

# Accounting Students' Intention towards the Sustainable Auditor Profession: A Case Study at ABC College

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## Abstract

This study aims to analyze the factors that influence the intention of accounting students to become sustainable auditors. This study uses quantitative methods with data obtained through a questionnaire survey of 25 accounting study program students at ABC Campus. This research model was tested using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results showed that attitudes towards sustainability, knowledge of sustainability, and university sustainability had no significant influence on students' intention to become sustainable auditors. In addition, job prospects also have no significant effect on students' career intentions. However, knowledge about sustainability, and university sustainability have a significant influence on students' attitudes towards sustainability. This study suggests that more efforts should be made to integrate the concept of sustainability in the education curriculum and career guidance in order to increase students' motivation in this field.

**Keywords:** Sustainable Auditor, University Sustainability, Knowledge, Job Prospect

## Introduction

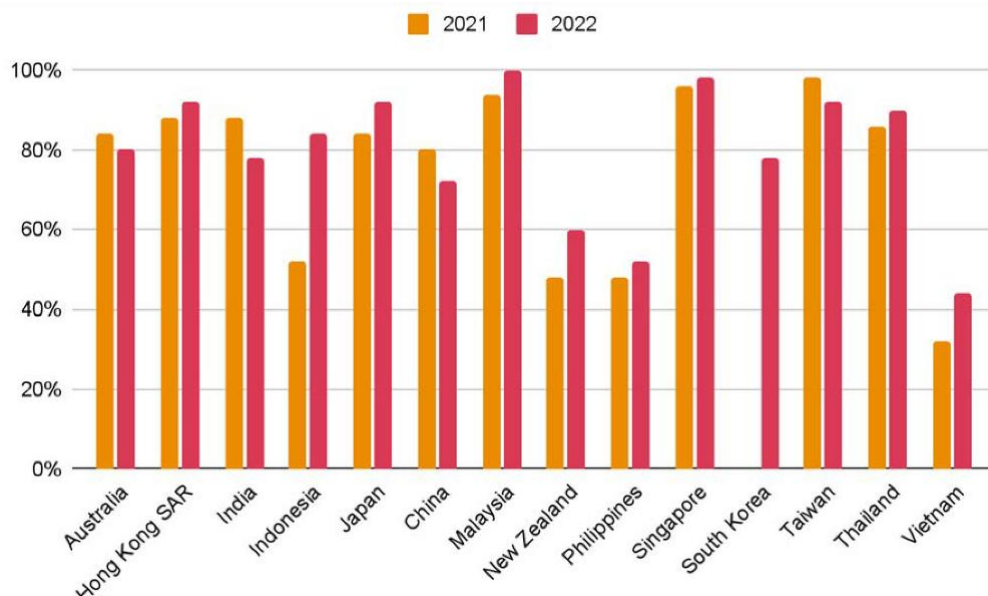
There are various career choices for graduates who take accounting study programs, one of which is becoming an external auditor. The main reason is because of the financial benefits obtained in addition to the recognition of professionalism and the high demand for this profession (Ramdani et al., 2019). In short, an external auditor aims to ensure that financial statements are free from material misstatements due to fraud or errors and to convey opinions and findings by applicable audit standards (Arens et al., 2013). As time goes by, not only financial performance needs to be considered, but the company's environmental, social, and governance (ESG) performance is also in the spotlight for stakeholders. This performance is usually stated in a sustainability report that follows a globally applicable framework, such as the Global Reporting Index (GRI) and the IFRS Sustainability Standard. The guidelines for sustainability reporting in Indonesia are

currently stipulated in the Financial Services Authority Circular Letter Number 16/SEOJK.04/2021 which guides companies in reporting ESG performance.

Sustainability reporting is transitioning from voluntary commitments to mandatory requirements, driving the need for assurance and international standards, such as the upcoming ISSA 5000 from the International Auditing and Assurance Standards Board (IAASB). This standard will guide professionals in providing assurance on sustainability reporting and related information, ensuring the accuracy, reliability, and compliance of environmental, social, and governance (ESG) metrics with international standards, while enhancing transparency and accountability in sustainability reporting (IAASB, 2024). For now, this kind of assurance service in Indonesia still refers to AA1000, GRI Standards 2016 and after, SASB Standards (some industry sectors), International Integrated Reporting Framework, and Regulation of Indonesia Financial Services Authority No.51/POJK.03/2017. In recent years, there has been a significant rise in agencies or companies providing Sustainability Report assurance services, particularly abroad. In Indonesia, some companies offering these services include PricewaterhouseCoopers (PwC), SR Asia, and PT Sucofindo.

The audit profession plays an important role in supporting sustainable economic transformation, both through consulting roles and as auditors. In a report written by Eu-Lin & Loh (2023) from PwC shown in Figure 1, the number of companies in Indonesia disclosing sustainability governance structures has increased significantly, from 52% in 2021 to 84% in 2022. With this massive number, being an auditor is required to bridge the gap between existing and proposed frameworks, sustainability guidelines, and clients' sustainability reporting (Liu et al., 2023).

Figure 1. Disclosure of sustainability governance structures in Asia Pacific



Note: 2021 data for South Korea is not available

Source: PwC (2023)

However, quite complex problems related to sustainability insurance services are still common. This can be in the form of uncertain sustainability assurance standards, especially related to the definition of qualifications, verification methods, knowledge of dominant reporting frameworks, and lack of consistency in the qualifications of assurance service providers, which are exacerbated by limited resources and commercial pressures to lower costs, as well as the lack of substantial recognized training (Boiral et al., 2019). Therefore, this profession needs to continue to develop its expertise and demonstrate its capabilities to the public, one of which is through formal education.

Formal education is the answer when a job or profession requires more specialized or complex expertise. This will make people tend to pursue additional or further education to meet the requirements of a job and become more competent in the field (Pavlin et al., 2010). However, what is currently happening to meet the needs in the field of sustainability auditing, there are still few universities that facilitate this related knowledge. It is recorded that in Indonesia which is specifically related to sustainability, only the master's program at Padjadjaran University has a sustainability science study program with an M.Sc. degree. Formal education in the scope of sustainability is still very little, making it an interesting basis for study. This study tries to explore the perspectives of accounting students on their interest in the field of sustainable auditors. In addition, this study also shows the importance of formal education in increasing the intellectual capital of a nation, especially in the field of sustainability.

### **Theoretical Framework and Hypothesis Development**

The Theory of Reasoned Action (TRA) is used to study human behavior, emphasizing that a person's intention is the main predictor of whether they will engage in a behavior (Ajzen, 1985). TRA suggests that intention is influenced by two key factors: attitudes towards the behavior and subjective norms (Ghozali, 2020). This model is effective in predicting and explaining behavior (Sheppard et al., 1998), and in this research, it is applied to the concept of sustainability.

In this study, a sustainable auditor refers to an individual in an agency (as mentioned above) that provides assurance for Sustainability Reports. Their work involves verifying and ensuring the accuracy of environmental, social, and governance (ESG) aspects, as well as corporate social responsibility (CSR) initiatives, following the standards. This audit includes assessing and evaluating the CSR programs and sustainability reports prepared by the company, and issuing an independent assurance statement to foster trust with stakeholders.

University Sustainability (US) is conceptualized as a subjective norm, representing the social pressures that guide students' behavior (Ghozali, 2020). US includes three essential dimensions: campus sustainability, environmental sustainability, and sustainability education. Campus sustainability refers to the efforts made by universities to create environments that encourage students to focus on sustainability, effectively turning campuses into microcosms of the broader work environment. These environments allow students to practice and internalize sustainable practices, thus preparing them for their future professional roles (Fanea-Ivanovici & Baber, 2022; Tiemann et al., 2018).

Environmental sustainability, another crucial dimension of US, highlights the growing attention businesses pay to environmental concerns, as emphasized in the Triple Bottom Line (TBL) framework and the Sustainable Development Goals (SDGs) (Elkington, 1997; Leal Filho, 2020). This focus on environmental sustainability is integral to shaping students' sustainability intentions. The third dimension, sustainability education, is vital for embedding sustainability concepts into higher education curricula. Although accounting education has lagged, particularly in financial accounting, the integration of sustainability into the curriculum is crucial for developing future sustainability professionals (Mburayi & Wall, 2018; Wu & Shen, 2016).

Attitudes toward sustainability, another critical component of TRA, refer to how individuals evaluate the potential outcomes of their actions. In this context, positive attitudes toward sustainability are essential in fostering intentions to engage in sustainable practices. Research indicates that students' attitudes significantly influence their intentions to pursue roles in sustainability (Fanea-Ivanovici & Baber, 2022; Tran & Herzig, 2023). However, these intentions cannot be fully understood without considering the influence of job prospects. The anticipation of stable employment, career advancement, and financial security are powerful motivators that shape students' career choices, including their decisions to pursue sustainable accounting roles.

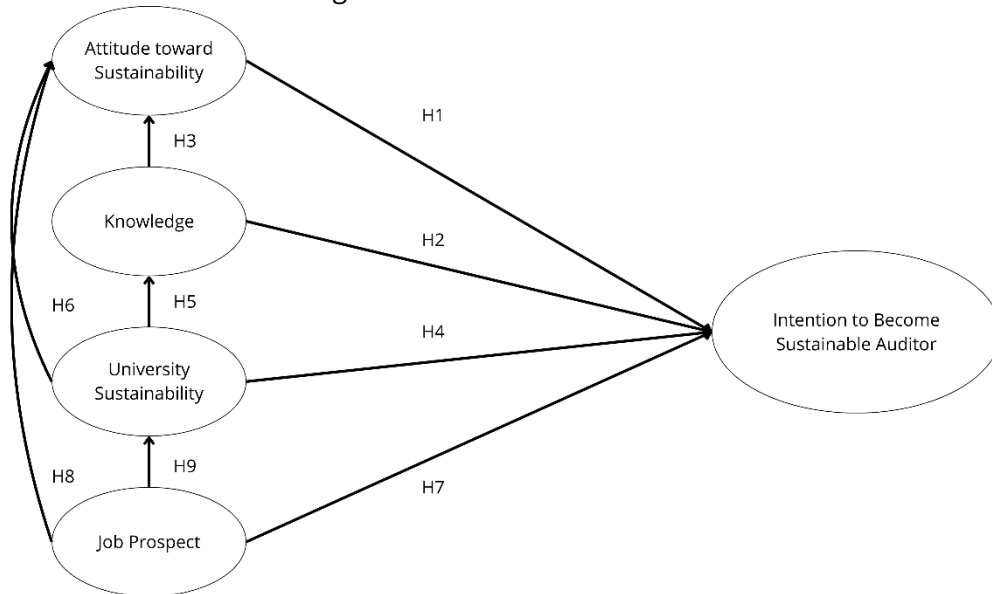
A previous study conducted by Ratnaningsih et al. (2024) provided a comprehensive analysis of the factors influencing the intentions of accounting students in Indonesia to become Sustainable Accountants. This study adopted a modified Theory of Reasoned Action (TRA) model and identified University Sustainability, Knowledge, and Attitude toward Sustainability as the main determinants. However, the study did not include "job prospects" as a factor affecting career intentions among students. The absence of the job prospects variable weakens the study's completeness as job prospects not only provide potential outcomes associated with attitudes toward sustainability, but also form an integral part of subjective norms. In the context of career decisions, the social pressures often arise from the expectations and influences of family, peers, and society at large regarding the desirability and viability of certain career paths.

Job prospects are inherently linked to these social expectations. For instance, in many cultures, the perceived stability and financial rewards of a profession are critical factors that influence not only the individual's personal aspirations but also the expectations of those around them. Students often internalize these expectations, leading to a strong social norm that prioritizes careers with promising job prospects. When students perceive that pursuing a role as a sustainable auditor aligns with stable employment, potential career advancement, and financial security, they are more likely to feel social approval and support for this career choice. Conversely, if a career is perceived as not having good prospects, social disapproval or concerns are likely to arise, which could discourage students from pursuing that career, regardless of their attitudes and knowledge about sustainability.

Thus, job prospects serve as a critical element of subjective norms because they reflect the broader societal expectations that shape students' intentions. Ignoring this factor not only overlooks a significant influence on career decision-making but also fails to capture the full range of social pressures that TRA aims to account for. Several prior studies have demonstrated that accounting students consider potential job stability,

career growth, and financial stability when choosing their career paths (Alanezi et al., 2016; Awadallah & Elgharbawy, 2021; Mardiani & Lhutfi, 2021; Ramdani et al., 2019; Tetteh et al., 2022).

Figure 2. Research Framework



Source: Researchers

According to the Theory of Reasoned Action, attitude toward a behavior significantly impacts the intention to perform that behavior. If students hold a positive attitude toward sustainability, they are more likely to develop a strong intention to pursue a career as a sustainable profession (Fanea-Ivanovici & Baber, 2022; Ratnaningsih et al., 2024).

**H1:** There is a significant correlation between attitude toward sustainability (ATS) and intention to become a sustainable auditor (ISA)

A student's understanding of sustainability can enable them to make informed decisions and develop an attitude that promotes sustainability practices. Estrada-Vidal & Tójar-Hurtado's (2017) research revealed that students were knowledgeable about the principles and goals underlying sustainability education, as well as various aspects related to the environmental field. Additionally, the more knowledgeable students are about sustainability, the more likely they are to consider careers that emphasize sustainable practices, such as sustainable auditing (Tran & Herzig, 2023).

**H2:** There is a significant correlation between student' knowledge (K) and intention to become sustainable auditor (ISA)

**H3:** There is a significant correlation between knowledge (K) and attitude toward sustainability (ATS)

University Sustainability (US), conceptualized as a subjective norm, represents the social pressures from the university environment that guide students' behavior (Ghozali, 2020). Universities that emphasize sustainability through campus initiatives,

environmental programs, and sustainability education are likely to cultivate a supportive environment for students to pursue careers in sustainability, including sustainable auditing (Fanea-Ivanovici & Baber, 2022; Tiemann et al., 2018) thus, will also enhance students' knowledge and attitudes toward the environment (Erhabor & Don, 2016; Ratnaningsih et al., 2024). Education should be emphasized to create a positive attitude towards the environment, which opens up opportunities for environmental problems (Estrada-Vidal & Tójar-Hurtado, 2017).

- H4:** There is a significant correlation between university sustainability (US) and student's intention to become sustainable auditor (ISA)
- H5:** There is a significant correlation between university sustainability (US) and student' knowledge (K)
- H6:** There is a significant correlation between university sustainability (US) and student' attitude toward sustainability (ATS)

Job prospects are a crucial factor in career decision-making, influencing students' intentions to pursue specific career paths. When students perceive that a career in sustainable auditing offers stable employment, career advancement, and financial security, they are more likely to pursue this path, thereby aligning with the expectations of their social environment (Alanezi et al., 2016; Awadallah & Elgharbawy, 2021).

- H7:** There is a significant correlation between job prospects (JP) and student's intention to become sustainable auditor (ISA)
- H8:** There is a significant correlation between job prospects (JP) and student' attitude toward sustainability (ATS)
- H9:** There is a significant correlation between job prospects (JP) and university sustainability (US)

## **Methods**

This study using quantitative methods that aims to determine the relationship between the variables used. The research data was obtained through a survey during July 2024 using a questionnaire distributed to the target population of 34 students, accounting study program students at ABC College, so that a research sample of 25 students was obtained using the slovin formula with a margin of error of 10% (Peter et al., 2022). The questionnaire uses measurements for all variables with a likert scale containing five points. This study examines several factors that can influence a person's interest in becoming a sustainable auditor (ISA). The dependent variable used is ISA which is then studied between the factors that influence ISA, namely job prospects, university sustainability, knowledge, and attitudes towards sustainability. After the questionnaire responses were collected, Partial Least Squares Structural Equation Modeling (PLS-SEM) was carried out to test the validity and reliability of the question items and to test the hypothesis. SEM-PLS is used because the research sample is small, namely less than 50, so SEM-PLS can be used for relatively small data because it does not require the assumption of normality (Budiyono, 2021; Sayyida, 2023). An explanation of each variable is presented in Table 1 below.

Table 1. Variables Explanations

Variables	Dimensions	Measurement	Sources
Attitude toward Sustainability (ATS)	-	5-point Likert	Adopted from Ratnaningsih et al. (2024); Eugenio et al. (2022)
Knowledge on Sustainability (K)	-	5-point Likert	Ratnaningsih et al. (2024); Al-Naqbi & Alshannag (2018)
University Sustainability (US)	Campus Sustainability (CS)	5-point Likert	Fanea-Ivanovici & Baber (2022); Ratnaningsih et al. (2024)
	Environmental Sustainability (ES)	5-point Likert	Fanea-Ivanovici & Baber (2022); Ratnaningsih et al. (2024)
	Sustainability Education (EduS)	5-point Likert	Fanea-Ivanovici & Baber (2022); Ratnaningsih et al. (2024)
Job Prospect (JP)	-	5-point Likert	Awadallah & Elgharbawy (2021)
Intention to Become Sustainable Auditor (ISA)	-	5-point Likert	(Ratnaningsih et al., 2024)

## Results and Discussion

The respondent demographics reveal that 72% are female and 28% are male. The majority, 36%, are 19 years old, and most are in their 3rd to 4th semester (36%), followed by 32% in their 7th to 8th semester.

Table 2. Respondent Demographics

No	Variables	Category	Total (n)	Percentage
1	Gender	Man	7	28,00%
		Woman	18	72,00%
2	Age	18	3	12%
		19	9	36%
		20	5	20%
		21	6	24%
		22	1	4%
		23	1	4%
3	Current Semester	1-2	1	4%
		3-4	9	36%
		5-6	7	28%
		7-8	8	32%

Source: Processed by researchers

Table 3. Measurement Model Result

Variables	Indicators	Convergent Validity	Internal Consistency Reliability		
		Factor Loadings	AVE	Cronbach's Alpha	Composite Reliability
Attitude toward Sustainability (ATS)	ATS1	0.913	0.888	0.937	0.959
	ATS2	0.971			
	ATS3	0.942			
University Sustainability (US)	CS	0.560	0.606	0.725	0.817
	EDU	0.876			
	ENV	0.858			
Intention to become Sustainable Auditor (ISA)	ISA1	0.904	0.864	0.949	0.962
	ISA2	0.930			
	ISA3	0.942			
	ISA4	0.940			
Job Prospect (JP)	JP1	0.823	0.775	0.905	0.932
	JP2	0.900			
	JP3	0.926			
	JP4	0.867			
Knowledge on Sustainability (K)	K1	0.878	0.802	0.959	0.966
	K2	0.897			
	K3	0.901			
	K4	0.886			
	K5	0.903			
	K6	0.850			
	K7	0.951			

Source: Processed by researchers

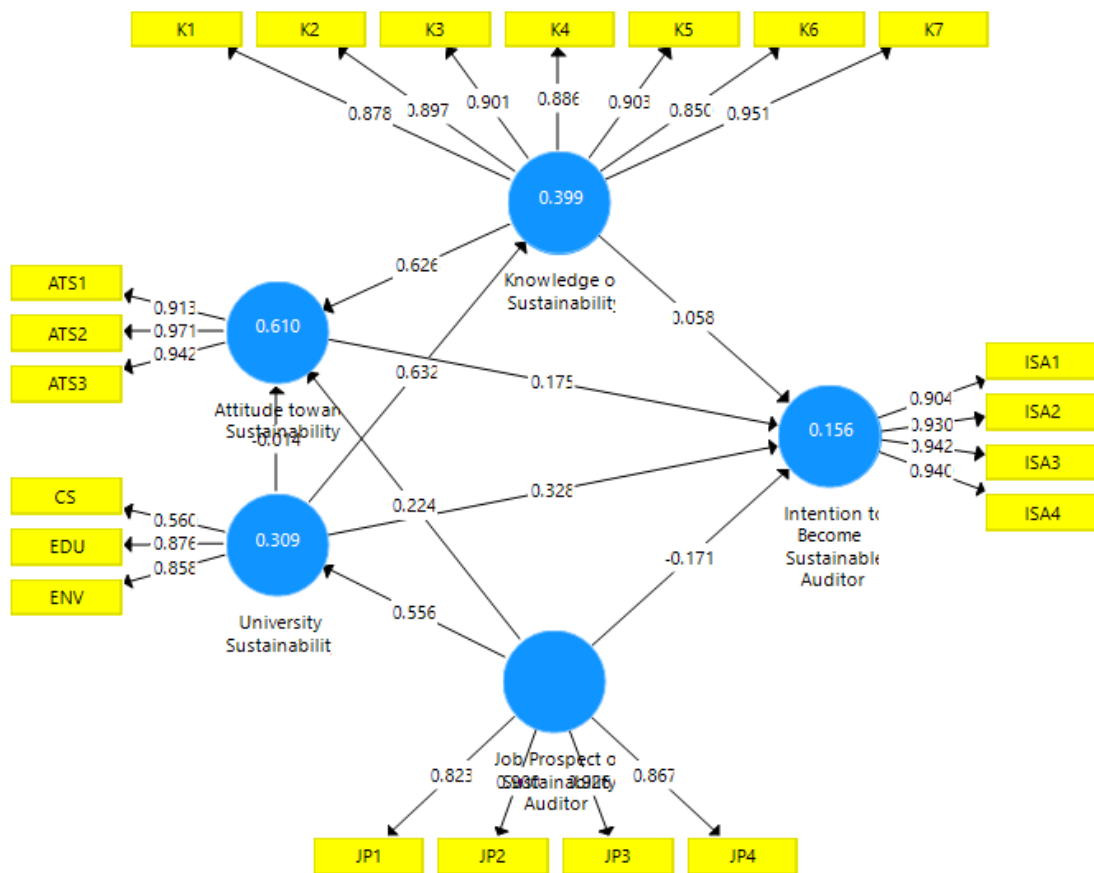


Table 4. Fornell-Larcker Criterion

Variables	ATS	ISA	JP	K	US
ATS	0,942				
ISA	0,278	0,929			
JP	0,623	0,158	0,880		
K	0,763	0,287	0,650	0,896	
US	0,506	0,358	0,556	0,632	0,779

Source: Processed by researchers

Figure 3. Structural Research Model



Source: Processed by researchers

Table 5. Hypothesis Testing Results

Hypothesis	Standard Deviation (STDEV)	T Statistics	P Values	Hypothesis Result
H1: Attitude toward Sustainability -> Intention to Become Sustainable Auditor	0.294	0.595	0.552	Rejected
H2: Knowledge of Sustainability -> Intention to Become Sustainable Auditor	0.334	0.174	0.862	Rejected
H3: Knowledge of Sustainability -> Attitude toward Sustainability	0.309	2.029	0.042	Accepted
H4: University Sustainability -> Intention to Become Sustainable Auditor	0.244	1.346	0.178	Rejected
H5: University Sustainability -> Knowledge of Sustainability	0.960	6.603	0.000	Accepted
H6: University Sustainability -> Attitude toward Sustainability	0.192	0.720	0.943	Rejected
H7: Job Prospect of Sustainability Auditor -> Intention to Become Sustainable Auditor	0.295	0.580	0.562	Rejected
H8: Job Prospect of Sustainability Auditor -> Attitude toward Sustainability	0.394	0.568	0.570	Rejected
H9: Job Prospect of Sustainability Auditor -> University Sustainability	0.130	4.289	0.000	Accepted

Source: Processed by researchers

The first hypothesis (H1) posits that students' attitudes toward sustainability would significantly influence their intention to become sustainability auditors. However, this hypothesis was rejected (p-value = 0.552), suggesting that attitudes toward sustainability do not strongly predict the intention to pursue a career as a sustainability auditor. This result contradicts its previous studies conducted by (Fanea-Ivanovici & Baber, 2022; Ratnaningsih et al., 2024). According to the Theory of Reasoned Action (TRA) while attitudes are a key predictor of behavioral intentions, other factors like subjective norms or perceived behavioral control might play a more substantial role in influencing this specific career choice. It means that not all of them want to have a career in auditing, there are various other career options such as taxation, finance, and so on.

Contrary to expectations, the second hypothesis (H2), which is knowledge of sustainability significantly influences the intention to become a sustainability auditor, was not supported. The standard deviation of 0.334 shows moderate variability in responses, and the extremely low T statistic of 0.174, along with a high p value of 0.862 (well above the 0.05 threshold), indicates no statistically significant relationship. This unexpected result suggests that simply having knowledge of sustainability does not necessarily translate into a desire to pursue a career as a sustainability auditor. Other factors, such as personal interest, perceived job security, or the influence of social norms, might play

a more critical role in shaping students' career intentions in this specific area. While this result might not be favorable, it aligns with previous by Ratnaningsih et al. (2024), which showed result of insignificance relationship between knowledge of sustainability and students' intentions to become a sustainable accountant.

The results of H3 demonstrate a significant positive correlation between students' knowledge of sustainability and their attitudes toward it. The standard deviation of 0.309 is relatively low, indicating that responses were fairly consistent. The T statistic of 2.029, coupled with a p value of 0.042 (just below the 0.05 threshold), supports the hypothesis. This implies that students with greater knowledge of sustainability tend to have a more positive attitude toward sustainability. This finding aligns with the TRA and supported previous studies (Ratnaningsih et al., 2024; Tran & Herzig, 2023), which posits that attitudes are shaped by knowledge and beliefs. Therefore, enhancing sustainability education can foster more favorable attitudes toward sustainability among students, potentially leading to stronger intentions to engage in sustainability-related careers.

Hypothesis 4 examined whether university sustainability initiatives influence students' intentions to become sustainability auditors. This hypothesis was rejected (p-value = 0.178), indicating that the presence of sustainability initiatives at the university does not significantly impact students' career intentions. In terms of the TRA, this suggests that university efforts alone are insufficient to shape career intentions unless they are perceived as highly relevant, impactful or aligned with students' personal values and career aspirations. By then, this result does not support the result of previous studies. (Fanea-Ivanovici & Baber, 2022; Ratnaningsih et al., 2024; Tiemann et al., 2018).

Hypothesis 5 was accepted (p-value = 0.000), indicating a significant positive relationship between university sustainability initiatives and students' knowledge of sustainability. This finding aligns with TRA, where institutional efforts, such as sustainability programs and initiatives, effectively enhance students' knowledge base. This enhanced knowledge can subsequently influence their beliefs and attitudes, forming a foundation for informed decision-making and behavior. (Fanea-Ivanovici & Baber, 2022; Ratnaningsih et al., 2024; Tiemann et al., 2018). However, this finding said that formal education is important in providing an understanding of sustainability.

Hypothesis 6 explored whether university sustainability efforts influence students' attitudes toward sustainability. This hypothesis was rejected (p-value = 0.943), suggesting that university initiatives do not significantly alter students' attitudes toward sustainability. According to TRA, these results suggest that while knowledge can be transferred, attitudes require more than just institutional efforts - they need to resonate on a personal level or align with broader social norms and values. Therefore, this result does not align with previous studies carried out by Tiemann et al. (2018), Fanea-Ivanovici & Baber (2022) and Ratnaningsih et al. (2024).

Hypothesis 7 assessed whether the perceived job prospects of sustainability auditors influence students' intentions to pursue this career. This hypothesis was rejected (p-value = 0.562), indicating that perceived job opportunities alone do not significantly drive students' intentions. Within the TRA framework, this suggests that even if a career appears promising, other factors such as personal interest, perceived social support, or attitudes toward the job's roles and responsibilities might be more critical in shaping

career intentions. Not only do they consider this job prospect, but there are many more fields of work that they find more attractive in many ways.

Hypothesis 8 was also rejected ( $p\text{-value} = 0.568$ ), suggesting that the perceived job prospects of becoming a sustainability auditor do not significantly influence students' attitudes toward sustainability. These results imply that while job prospects are important, they are indirectly related to the formation of general attitudes towards sustainability, according to the TRA. Instead, attitudes are more rooted in personal values, educational experiences or societal influences. This contradicts the previous studies that showed how stable employment, career advancement, and financial security could significantly motivates student to adopt sustainable behavior. (Alanezi et al., 2016; Awadallah & Elgharbawy, 2021).

The significant correlation in H9 ( $P = 0.000$ ) between job prospects and university sustainability confirm that the relationship is statistically significant. This finding suggests that when students perceive good job prospects in sustainability-related careers, it positively impacts their view of university sustainability efforts. The strong relationship between job prospects and university sustainability indicates that universities focusing on sustainability education can enhance their reputation and influence students' career choices in favor of sustainability. This finding supports previous studies that highlight the importance of aligning educational environments with career opportunities to influence student perceptions and behavior positively (Alanezi et al., 2016; Awadallah & Elgharbawy, 2021).

## **Conclusion**

The research conducted at ABC College on accounting students' intentions toward pursuing a career as sustainable auditors provides insightful findings. The result indicates that Knowledge of sustainability significantly influence the attitude toward sustainability, also university sustainability and job prospect of sustainability auditor significantly influence the university sustainability. Instead, the research highlights that the job prospects of the sustainability auditor profession also do not have a significant impact on students' career intentions. This suggests that while sustainability is an emerging field, it is not yet a key motivator for students in choosing their career path. The findings imply that more efforts are needed to integrate sustainability concepts deeply into educational curricula and career counseling to align student motivations with this crucial area. On the other hand, sustainable auditor will bring positive impact for society and environment.

However, a limitation of this study is the relatively small sample size, which limits the generalizability of the findings. In addition, the study was conducted within one institution, which is unlikely to fully capture broader trends and influences affecting students' career intentions in other regions or institutions. In addition, this research period can also affect student understanding, as time and the implementation of sustainability applications and standards, especially in the world of auditing and assurance, is expected to provide more comprehensive results. Future research could benefit from a larger and more diverse sample size, as well as exploring additional factors that might influence students' career choices, such as cultural influences or specific sustainability-related coursework. Additionally, longitudinal studies could provide deeper

insights into how these intentions evolve as sustainability gains prominence in the global business landscape.

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