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Research Paper

Environmental Practices and Level of Awareness in Green Accounting: A Descriptive-Correlational Analysis among Accountancy Students

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Abstract

Traditional accounting, which focuses on the monetary aspect, produces financial statements that are useful for different users; however, it omits different concerns that must be included. To address the shortcomings of this accounting method, the notion of green accounting must be established to address social and environmental issues in the accounting process. However, given insufficient information on the topic, the apprehension and application of the concept falter from its actual occurrence, although it is deemed significant. Hence, with accounting students as prospective accountants, understanding their roundabouts enables the quantification of these characteristics to serve as a basis for their perceptions of sound decision-making. The study's objective is to evaluate environmental practices and awareness about green accounting and identify whether their sociodemographic profile has a moderating effect. The study used descriptive-correlational analysis, supported by a paper-based survey questionnaire, to gather data information, and was analyzed and explicitly interpreted on a five-point Likert scale. This study involved 200 respondents from various Higher Education Institutions in the Philippines. The significant relationship between ecological practices and green accounting awareness among accountancy students in the Philippines. A moderate level of understanding under awareness and frequent observance of environmental practices. Moreover, sociodemographic profiles did not moderate this relationship. Hence, institutions should be more active in directing students toward green accounting concepts for undergraduate research. As a result, this research contributes to the emerging field of green accounting, providing insights for educational institutions, businesses, and policymakers regarding the awareness and practices of future accountants in addressing environmental considerations.

Keywords: *Environmental practices, awareness, green accounting, accountancy students, traditional accounting, financial statements*

INTRODUCTION

Green accounting or environmental accounting combines ecological sustainability and accounting for reforming neglected social responsibilities in the face of imbalanced ecological concerns worldwide. As provided by the Environmental Protection Agency (EPA), green accounting is an accounting science that identifies, calculates, and discloses avoidance costs and costs incurred as a result of the operational activities of an organization or company that can impact society and the environment, which provides exemplary actions to be done to avoid wasting resources. Moreover, beyond financial measures to consider, the environmental, social, and economic aspects of an organization's performance and its role in supporting sustainable decision-making make it significant. In keeping with this, the Go-Green Applications' existence is a source of inspiration for increasing environmental consciousness and responsible decision-making in the community practiced by most financial institutions, such as banks. Despite recognizing its importance, the emphasis on green accounting in universities is still unstable because of the lack of a guide for integrating sustainable practices and promoting environmental responsibility and the lack of information and studies regarding green accounting under academe. Letiche and

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Boucaud (2024) state that the absence of environmental sustainability in academia drives the demand for green accounting. As a result, it is entirely understandable that green accounting is vague, complex, inexact, and risky. Thus, green accounting is seldom given much attention in educational institutions.

As aspiring accountants, students often ignore the importance of green accounting, even though it plays a crucial role in dealing with environmental and social issues. This is because they think these problems do not directly affect them. Sadly, this leads to students not understanding the issues, concepts, and methods of green accounting, even though there is a growing demand for accountants with knowledge in this area. As supported by the study by Abeysekera et al. (2022), youths of the Philippines have a lack of understanding about environmental awareness in legislative setting yet make up 65.3% of the population under 35 and 57.96% of those under 29, the ones who are most concerned about equity within and across generations—taking the consequences seriously and carefully in ensuring that resources are distributed relatively for future generations as well as fostering justice within the current generation. This makes it possible for the educational process to produce future accountants who are considerate of and sensitive to social and environmental concerns, particularly in university accounting. Accordingly, adjusting the curriculum at the study program level is where higher education plays a role in producing trustworthy future accountants.

Furthermore, including green accounting topics in undergraduate research projects can help students gauge their understanding. By using resources such as journals, articles, and social media, students can gain a deep understanding of green accounting. This exposure helps them perform the accounting process accurately and create sustainable reports, which ultimately positively contribute to society and the environment.

Hence, by concentrating on 17 interrelated goals for global growth under the Sustainable Development Goals (SDGs), a community-involved movement that the United Nations started in 2015 and with the Commission on Higher Education (CHED) of the Philippines recognizing the importance of educational institutions in contributing to society's development, they emphasize the role of educational institutions in addressing economic, legal, ethical, and environmental challenges. Like the study of Faieq and Cek (2024), this study emphasizes the importance of adopting green accounting, which contributes to advancements in environmental auditing by providing regulators with insights into the environmental impacts of economic activities. Thus, quantifying these variables or behavioural patterns would enrich the ecological impact for people to be responsible, interactive, and conscious of their surroundings, enabling them to consider their habits. In line with the UN Millennium Development Goals, this resolution highlights the growing understanding of the importance of education in sustainable development. Nonetheless, it also highlights a deficiency in university environmental reporting and participation, including the fact that there is a lack of regulations and guidelines and minimal information regarding green accounting in the Philippines. Hence, this study highlights the value of green accounting in higher education by offering a framework for incorporating eco-friendly procedures and encouraging environmental responsibility.

Thus, this study aims to determine the environmental practices and level of awareness of green accounting among accountancy students of higher education institutions. It responds specifically to the following research questions: (1) What is the socio-demographic profile of the respondents in terms of (a) sex, (b) year level, and (c) the number of training and seminars attended related to environmental concerns and green accounting; (2) What is the level of awareness of accountancy students of higher education institutions regarding green accounting; (3) What is the level of environmental practices of accountancy students of higher education institutions in terms of (a) the need to take actions to solve environmental problems and (b) the

need to possess a high degree of commitment; (4) Is there a significant relationship between the level of environmental practices of the respondents and the level of awareness of green accounting; and (5) Is there a moderating effect of the socio-demographic profile of the respondents in the relationship between the level of environmental practices of the respondents and the level of awareness of green accounting.

LITERATURE REVIEW

Due to today's global economic expansion, environmental issues have also arisen due to increased industrialization, technical advancements, and population density. As such, the reason for environmental deterioration and climate change practically affects everything, including various institutions. Thus, changes must be made worldwide to take steps to reduce these environmental effects. Therefore, a growing awareness must be expected to be accomplished. As mentioned by Sudimas et al. (2023), this awareness establishes strong environmental performance and is a form of accountability to society and the environment, thus increasing public interest through a good reputation. Remarkably, a supporting research study by Simsek and Öztürk (2021) mentioned that awareness and understanding of the environment have improved due to the unstoppable occurrence of environmental issues. This includes the significant advancements in green accounting and considering costs, which have also occurred with people's growing awareness. As a result, firms have had to include environmental operations in their reports, giving rise to the name Environmental Accounting (EA), which is coined as "Green Accounting," either voluntarily or compulsorily.

Green accounting is a relatively new postulation that connects traditional accounting with ecological preservation and conservation. As stated by Hazmi et al. (2024), an environmental consciousness can be very beneficial to organizations. By using green accounting, companies demonstrate their concern for the environment by disclosing their environmental costs in their environmental reports. Thus, as Igbodo et al. (2018) concluded, green accounting should be responsible for measuring environmental performance, and environmental bodies, scientists, and other organizations involved should develop a standard to guide different practices of green accounting.

Hence, it is becoming increasingly important for companies to prioritize maximizing resources and promoting sustainability, as well as the need to be transparent about their social and environmental performances. Thus, grasping the principles and strategies of accounting for making strategic business decisions is becoming increasingly important. Following the study of Ekundayo and Odhigu (2020), the discovery of the relationship between green accounting and corporate sustainability has yet to be effectively established in emerging economies.

However, despite the circumstances, green accounting still faces several issues, including the need for standardized accounting concepts, competent personnel, and supporting data, as Igbodo et al. (2018) stated. Supported by the idea of Florid et al. (2024) that the notion of green accounting has not been fully developed, leading to varying interpretations of the concept. There is currently a dearth of resources to comprehend green accounting. Economically emerging nations, such as Ghana and Nigeria, also face significant challenges related to green accounting. Although institutions and regulatory bodies have been established by their governments, the implementation and enforcement of various regulations in these emerging economies remain demanding. Salcedo and Salcedo (2021) added that green accounting and reporting in the Philippines have a long way to go. It is still early in developing into a distinguished program or course that will be integrated into academic curricula or fully acknowledged by businesses and industries at both national and local levels.

In the context of education, Higher Education Institutions (HEIs) have also become targets

for social responsibility initiatives. In recent years, HEIs have begun implementing green accounting practices to track their environmental impact and promote sustainability. Although green accounting has its beneficial effect, Puspitasari and Sari (2022) mentioned in their study that pro-environmental conduct is predicted to be influenced by proficient green accounting students, there will be a greater awareness among students of the adverse effects of environmental degradation, particularly when considering the financial implications. This is because environmental pollution and deterioration caused by energy and material consumption from teaching and research activities, support services provided and residential areas are universities' main environmental concerns.

In particular, Prasetyo et al. (2020) and Haryati et al. (2021) stressed the importance of universities' integration of social responsibility policies in management, teaching, research, and services. This includes students, managers, teachers, and all employees. Although many institutions implement environmental protection measures, a more systematic and sustainable approach is needed to address societal issues and promote social responsibility among students and staff in all operations. As a support, the Chang et al. (2024) study emphasized the consideration of environmental concerns in ensuring society's well-being and establishing a well-defined system of operations. However, there is an absence of an efficient, systematic, and sustainable strategy to decrease the adverse effects of such activities and make campuses more sustainable, even though several institutions have implemented various environmental protection measures. This was proven by the study of Sassen and Azizi (2018), who showed that universities are still in the early stages of investigating how to use green accounting in sustainability reporting. As a result, some students' interest in the topic in the Iskandar et al. (2021) study was restricted to surface theory. As a result, they could only comprehend the basics of green accounting, such as the use and advantages of green accounting data. Supporting the statement from Filho et al. (2018) that HEIs had started "greening" their campuses and addressing sustainable development regarding research and teaching as early as the 1970s.

Therefore, as demonstrated by the study by Buric et al. (2022), it is imperative to ascertain students' sociodemographic characteristics as this has a substantial bearing on their comprehension of green accounting concepts and the significance of putting them into practice. Hence, to fully maximize students' environmental awareness, environmental awareness must be deeply instigated in the educational system at all levels of education. In addition, training and seminars must also be implemented. Training encourages knowledge acquisition and increased awareness, which results in more sustainable and conscious behaviour at both the individual and institutional levels, as indicated in the studies of Joshi and Dhar (2020) and Pham et al. (2022). Further evidence that the gender variable does not moderate the effect of green accounting knowledge on pro-environmental behaviour comes from Puspitasari and Sari (2022) study, which demonstrated that the effect of green accounting knowledge on pro-environmental behaviour in men is the same as that in women.

On top of that, Sadiku et al. (2021) stated that accounting is a relevant policy everywhere. Each country's government must proactively promote environmental awareness and pressure to bring green accounting awareness to the forefront of accounting. To do so, one must be environmentally involved. Environmental involvement refers to the active engagement of an organization in sustainable economic development aimed at enhancing the quality of life and the environment. This consists of a commitment to implementing environmentally friendly practices and promoting a culture of sustainability within the organization, as stated in the study of Sartika and Iznillah (2022). Therefore, students aware and actively involved in environmental issues can develop their critical thinking, exemplary attitudes, and environmental practices. Based on the study of Rogayan and Nebrida (2019), the respondents often practice the need to take action to

solve environmental problems, while they sometimes practice the need to possess high commitment.

Pardo (2021) noted that environmental practices, as a connection between their awareness, resulted in a significant correlation. The score yielded a "very high" scale on diversity, stability, and the finite nature of resources. Additionally, respondents' performance resulted in broad environmental themes of stewardship, change, natural order, materials use, and interconnectedness. This indicates that students' high environmental awareness influences their excellent environmental practices.

In one particular research in the Philippines, Filipino students have a moderate understanding of the various environmental ideas, problems, and issues; as a result of their awareness, students occasionally participate in recycling, water, and energy conservation, avoiding the use of harmful products, coming up with innovative solutions, and social media exposure activities. Similarly, awareness of climate change among students in Batanes was moderate. Given the harsh weather experienced in Batanes, the study suggests that schools must intensify their efforts to raise awareness. By doing so, student's attitudes and behaviours toward environmental protection can be positively impacted, which could lead to greater participation in protecting the planet, based on Castillo (2022).

Students who study accounting should grasp accounting as they will play vital roles in addressing environmental concerns in the future. This involves establishing rules to tackle climate change and encouraging environmental consciousness. Green accounting enables organizations to monitor resource consumption and expenses, leading to an economy. Those with accounting expertise are likelier to factor in expenses and make environmentally friendly choices. By incorporating factors into reporting companies, companies can progress toward an eco-friendlier future. As a result of previous research on green accounting, they have mainly concentrated on qualitative aspects of HEIs. In addition, some research has examined how HEIs adopt green accounting following their university social responsibility goals, other studies have investigated the relationship between green accounting practices and financial performance, and others have focused on environmental awareness alone. This study differs from previous studies by explicitly measuring the level of awareness of accountancy students regarding the concept of green accounting since they will be exposed to various aspects of accounting in the future.

Thus. this study seeks to provide recommendations for promoting green accounting in institutions, especially in developing countries like the Philippines, where it is not widely implemented. Green accounting has already gained recognition in developed countries, but there is still a lack of awareness in places like Ilocos Norte. Hence, it is important to educate accounting students on green accounting to ensure a greater understanding and appreciation of the importance of green accounting awareness, its implications and its potential to enhance the sustainability performance of HEIs.

Furthermore, the researchers' readings revealed that some studies and written works failed to discuss the green accounting awareness of university accountancy students. This study focuses on determining the level of understanding of green accounting that previous researchers have not determined and studied. Although related studies may diverge from the current study, the researchers believe it is still pertinent to assess the level of awareness of university accountancy students.

Research Framework

According to David et al. (2019), Institutional Theory is often used to explain the adoption and spread of formal organizational structures, including written policies, standard practices, and new forms of organization. It has been argued in the study of Hoque and Alam (1999) that

institutional theory contributes to the clarification of accounting practice in businesses and society, as companies may need to demonstrate their compliance and adherence to the standards, norms, and values held dear by society's citizens to win the support of the community and, consequently, legitimacy, as per Owen (2013).

Another supporting theory provided by Rogayan and Nebrida (2019) is the Environmental Awareness Theory, which aims to get every person involved in raising and developing awareness to protect the environment based on values, namely the environment's value system and a philosophy of living in harmony with its natural surroundings.

Research Hypothesis

Based on the previous studies discussed in this section, the following hypotheses are proposed.
Ho: There is no significant relationship between the level of respondents' environmental practices and their awareness of green accounting.
Ha: There is a significant relationship between the level of respondents' environmental practices and their awareness of green accounting.

Among the preconceptions of green accounting, it does not always translate to being connected to environmental performance or sustainability practices. Igbodo et al. (2018) emphasize that standards should be developed to guide different practices. This incorporates the need for a structured directory corresponding to practical actions for students to employ sustainable development. As a result, students can articulate their understanding of green accounting to align with their practices and level of awareness, thereby bridging knowledge insufficiency.

Ho: There is no moderating effect of the sociodemographic profile of the respondents on the relationship between the level of environmental practices of the respondents and the level of awareness of green accounting.
Ha: The sociodemographic profile of the respondents moderates the relationship between their environmental practices and their awareness of green accounting.

The potential effect of the sociodemographic profile of respondents, such as sex, year, and number of trainings and seminars attended on the relationship between environmental practices and level of awareness of green accounting has been considered in different studies. For instance, the study by Buric et al. (2022) ascertained the significance of sociodemographic characteristics because they have a bearing on their comprehension of green accounting concepts and put them into actual practice. The same is true of the studies by Joshi and Dhar (2020) and Pham et al. (2022) on the essence of training. As a result, individual characteristics play a crucial role in determining whether students' values and actions promote sustainable behaviors.

Research Framework

Figure 1 presents the study's conceptual framework using the Independent-Dependent Variable. This study examines the correlation between environmental practices, commitment, and awareness of green accounting. The independent variables are environmental practices and commitment, and the dependent variable is the level of awareness of green accounting. The respondent's profile also serves as a moderating factor.

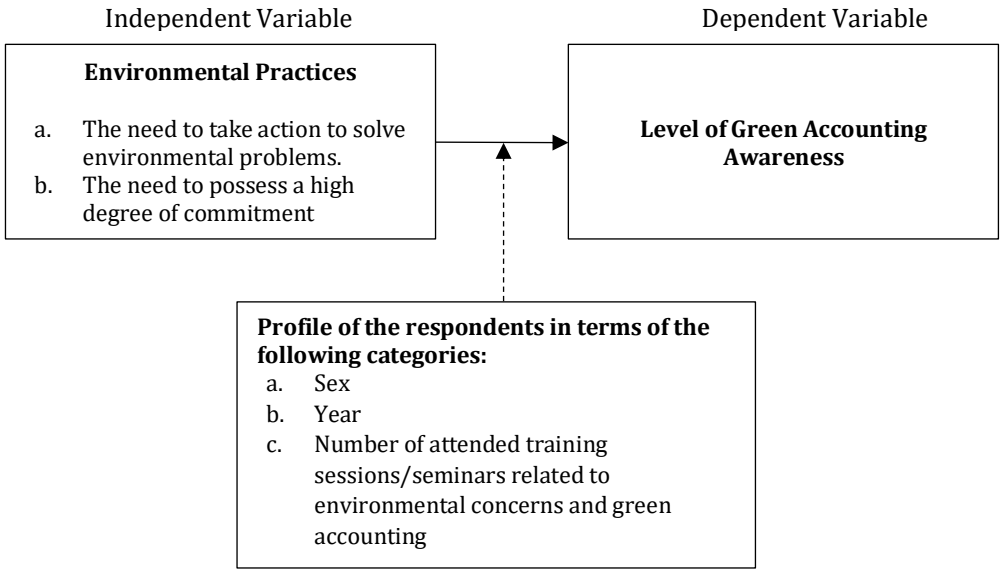

Figure 1. Research Framework

RESEARCH METHOD

The methodology thoroughly explains the strategy, procedure, or design behind the study's chosen methodologies. Specifically, this includes the chosen research methodology, the background of the study, the participant details, the specific methods and techniques for data collection, the step-by-step research procedures, the approaches for data analysis, and the ethical aspects to be considered.

Research Design

To realize the purpose of this study, the quantitative research method was used to measure the level of awareness of green accounting and environmental practices among accountancy students in Ilocos Norte. According to Mcburney and White (2009), descriptive correlational designs identify relationships between variables and provide static images of occurrences, often combined with comparison and contrast.

A reliability test was conducted to assess the questionnaire's validity in a study on the awareness of accountancy students in Ilocos Norte about green accounting. The Cronbach's alpha values of 0.902 and 0.928 for awareness and environmental practices indicated excellent internal consistency. Consequently, the questionnaires were deemed valid and reliable for the study.

Participants

The study's respondents were chosen using probability sampling, specifically stratified random sampling. In this study, the data were acquired among Accountancy students, merging the 1st year and 2nd year, as well as the 3rd year and 4th year, as they are believed to have a closer age bracket. The participants in the research were selected based on their accounting education and potential as future entrepreneurs and accountants with green accounting knowledge. Random sampling was carried out across three universities in the Philippines, namely, Northwestern University, Mariano Marcos State University, and Divine Word College of Laoag with sample sizes of 33, 110, and 57 respondents, respectively, totaling 200 participants.

Research Instrument

A survey questionnaire was used to gather data, which was analyzed and interpreted on a

five-point Likert scale. The questions used in the study by Buric et al. (2022), and Rogayan and Nebrida (2019) were adapted and modified to suit the study. The data are used as part of data collection tools and distributed to targeted participants to achieve the research objectives. The questionnaire consisted of three (3) sections. The first section is the socio-demographic profile of the respondents; the second will consist of questions regarding awareness of green accounting and environmental practices and the level of environmental practice.

Data Gathering Procedure

The following actions were taken before gathering data: First, the study was conducted between September and November 2023, specifically from November 17, 2023, to November 27, 2023, for data collection. During the study period, researchers obtained approval from university officials, provided consent forms to participants, and collected numerical data through a survey questionnaire. Researchers analyzed data to ensure that confidentiality and privacy were maintained. Safety procedures and regulations were followed throughout the study to protect participants and uphold the ethical standards the university/college set.

Data Analysis

In this study, the collected data were classified, organized, tabulated, and interpreted using frequency and percentage to describe the profile of the respondents. Additionally, mean analysis was employed to determine the level of awareness of green accounting among accountancy students, using a 5-point Likert Scale. The rating scale used by the researchers to assess the students' level of awareness regarding green accounting is presented below.

Table 1. Scale Value

Scale Value	Range of Means	Descriptive Interpretation
5	4.21 - 5.00	Very Aware
4	3.41 - 4.20	Somewhat Aware
3	2.61 - 3.40	Moderately Aware
2	1.81 - 2.60	Unaware
1	1.00 - 1.80	Very Unaware

The rating scale used by the researchers to determine the level of environmental practices of accountancy students is presented below.

Table 2. Scale Value of Accountancy Students

Scale Value	Range of Means	Descriptive Interpretation
5	4.21 - 5.00	Always
4	3.41 - 4.20	Often
3	2.61 - 3.40	Sometimes
2	1.81 - 2.60	Seldom
1	1.00 - 1.80	Never

To analyze the data, Simple Correlational Analysis was used to determine the relationship between the respondents' demographic profile and their awareness of green accounting. Moderated Regression Analysis was applied to assess the moderating effect in the relationship between the respondents' level of environmental practices and their awareness of green accounting. The data were processed using SPSS software to generate the results from the gathered input.

FINDINGS AND DISCUSSION

This section presents the results of the data gathered by researchers in Ilocos Norte, Philippines, on the sociodemographic profile, awareness of green accounting and environmental practices of accountancy students in higher education institutions. The relationship between environmental practices and awareness of green accounting and the moderating effect of the sociodemographic profile was also analyzed.

Table 3. Respondents Profile

	Frequency *(n=200)*	**Percentage (%)**
Sex		
Male	47	23.50
Female	153	76.50
Year		
1st year and 2nd year	96	48.00
3rd year and 4th year	104	52.00
Trainings and Seminars		
0	101	50.50
1-2	74	37.00
3-4	22	11.00
5 or more	3	1.50

The sociodemographic profile of the respondents yielded on sex was 153 females (76.50%) and 47 males (23.50%). This indicates that female students are more interested in accounting than males. Hence, females are perceived to be inclined to work related to financial and clerical matters as the dominant sex within Ilocos Norte, Philippines. On the other hand, most students are 3rd year and 4th year students 104 (52.00%) while 1st year and 2nd year students 96 for (48.00%). Lastly, the training and seminars attended, 50.50% of which were none, followed by 1-2, of which 37.00%, 3-4 for 11.00%, and more than 6 for 1.50%.

This improves the study of Buric et al. (2022), which found that it is imperative to ascertain students' sociodemographic characteristics as this has a substantial bearing on their comprehension of green accounting concepts and the significance of putting them into practice.

Table 4. Level of Green Accounting Awareness

Indicators	**Mean**	**VI**
Self-Awareness		
I am familiar with the concept of "green accounting".	2.96	MA
I am aware of the university's accounting system promotes the implementation of green accounting principles.	2.72	MA
I am aware of university/college records of environmental income and	3.13	MA

Indicators	Mean	VI
expenses are maintained.		
I am aware of the university/college issues environmental financial reports.	3.23	MA
I am aware of a university or college has environmental assets and liabilities.	3.42	SA
I am aware of the university/college implemented environmental policy.	3.56	SA
I am aware of the importance of university/college social responsibility.	3.96	SA
Composite mean	3.28	MA
Social Awareness		
I am aware of the university/college I am enrolled in considers socially responsible institutions.	4.05	SA
I am aware of the university/college I am enrolled in creates a report on environmental costs.	3.73	SA
I am aware of the university/college I enrolled in introduced an environmental management system.	3.69	SA
I am aware of accounting function played a significant role in the implementation of the environmental management system.	3.78	SA
I am aware of the university/college I enrolled in has worked on the education and preparation of the implementation of green accounting.	3.54	SA
I am aware that it is important to standardize a green accounting model that can serve as a guide for implementation in the accounting system of the institution.	3.87	SA
I am aware that it is necessary to implement green accounting in Northwestern University, Mariano Marcos State University, or Divine Word College of Laoag in the function of improving the performance of the institution.	4.06	SA
Composite mean	3.82	SA
Overall mean	**3.55**	**SA**

Note: 1:00–1.80 = Very Unaware (VU); 1.81 – 2.60= Unaware (U); 2.61 – 3.40 = Moderately Aware (MA); 3.41 – 4.20 = Somewhat Aware (SA); 4.21 – 5.00 = Very Aware (VA)

Table 4 shows the item mean ratings of the respondents' awareness of green accounting. The overall mean rating of the respondents was 3.55, which was interpreted as somewhat aware. Table 4 shows that BSA students of HEIs in Ilocos Norte are moderately aware, with a rating of 3.28 regarding self-awareness on green accounting. Additionally, the results revealed that the respondents were somewhat aware (3.96) of the importance of university social responsibility. However, they are unaware (2.72) that the university's accounting system promotes green accounting implementation.

On the other hand, Table 5 shows that BSA students of HEIs in Ilocos Norte are somewhat aware, with a rating of 3.82 regarding social awareness of green accounting. Additionally, the results show that they are somewhat aware (4.06) that it is necessary to implement green accounting in their institutions and somewhat aware (3.54) that the university/college they enrolled with is working on preparing to implement green accounting. This contradicts the study of Iskandar et al. (2021), who stated that some students' curiosity was restricted to surface theory, and as a result, they could only comprehend the basics of green accounting, such as the use and advantages of green accounting data.

Table 5. Environmental Practices

Indicators	Mean	VI
The Need to Take Actions to Solve Environmental Problems		
Turn off the lights and unplug the appliances when not in use to save electricity.	4.51	A
Harness solar energy, a radiation produced by nuclear fusion reactions deep in the Sun's core.	3.55	O
Plant endemic trees in vacant areas in the community to prevent soil erosion and get more oxygen to breathe.	3.59	O
Avoid the use of plastic and styrofoam, which cause harm not only to the environment but also to human health.	3.78	O
Avoid throwing garbage anywhere and learn the science of solid waste segregation.	4.49	A
Maintain a good food ethic and avoid eating leftovers and wasting drinking water.	4.25	A
Reduced use of detergents: detergents tend to create foam in gutters and sewage-disposal plants and even appear in naturally occurring ground and surface waters.	3.45	O
Practice the science of composting, which produces partially decomposed organic material used in gardening to improve soil quality and enhance plant growth.	3.78	O
Recycle and reuse non-biodegradable materials to lessen solid waste.	4.10	O
Use reusable water bottles or tumblers instead of buying bottled water at the canteens or stores.	4.36	A
Composite mean	3.98	O
The Need to Possess a High Degree of Commitment		
Discuss environmental issues and concerns that confront the community and the country as a whole with friends and relatives	3.61	O
Lobby for relevant laws on environmental conservation with the support of your political leaders, especially the congressmen.	3.39	So
Write articles in newspapers that encourage people to take part in responding to different environmental problems.	2.85	So
Organize an environmental forum or symposium with your fellow youth and the community people.	3.11	So
Write an appeal to your political leaders about your community's environmental concerns.	2.93	So
Ask for media support in exposing anomalies and irregularities that lead to environmental destruction.	3.09	So
Deliver a talk or discourse about environmental literacy to heighten the awareness of the people.	3.10	So
Volunteers to organizational groups which help the preservation and conservation of the environment.	3.54	O
Encourage everyone to be ambassadors of the environment in their respective communities, specifically, your fellow youth.	3.48	O
Support initiatives and programs for environmental conservation like the National Greening Program of this administration.	3.79	O
Composite mean	3.29	So
Overall mean	3.63	O

Note: 1:00–1.80 =Never (N); 1.81 – 2.60= Seldom (Se); 2.61 – 3.40=Sometimes (So); 3.41 – 4.20= Often (O); 4.21 – 5.00 = Always (A)

Table 5 shows the item mean ratings of the respondents on the level of environmental practices, with an overall mean rating of 3.63, interpreted as being often observed. Table 3-A shows that the environmental practices of BSA students of HEIs in Ilocos Norte in terms of Respondents' Practices of the Need to Take Actions to Solve Environmental Problems are often observed to be 3.98. Additionally, they always (4.51) turn off the lights and unplug the appliances when they are not in use to save electricity. However, they sometimes (3.45) lessen the use of detergents because they tend to create foam in gutters and sewage disposal plants and even appear in naturally occurring ground and surface waters. The study of Rogayan and Nebrida (2019) confirms that the respondents often practice the need to take action to solve environmental problems. Students gained the necessary information, skills and values to face complex sustainability issues. This has allowed students to become change agents in their communities, organizations, and countries. Accordingly, this supports the study of Filho et al. (2018), which stated that HEIs started "greening" their campuses and addressing sustainable development regarding research and teaching as early as the 1970s.

Meanwhile, Table 5 shows that the environmental practices of BSA students of HEIs in Ilocos Norte in terms of Respondents' Practices on the Need to Possess a High Degree of Commitment are sometimes observed at a rate of 3.29. Furthermore, the results show that they often (3.79) support initiatives and programs on environmental conservation like this administration's National Greening Program. However, they sometimes (2.85) write articles in newspapers that encourage people to take part in responding to different environmental problems.

The study by Rogayan and Nebrida (2019) relates to this study in that respondents sometimes practice the need to possess a high degree of commitment. Being actively engaged by an organization in sustainable economic development, which aims at enhancing the quality of life, involves a high degree of commitment to implementing environmentally friendly practices and promoting a culture of sustainability, as inferred by Sartika and Iznillah (2022).

Overall, students are generally trustworthy and aware of the value of protecting the environment. However, the results of the data countered the study of Sugiarto and Gabriella (2020), which indicated that students have a low level of adoption and direct participation in environmentally friendly activities.

Table 6. Relationship between the Level of Environmental Practices of Respondents and Awareness of Green Accounting

Level Of Awareness		**Environmental Practices**	
		Actions needed	Need to possess the skills
Self-awareness	*r*	.246	.262
	p-value	.000	.000
Social Awareness	*r*	.319	.166
	p-value	.000	.019

Note: Correlation was significant at the 0.05 level

All relationships in the table were statistically significant, confirming the validity of the established hypotheses with 95% confidence. The study found a significant relationship between respondents' environmental practices and awareness of green accounting ($p<0.05$). Hence, the environmental practices of the respondents are influenced by their awareness of green accounting.

Hence, the alternative hypothesis (Ha) is accepted, and the null hypothesis (Ho) is rejected.

This study corroborates Pardo (2021) findings that high levels of environmental awareness influence excellent environmental practices. As aspiring accountants, students should be environmentally conscious and disclose their company's green accounting practices adequately. Puspitasari and Sari (2022) mentioned in their study that pro-environmental conduct is predicted to be influenced by proficient green accounting students; therefore, there will be a greater awareness among students of the negative effects of environmental degradation, particularly when considering the financial implications.

Table 7. Moderator Effect Analysis Results on the relationship between the level of Environmental Practices of The Respondents and The Level of Awareness on Green Accounting

Profile	β	SE	t	p
Age	.009	.049	.187	.852
Gender	-.01	.046	-.900	.369
Year Level	.053	.051	1.037	.301
Number of Trainings/Seminars Attended	.034	.047	.719	.473

Note: P < 0.05

All relationships in the table were statistically significant, confirming the validity of the established hypotheses with 95% confidence. The study found a significant relationship between respondents' environmental practices and awareness of green accounting ($p<0.05$). Hence, the environmental practices of the respondents are influenced by their awareness of green accounting. Hence, the alternative hypothesis (Ha) is accepted, and the null hypothesis (Ho) is rejected.

This study corroborates Pardo (2021) findings that high levels of environmental awareness influence excellent environmental practices. As aspiring accountants, students should be environmentally conscious and adequately disclose their company's green accounting practices. Puspitasari and Sari (2022) mentioned in their study that proficient green accounting students are predicted to influence pro-environmental conduct; therefore, there will be greater awareness among students of the negative effects of environmental degradation, particularly when considering the financial implications.

CONCLUSIONS

The study revealed that BSA students at higher education institutions in Ilocos Norte were somewhat aware of green accounting, indicating that students are both self-aware and socially aware of green accounting concerns. This suggests that the alignment of environmental sustainability, when integrated into accounting's educational curriculum, effectively enhances students' practical understanding and encourages them to engage in responsible behaviours. Moreover, students often observe environmental practices, indicating that they carry out various environmental practices, specifically their need to take action to solve environmental problems and possess a high degree of commitment.

This underscores the importance of experiential learning that promotes sustainability and the development of a proactive mindset. Furthermore, a significant relationship exists between respondents' environmental practices and students' awareness of green accounting. This finding implies that the environmental practices of accounting students affect their real-world environmental challenges and influence their awareness of green accounting. Lastly, there is no moderating effect of the socio-demographic profile of the respondents on the relationship between their environmental practices and their awareness of green accounting. This implies that no demographic boundaries exist between knowing and acting, regardless of background. Hence, to

ensure the principles of understanding green accounting, educational strategies were opted for to improve students' awareness and practices for a sustainable future within the profession.

In order to provide accounting students with up-to-date information and opportunities to learn from lectures, it is anticipated that the Undergraduate Accounting Study Program will continue to expand its seminar and public lecture series on green accounting concepts. Additionally, institutions should take a more active role in guiding students toward green accounting topics for their undergraduate research, encouraging further exploration of ideas and the development of empirical findings related to this theme.

LIMITATION & FURTHER RESEARCH

This study's limitations stem from the fact that it only examines environmental practices and accountancy students' awareness of green accounting. In contrast, a comprehensive understanding of green accounting awareness in higher education institutions requires an inclusive interpretation. It is anticipated that future studies will be able to describe awareness from the perspectives of academicians, policymakers, school staff members, and other stakeholders besides students. For future research, the researchers recommended that green accounting be carried out in all institutions in all accounting programs, not just the BSA program as a form of university's responsibility to society and not be limited just here in Ilocos Norte but also in other provinces or a broader scope.

Ethical Considerations

Approved by the Ethical Committee of Northwestern University. All research was conducted in accordance with ethical principles.

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