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DETERMINANTS OF ACCOUNTANT INVOLVEMENT INTENTIONS IN SUSTAINABILITY ACCOUNTING PRACTICES

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Abstract

The role of accountants in sustainability accounting practices is a determining factor in the transformation of the accounting profession amidst demands for transparency, social responsibility, and organizational sustainability. This study aims to analyze the determinants of accountants' involvement in sustainability accounting practices using the Theory of Planned Behavior (TPB) framework. This study used a quantitative approach with the Structural Equation Modeling–Partial Least Squares (SEM-PLS) technique on 252 respondents who work as accountants. The results show that perceived benefits have a positive and significant effect on attitudes toward sustainability accounting and intentions to engage in sustainability accounting, while perceived costs and complexity do not affect attitudes toward sustainability accounting but have a negative and significant effect on intentions to engage in sustainability accounting. In addition, attitudes toward sustainability accounting are proven to have a positive effect on intentions to engage in sustainability accounting and are able to mediate the relationship between perceived benefits and intentions to engage in sustainability accounting, but do not mediate the relationship between perceived costs and complexity and intentions to engage in sustainability accounting. Overall, these findings confirm that perceived benefits and the formation of positive attitudes are key factors in encouraging accountants' involvement in sustainability accounting practices, while perceived costs and complexity need to be managed strategically to avoid becoming obstacles to implementation.

Keywords: Sustainability Accounting, Theory Of Planned Behavior, Perceived Benefit, Perceived Cost And Complexity, Attitude, Accountant Involvement Intention

INTRODUCTION

In recent decades, sustainability accounting practices have experienced a significant increase in line with increasing stakeholder pressure on the application of sustainability principles in the business world.(Ascani et al., 2021)This impetus stems from international commitments to the Sustainable Development Goals (SDGs) and global climate agreements, which require companies to report not only financial performance but also their social and environmental impacts. This change marks a shift in accounting's orientation from simply a financial reporting tool to a strategic instrument for addressing broader public accountability demands.

The trend of sustainability reporting is increasing, supported by international standards such as the GRI, and has become a strategic tool for building reputation, legitimacy, and stakeholder trust (O'Reilly et al., 2024; Mendez et al., 2024). This is driving a transformation from traditional accounting to more transparent and accountable sustainability-based accounting (Doni et al., 2022). This change also impacts the accounting profession, which is required to possess new competencies in managing sustainability information. However, accountant involvement remains suboptimal because accounting practice is still dominated by financial reporting, creating a gap between demands and the reality of practice (Williams, 2015; Kwakye et al., 2018). Therefore, there is a need for sustainability accountants capable of integrating environmental, social, and governance aspects (Ratnaningsih et al., 2024).

This study highlights the importance of understanding accountants' intentions to engage in sustainability accounting practices from an individual perspective, given that accountants are key actors in the preparation of sustainability reports (Gil-Marín et al., 2022). Using the extended Theory of Planned Behavior (TPB) framework, this study integrates perceived benefits as a driving determinant and perceived costs and complexity as inhibiting determinants in shaping accountants' engagement intentions in sustainability accounting practices.

Previous research has yielded mixed results. Chen et al. (2020) found that behavioral control, subjective norm, attitude, perceived benefit, regulatory pressure, and environmental orientation positively influence the intention to engage in environmental accounting, but perceived cost and complexity did not. Kwakye et al. (2018) found that behavioral control and subjective norm significantly positively influence the intention to engage in sustainability accounting, but attitude toward sustainability accounting was concluded to have no effect on the intention to engage in sustainability accounting. Meanwhile, Owusu et al. (2024) showed that attitude and perceived benefit did not influence the intention to implement sustainability reporting, while several other studies found significant positive results.

These inconsistencies in findings indicate a research gap, particularly in understanding the role of individual factors in the context of sustainability accounting practices. Furthermore, research integrating perceived benefits, perceived costs, and complexity within the extended TPB framework within the context of professional accountants in Indonesia is still limited. Therefore, this study aims to analyze the determinants of accountants' engagement intentions in sustainability accounting practices using the extended TPB approach.

REVIEW OF LITERATURE

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) is a social psychology theory developed by Ajzen (1991) that explains that individual behavior does not occur spontaneously, but rather through a planned process and is influenced by intention. This intention is formed by three main constructs: attitude toward behavior, subjective norm, and perceived behavioral control. Attitude toward behavior reflects a positive or negative evaluation of an action, subjective norm relates to social pressure from the surrounding environment, while perceived behavioral control indicates the extent to which an individual feels capable of carrying out the behavior. These three constructs interact to influence the formation of intention, which ultimately drives the formation of actual behavior.

In the context of professional practice, the TPB can be developed into an extended TPB by incorporating additional relevant factors. This study integrates perceived benefits, perceived costs, and complexity. Perceived benefits act as a key driver because individuals are more likely to engage when perceived benefits are high, while perceived costs and complexity can act as barriers when practices are perceived as complex and require significant resources. Thus, the combination of psychological and contextual factors in the TPB provides a comprehensive understanding of the formation of accountants' intentions to adopt sustainable accounting practices. Based on this theoretical foundation, this study formulates a conceptual framework as shown in Figure 1.

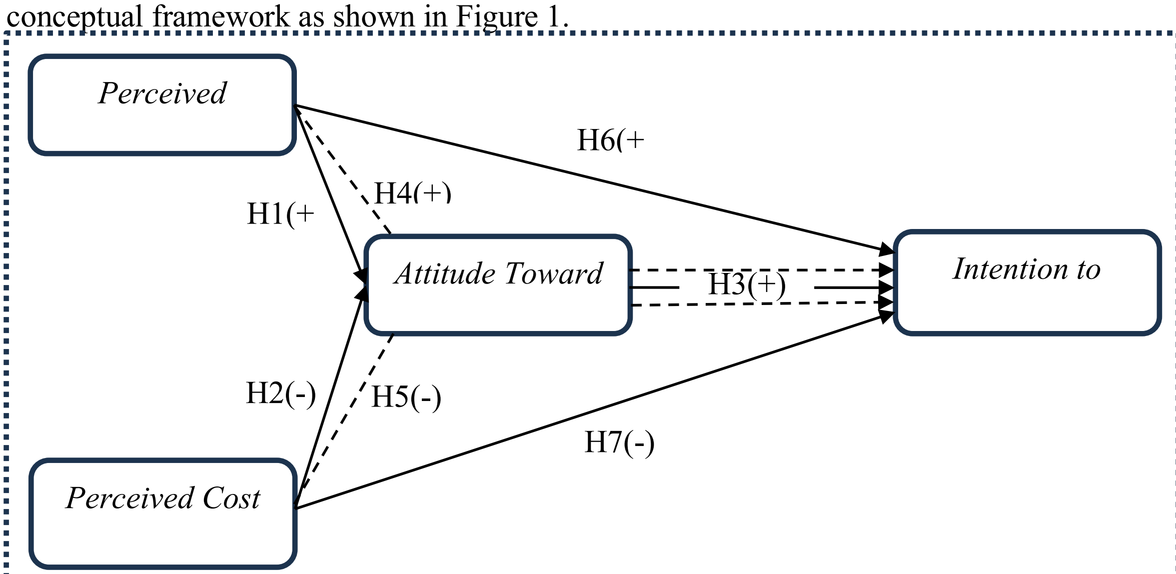

Figure 1.
Framework of Thought

RESEARCH METHOD

This study uses a survey research design with a quantitative approach to analyze the relationship between variables, namely perceived benefit, perceived cost and complexity, attitude toward sustainability accounting, and intention to engage in sustainability accounting. The unit of analysis in this study is individual accountants working in for-profit organizations. The study population is classified as an unknown population, and the sampling technique used is purposive sampling. The number of respondents in this study was 252 accountants. The data used is primary data in the form of a cross-section collected through an online questionnaire with a five-point Likert scale to measure respondents' perceptions of each research variable.

Data analysis was carried out using the Structural Equation Modeling method.–*Partial Least Squares* (SEM-PLS) to test direct and indirect relationships between variables. This method was chosen because it can accommodate predictive and complex research models. The analysis was conducted in two stages: evaluation of the measurement model to test the validity and reliability of the instrument, and evaluation of the structural model to test the research hypothesis.

RESULTS AND DISCUSSION

This study involved 252 respondents who are accountants and work in various for-profit organizations in Indonesia, spanning the service, manufacturing, finance, banking, trade, construction, property, mining, and transportation and logistics sectors. This diversity of industry backgrounds is considered sufficiently representative of the perspectives of accountants in the for-profit sector.

Prior to hypothesis testing, a measurement model evaluation was conducted to ensure the instrument's validity and reliability. The test results showed that all indicators met convergent validity criteria with outer loading values above 0.50. Composite reliability values ranged from 0.70 to 0.89, Cronbach's alpha between 0.70 and 0.88, and average variance extracted (AVE) between 0.50 and 0.70, thus the measurement model was declared reliable and valid. The collinearity test also showed a VIF value of less than 5, indicating the absence of multicollinearity problems.

Structural model testing shows an adjusted R-square value for the attitude toward sustainability accounting construct of 0.783 and for the intention to engage in sustainability accounting of 0.743, which means that exogenous variables are able to explain 78.3% of the variation in attitudes and 74.3% of the variation in intentions. The Q^2 predictive relevance value for Attitude Toward Sustainability Accounting (0.781) and Intention to Engage in Sustainability Accounting (0.662) indicates that the model has strong predictive relevance.

The complete structural model that describes the relationship between variables and their path coefficient values is presented in Figure 2 below.

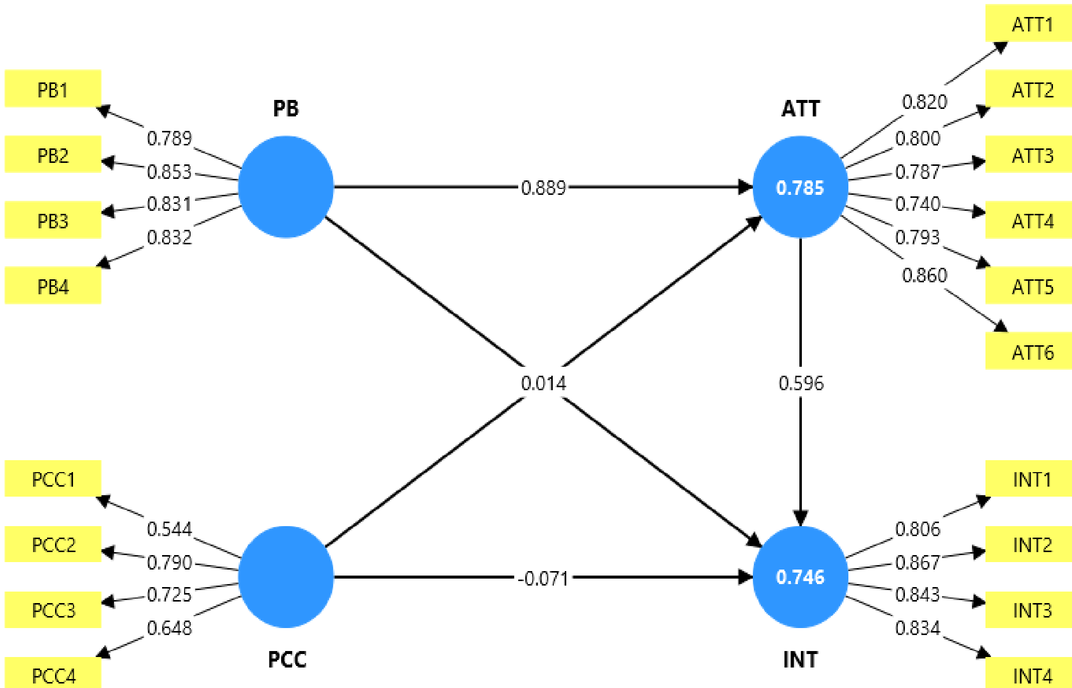

Figure 2.
Full SEM Model Hypothesis Testing

The results of the path coefficient tests and significance levels for the overall hypotheses, which include direct and mediation relationships, are summarized in Table 1.

Table 1.
Summary of Hypothesis Testing Results

Hypothesis	Connection	Coefficient	P-Values	Conclusion
H1	PB → ATT	0.889	0,000	Accepted
H2	PCC → ATT	0.014	0.625	Rejected
H3	ATT → INT	0.596	0,000	Accepted
H4	PB → ATT → INT	0.530	0,000	Accepted
H5	PCC → ATT → INT	0.009	0.626	Rejected
H6	PB → INT	0.273	0,000	Accepted
H7	PCC → INT	-0.071	0.049	Accepted

The Influence of Perceived Benefit on Attitude Toward Sustainability Accounting

The results of the study indicate that perceived benefits have a positive and significant effect on attitudes toward sustainability accounting. This finding indicates that the greater the benefits perceived by an individual, the more positive the attitude they form toward sustainability accounting practices. This aligns with the Theory of Planned Behavior, which explains that attitudes are formed from an individual's beliefs about the consequences of a behavior. When perceived benefits are assessed highly, individuals tend to believe that the practice will produce favorable outcomes, leading to a more supportive attitude. This finding is also consistent with research by Chen et al. (2020), which found a positive relationship between perceived benefits and individual attitude formation.

The Influence of Perceived Cost and Complexity on Attitude Toward Sustainability Accounting

The results showed that perceived cost and complexity did not influence attitudes toward sustainability accounting. This finding suggests that although individuals are aware of the costs and complexity of sustainability accounting practices, these factors are not strong enough to form negative attitudes. This condition indicates that individuals tend to be adaptive to technical obstacles, especially when these factors are perceived as part of normal professional demands. Thus, costs and complexity are perceived more as operational consequences than as factors influencing attitude evaluation. These results align with research by Chen et al. (2020).

The Influence of Attitude Toward Sustainability Accounting on Intention to Engage in Sustainability Accounting

The results of the study indicate that attitude toward sustainability accounting has a positive and significant effect on the intention to engage in sustainability accounting. This finding confirms that attitude is a key determinant in the formation of behavioral intentions, where the more positive an individual's attitude, the higher the tendency to engage in sustainability accounting practices. This aligns with the Theory of Planned Behavior, which positions attitude as one of the primary predictors of individual intention. Furthermore, this finding is consistent with research by Owusu et al. (2025) and Agu et al. (2021), which demonstrated a positive and significant relationship between attitude and intention in the context of sustainability practices.

The Mediating Effect of Attitude Toward Sustainability Accounting on the Relationship Between Perceived Benefit and Intention to Engage in Sustainability Accounting

The results of the study indicate that attitude toward sustainability accounting mediates the relationship between perceived benefits and intention to engage in sustainability accounting. This finding indicates that perceived benefits not only directly drive intention but are also first internalized through the formation of a positive attitude. When accountants perceive sustainability accounting practices as providing benefits, this perception forms the belief that the practice is valuable and profitable, which then develops into a more supportive attitude. This positive attitude further strengthens the intention to engage in the practice. Thus, attitude toward sustainability accounting acts as a psychological mechanism that bridges the relationship between perceived benefits and the formation of behavioral intentions.

The Mediating Effect of Attitude Toward Sustainability Accounting on the Relationship Between Perceived Cost and Complexity and Intention to Engage in Sustainability Accounting

The study found no mediating effect of attitude toward sustainability accounting on the relationship between perceived cost and complexity and intention to engage in sustainability accounting. This finding suggests that perceptions of cost and complexity have a more direct influence on intention without undergoing attitude formation. This indicates that practical and directly perceived barriers tend to be responded to pragmatically by individuals. When sustainability accounting practices are perceived as requiring significant resources and having a high level of complexity, individuals tend to immediately form an intention not to engage without going through an in-depth attitude evaluation process. Thus, perceived cost and complexity act as direct inhibiting factors on intention, rather than through attitude change.

The Influence of Perceived Benefits on Intention to Engage in Sustainability Accounting

*Perceived benefit*has a positive and significant effect on the intention to engage in sustainability accounting. This means that the greater the benefits accountants perceive from sustainability accounting practices, such as increased accountability, organizational reputation, and decision-making quality, the higher their intention to engage. These results align with research by Burgos et al. (2024), which found that perceived benefits positively influence individuals' intention to engage in sustainability practices.

The Influence of Perceived Cost and Complexity on Intention to Engage in Sustainability Accounting

This study found that perceived cost and complexity have a negative and significant effect on the intention to engage in sustainability accounting. The higher the perceived cost and complexity, the lower the individual's intention to engage in sustainability accounting practices. According to the TPB, behavioral intentions are influenced by an individual's evaluation of the barriers and consequences inherent in an action. When individuals perceive that sustainability accounting practices will be costly and require high complexity, their motivation to engage tends to decrease. These results reflect that sustainability accounting practices are often perceived as requiring additional resources, both in terms of time, competence, and implementation costs. These findings align with research conducted by Chen et al. (2020), which found a negative effect of perceived cost and complexity on individual intentions.

CONCLUSION

Based on the results of the analysis and discussion conducted previously, there are several conclusions that can be drawn from this study. Perceived Benefit is proven to be a major factor that shapes individual attitudes towards sustainability accounting practices. The greater the perceived benefits, the stronger the individual's tendency to have a positive attitude. Perceived Cost and Complexity are not proven to influence individual attitudes towards sustainability accounting practices. This indicates that although individuals are aware of the costs and complexity, these factors are not dominant enough to form a negative attitude. Attitude Toward Sustainability Accounting has an important role in encouraging individual intentions to engage in sustainability accounting practices. Perceived Benefit has a direct effect on increasing individual intentions. Perceived Cost and Complexity are proven to be factors inhibiting individual intentions. Attitude Toward Sustainability Accounting is proven to mediate the influence of Perceived Benefit on intentions, but does not mediate the relationship between Perceived Cost and Complexity and intention to engage.

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