

Exploring the Determinant of Business Students' Sustainability Behavior

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Abstract

Purpose – This study aims to empirically prove the positive influence of (1) self-transcendence values on the intention to engage in sustainability accounting, (2) intention to engage in sustainability accounting on sustainability behavior, and (3) self-transcendence values on sustainability behavior through intention to engage in sustainability accounting.

Design/Methodology/Approach – Data were collected through an online questionnaire survey. The respondents were students from the Faculty of Economics and Business. Hypothesis testing used partial least squares structural equation modeling with WarpPLS version 8.0 software.

Results – This study successfully demonstrated that self-transcendence values are a determinant of intention to engage in sustainability accounting and also



sustainability behavior. Furthermore, the intention to engage in sustainability accounting has been shown to have a positive impact on sustainability behavior.

Research limitations/Implications – This research has implications for higher education in Indonesia, emphasizing the importance of understanding the factors shaping students' sustainability behavior. Higher education institutions need to instill in their students the importance of upholding and living their personal values.

Keywords: Business Students, Self-Transcendence Values, Sustainability Accounting, Sustainability Behavior

Introduction

Sustainable behavior is behavior developed through education and awareness of environmental, social, and economic concerns (Vi, 2026). This behavior can take the form of active participation in environmental protection activities, for example, by developing various eco-lifestyles, such as reducing waste, making a habit of purchasing items made from recycled materials, and avoiding purchases from companies with poor environmental reputations (Ebrahim et al., 2025).

The phenomenon currently facing Indonesian society is a waste emergency. This condition refers to environmental crime which is defined as an illegal activity that damages ecosystems for the benefit of certain individuals or groups, hindering the achievement of sustainable development (Hossain et al., 2025). Sustainable behavior is a necessary response to prevent and mitigate the impacts of environmental damage (Vi, 2026). Sustainable behavior focuses not only on individual awareness and lifestyle changes, but also on the role of various organizations in

implementing sustainable business practices. Organizations such as higher education institutions need to demonstrate their active role in promoting sustainable behavior.

Ade Palguna Ruteka, Deputy for Waste Management, Hazardous and Toxic Materials at the Ministry of Environment/Regional Environmental Management Agency (KLH/BPLH), stated that the amount of waste produced daily reaches approximately 140,000 tons (Yunus, 2025). Recent news regarding environmental pollution issues comes from two iron and steel companies, PT PSI and PT PSM, operating in the Tangerang area (reported by Merdeka.com). Both companies committed environmental crimes related to the management of hazardous and toxic waste (B3 waste). Several existing phenomena demonstrate the urgency of research into sustainability behavior, as it is this behavior that can create a better future.

Referring to Schwartz's (1992) Theory of Basic Human Values, personal values can shape individual behavior. Personal values, such as self-transcendent values, which emphasize

benevolence and concern for others regardless of their status, including concern for nature, are highly relevant to sustainable practices (Schwartz, 2012; Jia et al., 2024). Existing empirical research demonstrates that self-transcendent values are a determinant of sustainability behavior (Jia et al., 2024; Edgar et al., 2026; Raza & Farrukh, 2023; Ahmad et al., 2020). All these studies used different samples across different countries. Jia et al. (2024) analyzed Chief Executive Officers in China; meanwhile, Edgar et al. (2026) investigated private company employees in New Zealand. Raza & Farrukh (2023) and Ahmad et al. (2020) focused on hotel consumers in Pakistan and tourists in China, respectively. The current research chose a different focus: economics and business students at higher education institutions in Indonesia. Higher education institutions should be concerned with sustainability issues (Eugenio et al., 2022) and play an essential part in lifting up grasp and fostering sustainable behavior (Vi, 2026). As future leaders, business graduates have a crucial role in carving organizational strategy and commitment that impact sustainability endeavors (Beaumont et al., 2024; Guadagnin et al., 2024).

Furthermore, research by Jia et al., (2024), Edgar et al. (2026), Raza & Farrukh (2023), Ahmad et al. (2020) demonstrates the direct influence of self-transcendent values on sustainability behavior. Self-transcendent values shape innovative attitudes and intentions, which ultimately can drive work behavior that addresses various sustainability

issues (Edgar et al., 2026). This framework is based on linking intrinsic values to behavior through attitudes and intentions (Nazirova & Borbala, 2024). Ajzen's (1991) theory of planned behavior (TPB) has a similar formula. A person's beliefs can drive behavior through intentions to act. Based on Schwartz's Theory of Basic Human Values (1992) and Ajzen's TPB (1991), the current research predicts the influence of self-transcendent values on sustainability behavior through intention to engage in sustainability accounting. The role of intention to engage in sustainability accounting as a mediator in this model has not been demonstrated in previous research.

Various existing phenomena, theories, and empirical research raise the following research questions: 1) Do students' self-transcendence values positively influence their intention to engage in sustainability accounting? 2) Does students' intention to engage in sustainability accounting positively influence their sustainability behavior? 3) Do students' self-transcendence values positively influence their sustainability behavior through intention to engage in sustainability accounting?

This research is expected to provide theoretical contributions by enriching the management accounting literature. A 1990s study published by the American Accounting Association (AAA) found that management accounting courses are the best choice for introducing environmental sustainability issues (Sefcik et al., 1997). Furthermore, this study is intended to furnish practical

contributions to higher education institutions by investigating the determinants of students' sustainability behavior. Sustainability issues should be an initiative of higher education as a place to produce the nation's next generation.

Literature Review & Hypothesis

Literature Review

The Theory of Planned Behavior was developed by Ajzen (1991). According to this theory, individuals are more likely to engage in a behavior when they have a positive attitude toward it (attitude). Furthermore, they perceive support from those around them (subjective norm) and believe in their ability to perform the behavior (perceived behavioral control). The interaction between attitude, subjective norm, and perceived behavioral control shapes behavioral intentions, ultimately leading to the individual performing the behavior.

Self-transcendence Values

Self-transcendence values encompass universalism and benevolence (Schwartz, 2012). Universalism emphasizes equal treatment of all people regardless of their circumstances. Virtue focuses on caring for others, including protecting the natural environment.

Self-transcendence values encompass a willingness to act virtuously and voluntarily care for those closest to us, ultimately extending to the larger community, including demonstrating concern for the natural environment (Jia et al.,

2024). In summary, self-transcendence values focus on demonstrating kindness and caring for others, prioritizing equality.

Sustainability Accounting

The process of gathering, examining, and transferring sustainability details is known as sustainability accounting (Eugenio et al., 2022). This process leads to improved corporate sustainability management. From a strategic management perspective, sustainability accounting is the process of consolidating environmental, social, and economic dimensions into decision-making processes to align organizational practices with sustainability demands (Oyewo et al., 2023). Sustainability accounting is viewed as a crucial framework capable of integrating financial results into a broader social and environmental context (Tiwari et al., 2025).

Intention to engage in sustainability accounting needs to be assessed early, for example, starting with undergraduate students (Eugenio et al., 2022). As future leaders, students need to be guided on how they can contribute to implementing sustainability accounting in the future. Accounting needs to move beyond the profit model (Bebbington & Larrinaga, 2014) and shift from the topic of corporate social responsibility to an anchor on environmental, social, and governance (ESG) metrics (Cho, 2020).

Sustainability Behavior

Individual behavior is influenced by the environment and subjective cognitions that shape self-reflective

mental processes and ultimately drive actual behavior (Lu et al., 2026). Sustainable behavior is the result of education and awareness of environmental, social, and economic issues (Vi, 2026). This behavior can take the form of active participation in environmental protection activities, for example, by creating a lifestyle that reduces waste, purchasing goods from recycled materials, and avoiding purchases from companies with poor environmental reputations (Ebrahim et al., 2025). Simply put, sustainability behavior can be defined as current, real behavior that develops over time, achieves competitive advantage, and focuses on meeting current needs without sacrificing future resources.

Hypotheses Development

Self-Transcendence Values and Intention to Engage in Sustainability Accounting

According to TPB, Swaim et al. (2014) examine how students' intentions to practice environmental sustainability are determined by three factors. Attitude represents personal feelings about environmental sustainability. Subjective norm measures compliance with their perceptions of what is expected by stakeholders in the surrounding environment. Perceived behavioral control indicates an individual's belief that they have sufficient resources to truly engage in sustainable activities. Perceived behavioral control can be viewed as a reflection of personal values and beliefs. One of the most influential personal values on sustainability issues, according to Schwartz's theory

of basic human values, is self-transcendent value (Schwartz, 2012), as this value emphasizes the significance of selflessness and consonance with the cosmos (Jia et al., 2024).

Empirical research has investigated the relationship between perceived behavioral control and intention to engage in sustainability issues. Kwakye et al. (2018) demonstrated a positive influence of perceived behavioral control on intention to engage in sustainability accounting and reporting using a sample of accountants. Similar research was conducted by Lee et al. (2017), which demonstrated that the higher the perceived behavioral control students possess, the higher their environmental intentions. Furthermore, Hueso et al. (2020) demonstrated that individuals with universalism are more likely to identify an occasion, often preceding their intention to act. Self-transcendence values are suspected to have a positive effect on the intention to engage in sustainability accounting. The following hypothesis is proposed for testing.

H₁: Students who hold self-transcendence values have a positive effect on the intention to engage in sustainability accounting.

Intention to Engage in Sustainability Accounting and Sustainability Behavior

Referring to TPB, intention is the extent to which people are eager to accomplish a behavior and is a key predictor of that behavior (Ajzen, 1991). Individuals are more likely to

engage in a behavior when they have a strong intention to perform it (Lin & Guan, 2021).

In the context of consumer behavior research, Pumpin et al. (2026) demonstrated that a higher intention to swallow sweeteners leads to higher sweetener consumption behavior. Shah et al. (2025) research found similar results. Users with positive intentions regarding the use of modern food technologies, such as AI-powered food requisition, are more likely to engage in actual use. Another study, which sought to empirically validate an integrative model related to digital zakat payments in Indonesia (Alrasyid et al., 2026). Rooted in TPB and several previous studies, this study predicts the following hypothesis:

H₂: Students who have the intention to engage in sustainability accounting have a positive influence on their sustainability behavior.

Self-Transcendence Values, Intention to Engage in Sustainability Accounting, and Sustainability Behavior

Schwartz's theory of basic human values (2012) states that personal values are an individual attribute supported by stimulation and ultimately act as the primary drivers of human behavior. Self-transcendence values are a form of personal value that encourages behavior that benefits the broader social good (Edgar et al., 2026). Numerous empirical studies have linked self-transcendent values to sustainability behavior. Jia et al. (2024) demonstrated that the self-transcendent values held by Chief Executive Officers (CEOs) are

positively related to the CEOs' "doing good" and "avoiding harm" behavior. Employees' self-transcendent values are directly related to their engagement in sustainable behavior (Edgar et al., 2026). Previous research also links self-transcendent values to consumer behavior (Raza & Farrukh, 2023) and the choice of eco-friendly tourism (Ahmad et al., 2020).

Essentially, self-transcendent values shape innovative attitudes and intentions, which can ultimately drive work behavior that addresses various sustainability issues (Edgar et al., 2026). This condition is based on a framework linking intrinsic values to behavior through attitudes and intentions (Nazirova & Borbala, 2024). Based on the existing description, we predict the following hypothesis:

H₃: Students who hold self-transcendence values have a positive influence on sustainability behavior through their intention to engage in sustainability accounting.

The research model is presented in Figure 1 below.

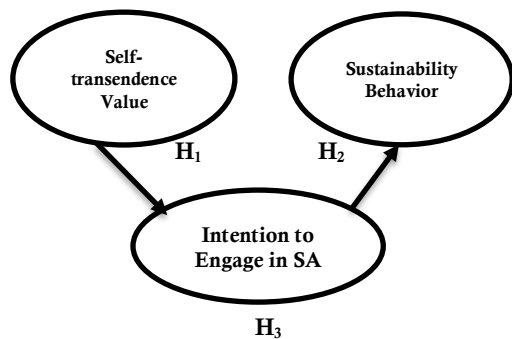


Figure 1
Research Model

Note: SA = Sustainability Accounting
Source: Authors' Own Work

Research Method

Research Sample

This research is quantitative with a positivist paradigm. An online questionnaire survey using Google Forms was used to collect research data. Data was collected from early to mid-March 2026. The sampling technique used was a combination of purposive sampling and snowball sampling.

The criteria for selecting respondents were: 1) Undergraduate students from the Faculty of Business and Economics. Business students are potential future leaders with a huge influence in sectors where combining sustainability remains a major challenge (Beamond et al., 2024; Guadagnin et al., 2024). 2) Students from universities in West Jakarta and Tangerang. These two areas were selected due to easy data access. Furthermore, both regions are urban areas. Urban students demonstrate higher sustainability consciousness and skills than rural students (Chakraborty et al., 2024). This is due to their substantial submission to education, information, and various initiatives related to sustainability issues.

Variables Measurement

The instruments used in this study were adapted from previous research. All instruments used a 5-point Likert scale. Self-transcendence values were measured using an instrument developed by Schwartz (2012), consisting of five statements. Intention to engage in sustainability accounting was measured using a four-item

statement by Swaim et al. (2014) and modified by Eugenio et al. (2022). An instrument from Gericke et al. (2019) was used to measure sustainability behavior. This instrument consists of nine statements and aligns with UNESCO's sustainable development sub-theme. Respondents were asked to respond to the following nine statements: 1) I recycle as much as possible, 2) I always separate food waste from other waste before throwing it away whenever possible, 3) I have changed my lifestyle to reduce waste, 4) I always treat others with respect both online and in real life, 5) I support environmental groups, 6) I show equal respect to men, women, boys, and girls, 7) I do things that help the poor, 8) I often buy secondhand goods online or in stores, and 9) I avoid buying goods from companies that have a poor reputation for caring for their employees and the environment.

Data Analysis Techniques

Structural Equation Modeling (SEM) was used to analyze the data. SEM is an approach for analyzing complex and multidimensional empirical data more precisely by considering various aspects of reality and theoretical construction concepts (Tarka 2018). Variance-based/partial least squares SEM/SEM-PLS was applied in this study. SEM-PLS aims to maximize the variance of the latent criterion variable (Sholihin and Ratmono 2021). The software used was WarpPLS version 8.0.

Results and Discussion

Respondents' Demographic

A total of 243 data points were collected. Before completing the questionnaire, an informed consent statement was provided. One of the statements was that the research team had explained the research ethics and that the data would be kept confidential. Ten respondents stated that they did not receive an explanation. Therefore, these 10 data points were eliminated, resulting in 233 final data. The majority of respondents were female (69.96%). The participating students were predominantly aged 19-23. Students from the Accounting study program dominated the study (62.23%). The complete demographic data of the respondents is presented in Table 1 below.

Table 1
Demographic Data

Description	Total	%
Gender		
Male	70	30.04%
Female	163	69.96%
Age		
< 19 years old	59	25.32%
19 – 23 years old	146	62.66%
>23 years old	28	12.02%
Region		
Tangerang	133	57.08%
Jakarta Barat	100	42.92%
Study Program		
Accounting	145	62.23%
Management	88	37.77%

Source: Author's Own Work

Evaluation of Measurement Model

Evaluation of the measurement model consisted of convergent and discriminant validity tests. Reliability tests were also conducted.

Convergent Validity Testing

Convergent validity testing is conducted by examining factor loading values and average variance extracted (AVE) values. Factor loading values must be >0.40, and the AVE must be at least 0.5 (Sholihin & Ratmono, 2021). Initial testing indicated that the sustainability behavior variable had an AVE value below 0.50, namely 0.47. Therefore, one indicator (indicator 8) with the lowest factor loading was eliminated. Table 2 indicates that all indicators and all variables met the convergent validity criteria.

Table 2
Convergent Validity

Indicator	Loading Factor	AVE
STV1	0.723	0.582
STV2	0.733	
STV3	0.849	
STV4	0.759	
STV5	0.743	
SA1	0.902	0.858
SA2	0.935	
SA3	0.944	
SA4	0.924	
SB1	0.714	0.505
SB2	0.686	
SB3	0.684	
SB4	0.726	
SB5	0.759	
SB6	0.700	
SB7	0.783	
SB8	0.618	
SB9	0.618	

Note:

STV: Self-transcendent Value

SA: Intention to Engage in Sustainability Accounting

SB: Sustainability Behavior

Source: Author's Own Work Based on WarpPLS Output

Discriminant Validity Testing

The results in Table 3 below indicate that the factor loading values of all indicators are greater than their cross-loading values. These results indicate that discriminant validity has been met.

Table 3
Discriminant Validity
Cross-Loading Method

Indicator	STV	SA	SB
STV1	0.723	0.016	-0.134
STV2	0.733	-0.032	0.088
STV3	0.849	-0.023	0.012
STV4	0.759	0.034	-0.041
STV5	0.743	0.008	0.071
SA1	-0.014	0.902	0.044
SA2	0.020	0.935	-0.046
SA3	-0.001	0.944	-0.021
SA4	-0.005	0.924	0.025
SB1	-0.402	0.276	0.714
SB2	-0.353	0.021	0.686
SB3	-0.433	-0.021	0.684
SB4	0.444	-0.177	0.726
SB5	0.348	0.084	0.759
SB6	0.460	-0.164	0.700
SB7	-0.088	-0.026	0.783
SB9	-0.022	0.006	0.618

Source: Author's Own Work Based on WarpPLS Output

The next step in discriminant validity testing was using the Fornell-Larcker approach. The results are shown in Table 4 and indicate that discriminant validity has been met. All variables show AVE values on the diagonal that are greater than the correlation values between constructs.

Table 4
Discriminant Validity
Fornell-Larcker Approach

Variables	STV	SA	SB
STV	0.763	0.515	0.670
SA	0.515	0.926	0.642
SB	0.670	0.642	0.710

Source: Author's Own Work Based on WarpPLS Output

Discriminant validity testing using the HTMT ratio in Table 5 shows that all variables have the best value, namely, <0.85. This result refers to (Kock, 2018), which means all variables meet discriminant validity.

Table 5
Discriminant Validity
HTMT Ratio

Variables	STV	SA
SA	0.586	
SB	0.796	0.712

Source: Author's Own Work Based on WarpPLS Output

Reliability Testing

The reliability test used Cronbach's alpha and composite reliability. Both must show a minimum value of 0.70 and no more than 0.95 (Hair et al., 2019; Sholihin & Ratmono, 2021). The results can be seen in Table 6. All variables met the reliability testing criteria.

Table 6
Reliability Testing

Variables	Composite Reliability	Cronbach's alpha
STV	0.874	0.819
SA	0.950	0.945
SB	0.890	0.859

Source: Author's Own Work Based on WarpPLS Output

Evaluation of Structural Model

The results of the hypothesis testing are presented in Table 7. This study successfully supported H₁, which stated that students who hold self-transcendence values have a positive influence on their intention to engage in sustainability accounting. The p-value and coefficient were <0.001 and 0.525, respectively.

Table 7
Hypotheses Testing

	P-value	Coefficient	Conclusions
H₁: STV → SA⁺	<0.001*	0.525	Supported
H₂: SA → SB⁺⁺	<0.001*	0.428	Supported
H₃: Indirect effect			
STV → SA	<0.001*	0.525	Partial Mediation
SA → SB	<0.001*	0.428	
Direct effect			
STV → SB⁺⁺	<0.001*	0.435	

⁺ R² = 0.28

⁺⁺ R² = 0.57

Source: Author's Own Work Based on WarpPLS Output

This is the first study to successfully demonstrate a positive influence of self-transcendence values on intention to engage in sustainability accounting. These results align with the statement by Hueso et al. (2020), who stated that individuals who have self-transcendence value are more likely to identify a suitable moment that drives their intention to act.

The H₂ test showed a p-value of <0.001 and a coefficient of 0.428. These results support H₂. Students who hold an intention to engage in sustainability accounting have a positive influence on their sustainability behavior.

These results support the theory of planned behavior. The intention to engage in sustainability accounting leads to sustainability behavior. The stronger the intention to take action, the greater the likelihood of carrying it out. Although within a different context, the results of this study align with those of Pumpin et al. (2026), Shah et al. (2025), and Alrasyid et al. (2026).

The results of testing H₃ indicate that both the direct and indirect effects are significant, with a p-value of <0.001. Zhao et al. (2010)

state that for results like this, the mediation effect is referred to as complementary mediation, while Baron and Kenny (1986) use the term partial mediation. The conclusion can be drawn that this study provides partial support for H₃.

Self-transcendence values encourage behavior that brings broader social good (Edgar et al., 2026). This evidence of the direct influence of self-transcendence values on sustainability behavior aligns with Jia et al. (2024), Edgar et al. (2026), Raza & Farrukh (2023), and Ahmad et al. (2020). Testing the indirect influence through partially proven mediation of intention to engage in sustainability accounting provides new insights that self-transcendence values can directly influence sustainability behavior and indirectly through intention to engage in sustainability accounting. Self-transcendence values, oriented towards concern for the welfare of others and environmental sustainability, have been shown to have a significant impact on behavioral intentions, which ultimately influence sustainable behavior. Individuals who possess self-

transcendence values tend to be more consistent in adopting environmentally friendly practices, such as reducing resource consumption and actively participating in environmental care activities. Research findings that align with the research objectives will strengthen the argument that self-transcendence values are not merely normative values but rather provide empirical evidence relevant for implementing strategies that encourage behavioral change towards sustainability.

Conclusion and Recommendation

Using a sample of undergraduate students, this study successfully demonstrated that self-transcendence values are a determinant of their intention to engage in sustainability accounting and also their sustainability behavior. Furthermore, the intention to engage in sustainability accounting has been shown to have a positive impact on sustainability behavior. The stronger the intention to engage in a behavior, the stronger the drive to perform it.

This research has implications for higher education in Indonesia, emphasizing the importance of understanding the factors shaping students' sustainability behavior. Higher education institutions need to instill in their students the importance of upholding and living their personal values. These lived values can impact their intention to engage in sustainability in the future and also influence their behavior.

We have attempted to mitigate social desirability bias, but this bias remains a common limitation in research using survey methods. To broaden generalizability, future research could investigate students from other study programs, higher education institutions, and regions, even in other developing countries. Further exploration using split samples based on demographic factors, such as gender and age, would certainly be interesting for future research.

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