

ABSTRAK

Penelitian bertujuan untuk mengetahui pengaruh *environmental accounting knowledge*, *environmental sensitivity* dan *corporate social responsibility knowledge* terhadap perilaku pro-lingkungan (*pro-environmental behavior*) mahasiswa akuntansi. Jenis penelitian ini adalah kuantitatif dengan menggunakan alat bantu statistik berupa SPSS versi 23. Metode pengumpulan data diperoleh dengan kuesioner yang disebarakan melalui *g-form* secara *online* kepada mahasiswa akuntansi di UTM. Teknik pengambilan sampel menggunakan metode *non-probability sampling* yaitu *purposive sampling*. Total sampel yang sesuai dengan kriteria penelitian sebanyak 72 sampel. Hasil penelitian ini menunjukkan bahwa *environmental accounting knowledge* tidak memiliki pengaruh yang signifikan terhadap *pro-environmental behavior* mahasiswa akuntansi. Sedangkan, *environmental sensitivity* dan *corporate social responsibility knowledge* memiliki pengaruh yang signifikan terhadap *pro-environmental behavior* mahasiswa akuntansi. Hal ini mengindikasikan bahwa pemahaman mahasiswa tentang akuntansi lingkungan belum cukup untuk memotivasi perilaku berkelanjutan. Sensitivitas terhadap isu lingkungan dan pengetahuan tentang CSR memainkan peran penting dalam mendorong perilaku berkelanjutan. Oleh karena itu, sangat penting untuk meningkatkan kesadaran lingkungan serta pemahaman yang mendalam tentang akuntansi lingkungan dan CSR dalam kurikulum pendidikan. Hal ini bertujuan untuk mempersiapkan mahasiswa dalam memasuki dunia akuntansi atau bisnis dalam mendukung keberlanjutan lingkungan dan sosial.

Kata Kunci: *Environmental Accounting Knowledge, Environmental Sensitivity, Corporate Social Responsibility Knowledge, Pro-Environmental Behavior, Sustainability*

ABSTRACT

The study aims to determine the effect of environmental accounting knowledge, environmental sensitivity and corporate social responsibility knowledge on pro-environmental behavior accounting students. This type of research is quantitative using statistical tools in the form of SPSS version 23. The data collection method was obtained by a questionnaire distributed via g-form online to accounting students at UTM. The sampling technique used a non-probability sampling method, namely purposive sampling. The total samples that fit the research criteria were 72 samples. The results of this study indicate that environmental accounting knowledge does not have a significant influence on the pro-environmental behavior of accounting students. Meanwhile, environmental sensitivity and corporate social responsibility knowledge have a significant influence on the pro-environmental behavior of accounting students. This indicates that students' understanding of environmental accounting is not enough to motivate sustainable behavior. Sensitivity to environmental issues and knowledge of CSR play an important role in encouraging sustainable behavior. Therefore, it is imperative to increase environmental awareness as well as in-depth understanding of environmental accounting and CSR in the educational curriculum. This aims to prepare students to enter the world of accounting or business in supporting environmental and social sustainability.

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