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The effect of environmental awareness, the role of accountants, and sustainable development on climate change

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Abstract. Purpose - The purpose of this study is to determine the effect of environmental awareness on climate change, to determine the role of accountants in influencing climate change, to determine the effect of sustainable development on climate change. Design/methodology/approach - The method of collecting data and information used in this study uses quantitative methods with Statistical Program for Social Science (SPSS) 24. So that the research instrument used in this study is to ask questions using a questionnaire. This research is a modification of previous research. Findings - The results of this study indicate that environmental awareness has a significant influence on climate change, the role of accountants has a significant influence on climate change, sustainable development has a significant influence on climate change. Practical implications - This research is then used as a guide for researchers who want to make scientific papers or thesis with a title similar to or a variable for research.

Keywords. Climate Change; Environmental Awareness; Role of Accountants; Sustainable Development

1. Introduction

Climate change is a change in the physical conditions of the earth's atmosphere, including temperature and distribution of rainfall, which has a wide impact on various aspects of human life. This time of the COVID-19 pandemic has highlighted the inability of organizations to respond to widespread global risks. The COVID-19 pandemic has wreaked havoc showing that these risks, and the methods for mitigating them, have been limited or not considered at all. Predicting the emergence of a pandemic is a very difficult thing, so it must be assessed using available information or data [1].

Environmental problems that occur are a reflection of the lack of environmental awareness owned by the Indonesian people [2]. In this case, it is very important to have environmental awareness related to climate change, environmental awareness itself is a person or group who understands and supports environmental development. But with the support of environmental awareness can help companies understand and apply the importance of knowledge management into their administrative operations to address climate change.

The CCPI is an impartial monitoring instrument that tracks the performance of 60 countries and the European Union on climate protection [3]. The CCPI generates significant public and political debate in the countries surveyed each year. Its aim is to promote openness

in international climate politics and enable comparison of specific country climate protection initiatives and progress. CO₂ emissions fell by 5.4 percent globally as a result of the COVID-19 pandemic. However, by 2021, a significant increase in greenhouse gas (GHG) emissions is projected. CO₂ emissions are expected to increase by 4.8 percent from January to July 2021. However, the CCPI figures for 2022 GHG emissions still do not represent the impact of the pandemic.

Then there is Renewable Energy in the Yield Category. Despite the global economic downturn, renewable energy is on the rise. Despite the impact of the COVID-19 pandemic, renewable energy capacity continues to expand at an astonishing rate. In much of the world, wind and solar power are also the world's cheapest sources of new power generation. Even the cheapest and most climate-damaging coal-fired power plants cost more than solar and wind power. Since the energy sector accounts for the majority of a country's greenhouse gas emissions, the Renewable Energy ranking results show that there is still much room for improvement in terms of reducing emissions by accelerating the adoption of renewable energy.

Due to the lack of research on climate change related to environmental awareness, the role of accountants and sustainable development, so this research is very important which the authors want to explore more about this research. Because of that the author took the title, namely "The Influence of Environmental Awareness, the Role of Accountants, Sustainable Development on Climate Change". So the research wants to know whether environmental awareness has an effect on climate change? Does the role of accountants affect climate change? Does sustainable development affect climate change?

2. Literature Review

2 Stakeholder theory

Stakeholder theory or stakeholder theory states that companies are founded not only for their own interests, but must provide benefits to their stakeholders (shareholders, creditors, consumers, suppliers, government, society, analysts, and other parties). Thus, the existence of a company is strongly influenced by the support provided by the company's stakeholders [4].

Environmental awareness is important, if the company maintains environmental awareness it will create value and a good image in the eyes of the stakeholders. Because by increasing environmental awareness can reduce the factors of climate change. In addition, the role of accountants must also play an active role in tackling the impact of climate change so that accountants can also get appreciation from the company itself and stakeholders. Companies must also undertake and support sustainable development due to climate change. The company is also committed to achieving sustainable development goals or SDGs. In order to have a good impact for the company itself and the surrounding community, by complying with applicable regulations.

3 Legitimacy Theory

[4] reveal the definition of legitimacy theory as a condition or status that exists when a company's value system is in line with the larger social value system of which the company is a part. The thing that underlies the legitimacy theory is the "social contract" between the company and the community in which the company operates and uses economic resources [4]. With the encouragement of this legitimacy theory, sustainable development and environmental awareness to reduce climate change can also affect the surrounding communities. So that the emergence of community support for the activities carried out by the company. If stakeholder

theory is motivated by accountability to stakeholders, then legitimacy theory uses motivation to gain approval or acceptance from the community

4 Environmental Awareness

Environmentally conscious people are more likely to be aware of the hazards associated with pollution in the environment and work together to reduce or eliminate problems, and are willing to contribute to their solutions. Without proper knowledge, nothing happens in green innovation adoption [5]; [6]. For example, people's desire to adopt green innovations towards environmental awareness, as well as the emotional way in which people interact with those issues and their environmental knowledge [7]. Economists also suggest that external factors such as knowledge of climate change and trust in sources of information on environmental issues are more important in promoting climate-friendly behavior.

5 Accountant Role

The role of environmental accounting is to identify environmental costs in order to improve product cost accuracy and assist the industry in producing environmentally friendly products that do not pollute the environment. [8] said that there is great belief from company management on the importance of implementing an environmental accounting system and disclosing environmental accounting data. There are several other roles of accountants, namely identification, compilation, measurement, analysis, reporting and use of environmental cost information in the decision-making process to help reduce environmental impacts caused by the system and its activities [9]

6 Sustainable Development

Companies related to the manufacture & distribution of goods & services are important to meet the needs of society. They have several responsibilities to gain increasing significance for business by introducing one of them sustainable development. Recent industrial growth and the adverse impact of production on the environment. For this reason, companies must be responsible for the environment to reduce the negative impact of manufacturing activities.

7 Climate change

Climate change has been defined by [10]namely as “any change in climate over time, either due to natural variability or as a result of human activities.” [11]have considered uncertainty as the main distinguishing feature of climate change because it is difficult to expect the location, duration and scale of climate-related phenomena. This climate change can be seen in terms of expected water shortages, rising sea levels, growing carbon emissions and real population increases. This highlights how critical this situation is for policy makers, regulators and the public [12]. [13] Due to increased economic activity and unsustainable use of environmental resources also exacerbate climate change. They incorporate climate change issues into their strategic decision-making processes, implying that they may have formal and systematic procedures to consider these issues in their management processe [14].

The research framework as presented in the figure below describes the effect of the independent variables (Environmental Awareness, the Role of Accountants, and Sustainable Development) on the dependent variable (Climate Change)

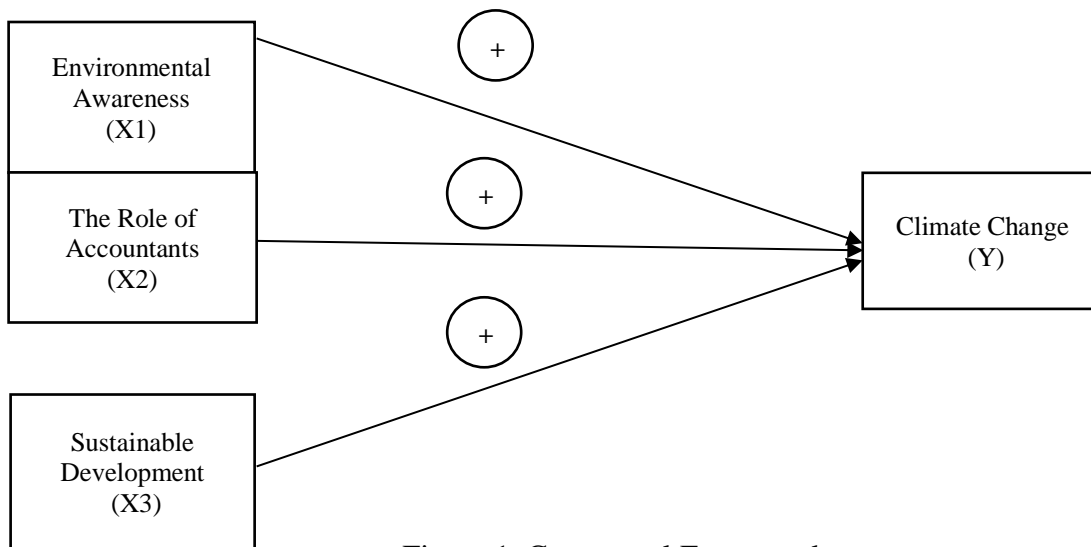


Figure 1, Conceptual Framework

3. Research Hypothesis

Environmental Awareness and Climate Change, Environmental awareness refers to individuals' understanding of the natural environment and their actions to save or damage the natural environment [15]. Environmental awareness can help individuals become more committed to saving the planet and making it healthy and livable for future generations. Environmental awareness is related to climate change awareness. Because environmental awareness refers to awareness about the natural environment, namely; land, water, or similar natural resources, while climate change awareness refers to awareness about climate issues, namely; greenhouse gas (GHG) emissions or similar sources of environmental pollution. The following is the hypothesis from the description above:

H1: The influence of environmental awareness has a positive effect on climate change.

The Role of Accountants and Climate Change, The contribution of the accounting profession requires accountants to enlarge their roles and responsibilities not only as recorders of transactions and issuers of financial statements, but also to be able to estimate the impact of a business activity on climate change and be able to disclose these impacts in financial reports [16]. consider accountants to be well-placed in providing business advice, they argue that accountants need to convince clients that they have the necessary business expertise to provide specialized business advice in areas not traditionally associated with the accountant's role. One area of business advice that is growing is environmental sustainability [17]. Accountants should take a more active role in assisting and advising companies towards sustainability. If accountants can help reduce climate change by relying on the involvement of accountants, it will have a good effect on the company and other stakeholders, such as stakeholder theory. The following is the hypothesis from the description above:

H2: The influence of the role of accountants has a positive effect on climate change.

Sustainable Development and Climate Change, Sustainable development is development that meets the needs of the present, without compromising the ability of future

generations to meet their own needs [18]. With regard to sustainable development risks, such as climate and pandemic risks, the disconnection of direct links between decision makers (i.e. companies) and those affected (i.e. the public) may also explain suboptimal risk disclosure. Sustainable development refers to social, environmental and economic development that must consider nature and people from the point of view of the optimal development of the entire biosphere [19]. research [20]; [21]; [22] have done in the field of sustainability & accounting, but [18] first demonstrated the relationship between “environmental accounting” and “sustainable development”. Therefore, companies must strive to carry out sustainable development due to the impact of climate change, so that companies can provide value and a good image to their stakeholders as reflected in the stakeholder theory.

H3: The effect of sustainable development has a positive effect on climate change.

4. Research Methods

4.1 Research design

This research is using quantitative methods to collect data and information in which research variables are used to test the hypotheses. In this study, there are four variables used to analyze the data, namely environmental awareness, the role of accountants, and sustainable development as independent or independent variables, while climate change is the dependent or dependent variable.

4.2 Measurement development

This research is based on primary data with the help of a questionnaire that will be filled out by respondents who work in the company. Respondents were asked to fill out a questionnaire by answering each instrument item using a 6-point Likert scale 1 (Totally Disagree) to 6 (very agree). Research on Climate Change Variables uses a questionnaire based on the journal *"Environmental Awareness and Air Quality: The Mediating Role of Environmental Protective Behaviors"* [15].

Then Research on Environmental Awareness Variables uses a questionnaire based on the journals *"Multiple pathways linking environmental knowledge and awareness to employees' green behavior"* [23] and *"Environmental Awareness and Air Quality: The Mediating Role of Environmental Protective Behaviors"*. Then the Accountant Role Variable Research uses a questionnaire based on the journal *"The accountants' perspective on sustainable business practices in SMEs"* [24]. Finally, the Sustainable Development Variables Research uses a questionnaire based on statements of sustainable development goals related to the SDGs principles [25] that are relevant to the company.

4.3 Sample Development and Data Collection

The population in this study are people who have worked for a local company in Indonesia for a long time. The sampling method used in this research is purposive sampling, namely the sample is selected based on certain provisions that are relevant to the research criteria. The sample size was calculated using . formula Hair, et al. Since the population size is not known with certainty, the formula Hair et al [26] suggest that the sample size is at least 5-10 times the indicator variable. So for this research, 7 times the indicator variable is used. Because this research is 39 the number of indicator questions multiplied by 7. ($39 \times 7 = 273$) so the maximum number of respondents is 273 people who come from local companies in Indonesia.

4.4 Data analysis

Data analysis is a step in quantitative research that occurs after all respondent data has been collected. To use the collected data, it must first be processed and evaluated so that it can be used as a basis for decision making. This research method uses multiple regression analysis for the influence of the existing independent and dependent variables. Then this study uses SPSS version 24 as a data processing tool to estimate the results empirically.

4.5 Characteristics of Respondents

Table 1. Characteristics of Respondents

Demographic	Frequency	Percentage
Gender		
Man	126	46.2
Woman	147	53.8
Age		
25-30	129	47.3
31-35	46	16.8
36-40	33	12.1
>40	65	23.8
Education		
D3	118	43.2
S1	144	52.7
S2	10	3.7
S3	1	0.4
Years of service		
3-5	112	41
6-10	89	32.6
11-15	34	12.5
>15	38	13.9
Department of Work		
Public Relations	21	7.7
Climate Change	1	0.4
Environmental Engineering	7	2.6
Work Safety and Environment	7	2.6
Auditor	40	14.7
Finance	56	20.5
Accounting	64	23.4
Other	77	28.1

In Table 1, it is known that there are the most respondents who are female (53.8%), the majority are aged 25-30 years, with the latest education S1 and working period of 3-5 years.

5. Research Results and Discussion

5.1 Descriptive statistics

Table 1. Descriptive Statistical Test

	N	Minimum	Maximum	mean	Std. Deviation
Environmental Awareness	273	2.00	6.00	4.9174	0.72791
Accountant Role	273	1.00	6.00	5.0310	0.71496
Sustainable Development	273	2.06	6.00	5.0809	0.67127
Climate change	273	2.00	6.00	4.9429	0.72859
Valid N (listwise)					

Source: Data processed using SPSS version 24

The data in table 1 is the output of SPSS 24 where there are N which means the number of respondents who filled out the questionnaire. It can be concluded that the resulting mean is higher than the standard deviation value, so the data can be said to be good.

5.2 Validity and Reliability Test

Table 2. Test the Validity and Reliability of Environmental Awareness Variables

No.	Environmental Awareness	R Table	Cronbach Alpha
1	My company is aware of the environmental problems caused by company activities	0.674	0.918
2	My company has a good awareness of environmental issues	0.709	
3	My company can observe firsthand how the environment is getting worse.	0.683	
4	Company I am aware of how to save the environment from pollution.	0.696	
5	My Company reads or watches environmental topics	0.796	
6	My company attends environmental events	0.788	
7	My company participates in environmental activities	0.822	
8	Company I am interested in joining associations or organizations related to the environment	0.822	
9	My company is considering purchasing a product made from recyclable materials	0.722	
10	My company uses recycled bags to shop for operational needs	0.708	
11	Companies are interested in implementing waste or waste recycling	0.735	

Source: Data processed using SPSS version 24

Table 3. Test the Validity and Reliability of Accountants' Role Variables

No.	Accountant Role	R Table	Cronbach Alpha
1	Helping companies conduct feasibility analysis on sustainable business projects to mitigate climate change	0.773	

2	Once a sustainable business effort has been launched, the company must be monitored for success.	0.824	0.909
3	Bringing sustainable business opportunities to the company's attention	0.836	
4	Encouraging companies to carry out sustainable business initiatives	0.852	
5	Assist companies in obtaining funding for sustainable long-term business initiatives to mitigate climate change	0.850	
6	Connecting companies with the right sources of advice for sustainable business initiatives on climate change	0.842	

Source: Data processed using SPSS version 24

Table 4. Validity and Reliability Test of Sustainable Development Variables

No.	Sustainable Development	R Table	Cronbach Alpha
1	Goal 1 (No poverty): The company always pays attention to and supports the welfare of all employees	0.783	0.954
2	Goal 2 (No Hunger): The company supports employee food logistics	0.755	
3	Goal 3 (Healthy and prosperous life): The company always pays attention to the health of employees and also pays attention to the health and welfare of the community operating around the company	0.690	
4	Goal 4 (Quality Education): Employees with certain talents and performance can be given the opportunity to increase their capacity.	0.778	
5	Goal 5 (Gender Equality): Companies promote human rights and strive to build gender equality and empower women.	0.787	
6	Goal 6 (Clean Water and Adequate Sanitation): The company ensures that employees have access to clean water and sanitation.	0.690	
7	Goal 7 (Clean and Affordable Energy): Companies strive to implement environmentally friendly technologies	0.742	
8	Goal 8 (Decent Work and Economic Growth): The company offers employees a pleasant working environment	0.791	
9	Goal 9 (Industry, Innovation and Infrastructure): Companies provide innovative products that benefit consumers.	0.778	
10	Goal 10 (Reducing Inequality): The company strives to improve the welfare of the communities in which it operates.	0.789	
11	Goal 11 (Sustainable Cities and Human Settlements): The company ensures that the waste or waste generated by its operations does not affect the environment	0.713	
12	Goal 12 (Responsible Consumption and Production): Employees in companies participate in plastic reduction	0.763	
13	Goal 13 (Climate Change Countermeasures): As a result of climate change, companies can propose resource saving alternatives for company operations	0.795	
14	Goal 14 (Ocean Ecosystem): Encourage companies to minimize the use of plastic to avoid plastic pollution in the ocean.	0.778	

15	Goal 15 (Terrestrial Ecosystems): Companies work to prevent loss of biodiversity.	0.784	
16	Destination 16 (Peace, Justice and Strong Institutions): The company prioritizes anti-corruption and anti-bribery principles	0.709	
17	Goal 17 (Partnerships to Achieve Goals): Companies Strengthen Implementation Means and Revitalize Partnerships for Sustainable Development	0.771	

Source: Data processed using SPSS version 24

Table 5. Validity and Reliability Test for Climate Change Variables

No.	Climate change	R Table	Cronbach Alpha
1	My company can define climate change	0.826	0.855
2	My company follows and searches for environmental and climate change topics	0.841	
3	Individual behavior and actions can help prevent climate change	0.712	
4	With climate change it can have a negative impact on my company and my company's environment	0.801	
5	My company is willing to learn best practices for improving air quality	0.794	

Source: Data processed using SPSS version 24

Based on table 2,3,4,5. All research variables are declared valid, which can be indicated by the value of $r_{count} > r_{table}$, which is above the table value. With the table value of 0.113. Or the significant value is $R < 0.05$. It can be interpreted that the instrument in this study is valid and worthy of being used as a questionnaire instrument. The results of the reliability test showed that the Cronbach alpha value of all variables was more than 0.60; so that the answers of respondents from each research variable are reliable. So it can be concluded that the instrument in this study is reliable and has high reliability to be used as a questionnaire measuring instrument.

5.3 Normality test

Table 6. Normality Test

asyp. Sig. (2-tailed)	Condition	Information
0.148	>0.05	Normal distributed data

Source: Data processed using SPSS version 24

Based on the results of the normality test, it can be seen from table 6 that the one-sample Kolmogorov-Smirnov test is above the Asymp value. Sig. (2-tailed) is 0.148 which means that the data has an Asymp value. Sig. (2-tailed) $>$ from 0.05 so it can be concluded that the data used in the research data can be stated to be normally distributed.

5.4 Multiple Regression Analysis Test

Table 7 . Multiple Regression Analysis Test

Variable	Unstandardized Coefficients B
Constant (α)	0.297
Environmental Awareness	0.261
Accountant Role	0.212
Sustainable Development	0.451

Source: Data processed using SPSS version 24

Based on table 7 above, the constant value (a value) is 0.297, for Environmental Awareness beta is 0.261, the role of accountants beta is 0.212 for sustainable development beta is 0.451.

$$Y = 0.297 + 0.261 X_1 + 0.212 X_2 + 0.451 X_3$$

Which means

- The value of the coefficient constant = 0.297 means that the variables of Environmental Awareness (X_1), the Role of Accountants (X_2) and Sustainable Development (X_3) the value = 0, Climate Change (Y) = 0.297
- The regression coefficient value of the Environmental Awareness variable (β_1) = 0.261 means that for every 1% increase in the X_1 (Environmental Awareness) variable, climate change increases by 0.261 (26.1%) or vice versa every time there is a decrease, climate change decreases by 0.261 (26.1%)
- The regression coefficient value of the Accountant Role variable (β_2) = 0.212 means that for every 1% increase in the X_2 (Accountant's Role) variable, climate change increases by 0.212 (21.2%) or vice versa every time there is a decrease, climate change decreases by 0.212 (21.2%)
- The value of the regression coefficient of the Sustainable Development variable (β_3) = 0.451 means that for every 1% increase in the X_3 (Sustainable Development) variable, climate change increases by 0.451 (45.1%) or vice versa every time there is a decrease, climate change decreases by 0.451 (45.1%)

5.5 Multiple Correlation Test

Table 8. Multiple Correlation

R	Adjusted R Square
0.817	0.663

Source: Data processed using SPSS version 24

Based on table 8, it can be concluded that the partial correlation coefficient information between Variable X and Variable Y is 0.663. Because these results are between 0.60 – 0.799, it can be concluded that the Coefficient Interval Scale is Strong.

5.6 Coefficient of Determination Test

Table 9. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,817 ^a	,667	,663	,42297

a. Predictors: (Constant), Sustainable development, Role of Accountants, Environmental Awareness

Source: Data processed using SPSS version 24

Based on table 9 above, it is known that the Adjusted R-Square value is 0.663. This shows that the independent variables namely Environmental Awareness, Role of Accountants and Sustainable Development can explain the dependent variable, namely Climate Change by 66.3% while the remaining 33.7% the dependent variable is explained by other variables not modeled in this study.

5.7 F. Test and T . Test

Table 10. F . test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	96.263	3	32,088	179,354	,000 ^b
	Residual	48,126	269	,179		
	Total	144.389	272			
a. Dependent Variable: Climate Change						
b. Predictors: (Constant), Sustainable development, Role of Accountants, Environmental Awareness						

Source: Data processed using SPSS version 24

Based on table 10 above, it shows that the results of the F statistical test show the F value with a significant level of 0.000. Because the significance level is much smaller than the value of 0.05, it can be said that all independent variables affect the dependent variable or it can be interpreted that the model is feasible to use. (Ho rejected). Thus the hypothesis states that:

Ha: There is a joint positive and significant influence between Environmental Awareness, the Role of Accountants, and Sustainable Development on Climate Change

Table 11. T . test

		Hypothesis Prediction	β	Sig.	Information
1	(Constant)	(+)	0.297	0.014	Significantly positive effect
	Environmental Awareness	(+)	0.261	0.000	Significantly positive effect
	Accountant Role	(+)	0.212	0.001	Significantly positive effect
	Sustainable development	(+)	0.451	0.000	Significantly positive effect

Source: Data processed using SPSS version 24

From the results of the T test, the results of hypothesis testing can be explained as follows:

1. The environmental awareness variable has a significant value of 0.000 < from a significant level of 0.05, with a coefficient value of 0.261 having a positive direction, meaning

that environmental awareness has an effect on climate change, so the first hypothesis is accepted. So it can be concluded that

H1: The influence of environmental awareness has a positive effect on climate change

2. The Accountant's Role variable has a significant value of $0.001 <$ from a significant level of 0.05, with a coefficient value of 0.212 having a positive direction of influence, meaning that the Accountant's Role has an effect on Climate Change, then the second hypothesis is accepted. So it can be concluded that

H2: The influence of the role of accountants has a positive effect on climate change .

3. The variable of Sustainable Development has a significant value of $0.000 <$ from a significant level of 0.05, with a coefficient value of 0.451 having a positive direction, meaning that Sustainable Development has an effect on Climate Change, so the third hypothesis is accepted. So it can be concluded that

H3: The effect of sustainable development has a positive effect on climate change.

6. Conclusion

This study aims to examine the effect of environmental awareness, the role of accountants and sustainable development on climate change using primary data with the help of a questionnaire that will be filled out by respondents who work in companies. Based on the results of testing the hypothesis of the influence of environmental awareness, the role of accountants and sustainable development, it can be concluded as follows:

1. The results of this study indicate that environmental awareness has a significant influence on climate change.
2. The results of this study indicate that the role of accountants has a significant influence on climate change.
3. The results of this study indicate that sustainable development has a significant influence on climate change.

Limitations, Any research will most likely fail to provide ideal results. Likewise, this study contains a number of limitations, including:

1. The distribution is only done online via google form, still can't visit the company due to the Covid-19 pandemic
2. Since this study was limited to the use of questionnaires, the data collected tended not to reflect the actual situation, as this study only collected the opinions of a few people.
3. The instrument used to collect research data only uses primary data (questionnaire), not financial statements from companies (secondary data).

Suggestions For Further Research, Based on this research, suggestions that can be given to further research using the same topic or developing this research are:

1. In collecting data, you can use a physical questionnaire by visiting the company so that it can be distributed to the company not only through online questionnaires
2. In future research, it is possible to expand the sample by examining companies in various fields of work due to developing the results of this research.
3. It is hoped that further research can use secondary data (financial statements) not only primary data (questionnaires).

For further research, This research is intended as a guide for researchers who want to write a scientific paper or thesis with a title similar to the title of this thesis or use the same variables for further research.

For Companies This research is expected to increase environmental awareness to reduce climate change, not only related to operations for self-interest, but must pay attention to the side of other stakeholders such as shareholders, creditors, consumers, suppliers, government, communities, analysts and other parties. In addition, accountants can help overcome climate change by relying on the involvement of accountants, it will have a good effect on the company and other stakeholders. Then the company must try to carry out sustainable development due to the impact of climate change, so that the company can provide value and a good image to its stakeholders and can cooperate with the community.

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