

THE INFLUENCE OF GREEN ACCOUNTING AND ESG RELEVANCE PERCEPTION ON SUSTAINABLE ACCOUNTING CURRICULUM INTEGRATION READINESS

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ABSTRACT

This study explored green accounting and perceptions of the importance of environmental, social, and governance (ESG) factors in influencing the willingness of accounting lecturers and students to adopt sustainable accounting curricula in Indonesian higher education institutions. A quantitative, cross-sectional survey was conducted, involving participants, lecturers, and students from 12 institutions across five provinces in Indonesia, using a structured Likert-scale questionnaire (1–5). Multiple regression analysis was conducted to test the hypotheses after confirming the statistical assumptions. Results showed that both factors have a significant positive impact on curriculum integration readiness, with ESG perception being the stronger predictor than green accounting comprehension. This indicates that motivation and attitude toward ESG are more influential in fostering readiness than technical knowledge. Based on stakeholder and human capital theory, the findings suggest that increasing ESG awareness should precede or accompany technical training efforts. This research provides valuable empirical evidence from Indonesia—an underrepresented area in global ESG education studies—and offers practical recommendations for universities and curriculum planners to align with the IFAC International Education Standards' sustainability competency requirements.

Keywords: Green Accounting, ESG, Curriculum, Integration, Education Standards

1. INTRODUCTION

Global pressure for transparency in environmental, social, and governance (ESG) dimensions has intensified markedly over the past decade, driven by regulatory momentum, institutional investor demands, and evolving societal expectations. In Indonesia, this transformation has been most clearly reflected in data from the Indonesia Stock Exchange (BEI, 2024), which reported that approximately 94% of listed companies published sustainability reports in 2023—a significant acceleration compared with prior years.

However, this advancement has created a troubling paradox: while corporate ESG reporting output has surged, the educational ecosystem that trains future preparers of such reports has failed to keep pace. A survey reported by Media Indonesia (2024) indicated that the proportion of accounting students possessing adequate knowledge of sustainable accounting remained critically low. This gap represents more than a curricular deficiency—it constitutes a systemic threat to the quality and reliability of ESG reporting in Indonesia's economic future.

The regulatory dimension further compounded the urgency of the issue. In March 2025, the International Federation of Accountants (IFAC) formally updated its International Education Standards (IES) to mandate sustainability competencies—encompassing ESG analysis, sustainability reporting, and assurance—as obligatory components of professional accountant curricula worldwide (IFAC, 2025). This development placed the Indonesian Institute of Accountants (IAI), as an IFAC member, in an urgent position to align national accounting education standards accordingly.

Prior research by Simmons et al. (2024), published in *Issues in Accounting Education*, documented that ESG embedding in accounting curricula in the United States remained uneven, dependent on individual faculty initiative and lacking standardized institutional frameworks. In Indonesia, Agustina et al. (2024) reported similar structural barriers, identifying the absence of

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industry–curriculum partnerships and the dominance of conventional accounting content as primary impediments. Departing from these gaps, this study proposed an empirical question: to what extent do comprehension of green accounting and perceptions of ESG relevance influence the readiness of accounting lecturers and students to integrate sustainable accounting curricula? The study was relevant not only to academics but also to curriculum policymakers, professional accounting bodies, and higher education institutions facing the regulatory pressures of IFAC IES 2025.

This study was grounded in two complementary theoretical perspectives. First, Stakeholder Theory (Freeman, 1984) posited that an institution's sustainability and legitimacy depended on its capacity to identify, understand, and respond to the expectations of diverse stakeholders—not solely shareholders. In the context of higher education, relevant stakeholders included students (primary curriculum users), industry and graduate employers (requiring ESG competencies), regulators (OJK, IFAC, Kemendiktisaintek), and broader society. Within this framework, ESG relevance perception was theorized as the mechanism by which individuals internalize external stakeholder pressures, thereby driving curricular readiness.

Second, Human Capital Theory (Becker, 1964) conceptualized knowledge, skills, and competencies as forms of capital invested through education and training, generating long-term economic returns for individuals and organizations alike. Applied to green accounting and ESG, investment in conceptual and technical understanding was theorized to enhance an individual's capacity to adopt and implement sustainable accounting practices. Green accounting comprehension was therefore operationalized as a proxy for human capital investment in sustainability competencies.

Rudianto and Amelia (2023) characterized green accounting not as a parallel reporting exercise but as the integration of environmental impacts into the core of corporate financial information systems—ensuring that profitability calculations, asset valuations, and liability disclosures holistically reflected ecological dimensions. Key implementation components included environmental cost accounting, recognition of environmental liabilities on balance sheets, and ecological impact reporting in integrated sustainability statements.

The educational relevance of green accounting was highlighted by Widyastuti (2024), who, through a systematic literature review, demonstrated a positive causal pathway between the quality of corporate-level green accounting implementation and the quality of sustainability reporting—implying that the profession requires graduates trained in these concepts. In Indonesia, Agustina et al. (2024) identified limited technical understanding of green accounting among accounting lecturers as a primary bottleneck in sustainable curriculum development.

Manes-Rossi et al. (2024), in a cross-institutional study in Europe published in the *Journal of Public Budgeting, Accounting & Financial Management*, found that successful accounting curriculum reforms consistently involved two simultaneous conditions: enhanced technical literacy among educators and a strengthened conviction about the material's relevance to students' careers. Failure in either dimension tended to result in superficial or unsustainable curriculum adoption.

Lokuwaduge and Heenetigala (2024) confirmed that effective ESG integration programs in universities required simultaneous interventions across both the knowledge and perception dimensions. Nurillayev (2024) replicated this finding in an Asian context, demonstrating that perceptions of ESG career relevance were the strongest predictor of active student engagement in ESG learning—even stronger than content availability.

Based on the identified gaps, this study addressed the following research questions:

1. Does green accounting comprehension (X1) exert a positive and significant effect on sustainable accounting curriculum integration readiness (Y)?
2. Does ESG relevance perception (X2) exert a positive and significant effect on sustainable accounting curriculum integration readiness (Y)?
3. Do green accounting comprehension (X1) and ESG relevance perception (X2) simultaneously exert a significant effect on sustainable accounting curriculum integration readiness (Y)?

This study aimed to: (1) analyze the influence of green accounting comprehension on curriculum integration readiness; (2) analyze the influence of ESG relevance perception on curriculum integration readiness; and (3) analyze the simultaneous influence of both predictors on curriculum integration readiness.

Literature Review

Green Accounting: Concept, Development, and Educational Relevance

Green accounting, known in the international literature as environmental accounting or ecological accounting, refers to the extension of conventional financial measurement and reporting systems to incorporate ecological costs, impacts of natural resource use, carbon emissions, and

environmental liabilities as recognized, measured, and reported components (Sundarasan et al., 2024). Unlike traditional accounting, which focused narrowly on monetary transactions, green accounting adopted a full-cost accounting perspective, recognizing environmental externalities as real economic costs.

In terms of literature development, Sundarasan et al. (2024), in a systematic meta-synthesis of 247 articles in Sustainability (MDPI, Q2 Scopus), identified a significant acceleration in green accounting publications since 2020, with three dominant thematic clusters: environmental cost accounting, integrated sustainability reporting, and international standards-based CSR disclosure (GRI, ISSB). This meta-synthesis confirmed that green accounting had evolved from a normative concept into a field with a robust empirical foundation.

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ESG and Its Relevance to Accounting Education

Environmental, Social, and Governance (ESG) constituted a multidimensional framework for assessing corporate performance and risk on non-financial dimensions with material implications for long-term value. In the context of accounting education, ESG represented not merely new content but a paradigmatic shift in the definition of professional accountant competency.

Simmons et al. (2024), in an empirical survey of 312 accounting educators in the United States published in *Issues in Accounting Education*, documented a phenomenon they termed the competency-curriculum gap: ESG knowledge demanded by industry—including double materiality assessment, quantitative ESG analysis, and limited assurance over sustainability reports—was misaligned with curriculum content taught in universities. This finding held cross-national relevance, including for the Indonesian context.

IFAC (2025), in its updated IES, affirmed that the global shift in sustainability disclosure demand—reinforced by the International Sustainability Standards Board (ISSB) IFRS S1 and S2 effective from 2024—required the addition of three new competency areas in accountant curricula: ESG analysis and reporting, assurance over sustainability information, and integration of climate risk in financial decision-making. Each necessitated a fundamental revision of the accounting education curriculum design.

In Indonesia, Pratama et al. (2025) found that accounting students' understanding of the Sustainable Development Goals (SDGs)—an important contextual component of ESG literacy—remained relatively low, particularly in their application to economic policy and accounting. This finding was consistent with conditions reported by Nurillayev (2024) in an international study of graduate finance programs.

Curriculum Integration Readiness: Conceptual Framework

Curriculum Integration Readiness is defined as a multidimensional psychological state reflecting an accounting educator's cognitive capacity (knowledge of green accounting and ESG concepts), affective disposition (attitude and motivation toward sustainability-oriented curriculum change), and conative commitment (behavioral intention to adopt and implement such content) necessary to integrate green accounting and ESG material into accounting education. This construct extends the readiness-for-change literature (Lokuwaduge & Heenetigala, 2024) into the domain-specific context of sustainability-oriented accounting curriculum reform, addressing a conceptual gap in accounting education research where readiness has rarely been examined as a precursor to sustainability curriculum adoption."

Hypothesis Development

Human Capital Theory (Becker, 1964) posited that knowledge and competence constituted forms of human capital investment that directly enhanced individual capacity for productive and adaptive action. Green accounting comprehension reflected cognitive investment, equipping lecturers and students with the concepts, principles, and analytical frameworks needed to integrate sustainable accounting content into learning—not merely as supplementary content but as a new paradigm in measurement and reporting.

Empirical support was drawn from multiple directions: Widyastuti (2024) demonstrated that green accounting comprehension positively influenced sustainability reporting quality; Sundarasen et al. (2024) identified environmental accounting literacy as a prerequisite for sustainability reporting adoption; Agustina et al. (2024) identified limited technical understanding as the primary barrier to sustainable curriculum development in Indonesian universities; and Syarifuddin and Khomsiyah (2024) confirmed accounting human resource competency as a non-negligible determinant of green accounting implementation. Based on this evidence, we developed a hypothesis:

H1: Green accounting comprehension has a positive and significant effect on sustainable accounting curriculum integration readiness.

Stakeholder Theory (Freeman, 1984) argued that the pressures and expectations of external stakeholders significantly shaped individual behavior and decisions within an institution. Industry demands for ESG competency in recruitment, regulatory requirements (IFAC IES 2025, OJK POJK 51/2017), and labor market valuations of ESG literacy collectively shaped lecturers' and students' perceptions of how relevant and urgent ESG content was to learn and teach. This perception of relevance functioned as a motivational driver, determining willingness to act—in this case, readiness to integrate ESG into curricula.

Nurillayev (2024) demonstrated that students' perception of ESG's relevance to accounting careers significantly predicted their active engagement in ESG learning, even preceding their technical knowledge. Simmons et al. (2024) found that accounting educators who believed in the urgency of ESG for the profession were more proactive in designing sustainability-accommodating curricula. Alenezi and Alanazi (2024) experimentally demonstrated that a positive perception of ESG value was a primary determinant of academic staff's willingness to transform their teaching approaches. Based on this evidence, we developed a hypothesis:

H2: ESG relevance perception has a positive and significant effect on sustainable accounting curriculum integration readiness.

Curriculum integration readiness was a multidimensional construct that a single factor could not adequately explain. The synthesis of Human Capital Theory and Stakeholder Theory led to the proposition that optimal readiness was shaped by the convergence of cognitive capacity (technical comprehension of green accounting) and motivational orientation (perceptions of ESG relevance). These were complementary: technical capacity provided the ability, while the perception of relevance motivated implementation. Manes-Rossi et al. (2024) and Lokuwaduge and Heenetigala (2024) both confirmed that successful ESG curriculum reforms required simultaneous intervention on both dimensions. Based on this evidence, we developed a hypothesis:

H3: Green accounting comprehension and ESG relevance perception simultaneously have a positive and significant effect on sustainable accounting curriculum integration readiness.

All hypothesis development is shown in the conceptual framework (Figure 1)

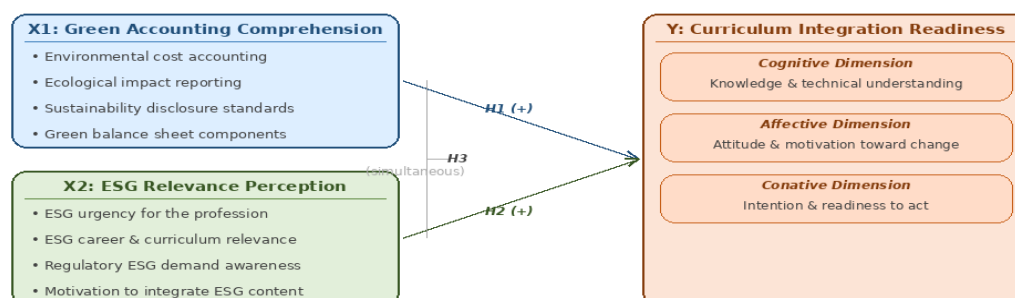


Figure 1. Conceptual Framework

2. METHODS

2.1. Research Design

This study employed a quantitative approach with a cross-sectional survey design. Data were collected using a structured Likert-scale questionnaire (1 = Strongly Disagree, 5 = Strongly Agree). The cross-sectional design was selected for its suitability in statistically testing causal relationships between variables at a single point in time across a large-scale population (Sugiyono, 2022). Multiple regression analysis was

selected as the primary analytical technique, enabling simultaneous testing of partial hypotheses (H1, H2) and the joint hypothesis (H3) within a single model.

2.2. Population, Sample, and Sampling Technique

The study population comprised all active lecturers and students in accounting programs (D4/S1) at public (PTN) and private (PTS) universities in Indonesia. Purposive sampling was applied using two sets of inclusion criteria: for lecturers—actively teaching in accounting programs, with a valid NIDN, and delivering at least one course in financial accounting, management accounting, or auditing; for students—active in semester five or above and having completed management accounting or auditing coursework. This criterion ensured that respondents had sufficient academic exposure to constructs related to green accounting and ESG.

The target sample of 100–120 respondents was determined to be statistically sufficient for multiple regression analysis ($n > 30k$, where $k = 2$ independent variables, yielding a minimum $n = 60$) and to provide adequate statistical power. Questionnaires were distributed via Google Forms via institutional email and WhatsApp to program coordinators at the 15 contacted universities. The sample criteria are shown in Table 1.

Table 1. Sample Criteria

Criteria	Lecturers	Students
Primary Requirement	Actively teaching (valid NIDN)	Minimum 5th semester
Related Subjects	Financial Acc. / Management Acc. / Auditing	Management Acc. / Auditing
Target Number	40–50 persons	60–70 persons
Distribution Medium	Google Form via institutional email / WhatsApp	Google Form via WhatsApp

Source: processed data (2026)

2.3. Variable Operationalization

Three variables were operationalized through a questionnaire comprising 22 items in total, as shown in Table 2:

Table 2. Operational Definition of Variables

Variable	Conceptual Definition	Operational Definition	Items	References
X1: Green Accounting Comprehension	Level of conceptual and technical knowledge about environmental accounting principles and their application	Average score of 7 items measuring technical and conceptual understanding of green accounting (Likert 1–5)	7	Sundarasan et al. (2024); Widyastuti (2024); Syarifuddin & Khomsiyah (2024)
X2: ESG Relevance Perception	Respondents' conviction about the urgency, benefits, and connection of ESG to the accounting profession and education	Average score of 7 items measuring perceived urgency, benefits, and relevance of ESG for career and curriculum (Likert 1–5)	7	IFAC (2025); Simmons et al. (2024); Nurillayev (2024)
Y: Curriculum Integration Readiness	Level of multidimensional readiness (cognitive, affective, conative) to adopt and implement GA & ESG content in learning	Average score of 8 items on attitudinal readiness, planning, and action intention for integration (Likert 1–5)	8	Alenezi & Alanazi (2024); Lokuwaduge & Heenetigala (2024); IFAC (2025)

Source: Adapted from cited references

2.4. Instrument Testing

Validity testing was conducted using Pearson Correlation; items were declared valid when the calculated r exceeded the r -table at $\alpha = 0.05$, or when $r > 0.30$ was used as a conservative threshold (Ghozali, 2021). Reliability testing used Cronbach's alpha; instruments were considered reliable when $\alpha \geq 0.70$ (Ghozali, 2021). Prior to full distribution, a pilot test was conducted with 30 respondents not included in the final sample to assess the instrument's quality.

2.5. Data Analysis Technique

Hypothesis testing was conducted using multiple regression analysis in SPSS. Prior to regression, a series of classical assumption tests was conducted to ensure model validity, as shown in Table 3:

Table 3. Data Analysis Steps in SPSS

Step	Analysis	Purpose	SPSS Output
1	Descriptive Statistics	Data distribution overview (mean, SD, min, max, category)	Descriptive Statistics
2	Validity Test	Ensure each item measures the intended construct	Correlate > Bivariate
3	Reliability Test	Ensure instrument measurement consistency ($\alpha \geq 0.70$)	Scale > Reliability Analysis
4	Normality Test	Verify normal distribution of residuals (Kolmogorov–Smirnov)	Nonparametric > 1-Sample K-S
5	Multicollinearity Test	Ensure no high inter-predictor correlation ($VIF < 10$)	Regression > Linear (Collinearity Diagnostics)
6	Heteroscedasticity Test	Ensure homogeneous residual variance (Glejser Test; sig. > 0.05)	Regression > Linear (Plots / Glejser)
7	Multiple Regression	Test the effect of X1 and X2 on Y (H1, H2, H3)	Analyze > Regression > Linear

Source: processed data (2026)

3. RESULTS AND DISCUSSIONS

3.1. RESULTS

3.1.1. Respondent Profile

A total of 105 valid respondents were obtained from 120 distributed questionnaires, yielding a response rate of 87.5%, as shown in Table 4. Respondents consisted of 42 lecturers (40%) and 63 students (60%) from 12 universities across five provinces: DKI Jakarta, Banten, West Java, Central Java, and East Java. The multi-institutional and multi-provincial distribution enhanced geographic representativeness, though Eastern Indonesia remained unrepresented—an acknowledged limitation.

Table 4. Respondent Profile

Characteristic	Category	n	%
Respondent Status	Lecturer	42	40.0
	Student	63	60.0
Type of Institution	Public University (PTN)	58	55.2
	Private University (PTS)	47	44.8
Received ESG/ Sustainability Material	Yes	39	37.1
	No	66	62.9

Source: processed data (2026)

A particularly significant finding from the respondent profile was that 62.9% of respondents had never received ESG or sustainability accounting material in a formal setting. These data confirmed the curricular gap that formed the premise of this study and simultaneously strengthened the ecological validity of the findings: the sample reflected the current state of the accounting education ecosystem in Indonesia.

3.1.2. Validity and Reliability Results

Validity testing results showed that all 22 questionnaire items were valid, with r -values ranging from 0.381 to 0.724—all exceeding the minimum threshold of $r > 0.30$ ($\alpha = 0.05$). Reliability testing showed Cronbach's Alpha values for all three variables exceeding the 0.70 threshold (Ghozali, 2021), confirming the internal consistency of the instruments, as shown in Table 5.

Table 5. Validity and Reliability Test Results

Variable	Items	r -value (min-max)	Cronbach's α	Status
X1: Green Accounting Comprehension	7	0.412 – 0.698	0.831	Valid & Reliable
X2: ESG Relevance Perception	7	0.381 – 0.724	0.816	Valid & Reliable
Y: Curriculum Integration Readiness	8	0.394 – 0.711	0.854	Valid & Reliable

Source: SPSS Output – Reliability Analysis

Cronbach's Alpha values exceeding 0.80 across all variables (X1: 0.831; X2: 0.816; Y: 0.854) indicated strong internal consistency, surpassing the minimum standard for social survey research ($\alpha \geq 0.70$). These results provided confidence that the measurement instruments were reliable for subsequent stages of analysis.

3.1.3. Descriptive Statistics

Table 6 presents descriptive statistics for the three research variables. The classification range used was: 1.00–1.80 (Very Low), 1.81–2.60 (Low), 2.61–3.40 (Moderate), 3.41–4.20 (High), 4.21–5.00 (Very High).

Table 6. Descriptive Statistics

Variable	n	Min	Max	Mean	SD	Category
X1: Green Accounting Comprehension	105	1.57	5.00	3.31	0.68	Moderate
X2: ESG Relevance Perception	105	2.14	5.00	3.84	0.61	High
Y: Curriculum Integration Readiness	105	1.75	4.88	3.27	0.72	Moderate

Source: SPSS Output – Descriptive Statistics

Several notable patterns emerged from the descriptive data. First, ESG relevance perception ($M = 3.84$) was consistently higher than technical green accounting comprehension ($M = 3.31$), indicating that respondents were already aware of ESG urgency—yet had not developed commensurate technical understanding. Second, curriculum integration readiness ($M = 3.27$) fell below ESG relevance perception ($M = 3.84$), indicating an intention-behavior gap: ESG urgency awareness had not yet fully translated into readiness to act. Third, moderate standard deviations (0.61–0.72) reflected reasonable response variation—not uniform responses suggesting social desirability bias.

3.1.4. Classical Assumption Tests

Normality Test

The Kolmogorov-Smirnov test yielded a significance value of 0.148 ($p > 0.05$). Based on the criterion that residuals are normally distributed when the significance value exceeds 0.05, the normality assumption was satisfied. This confirmed that statistical inferences based on the normal distribution, used in t-tests and F-tests, were justified.

Multicollinearity Test

The VIF value for X1 = 1.47 and X2 = 1.47 (both well below the maximum threshold of 10), with a Tolerance value of 0.680 (above the minimum threshold of 0.10). There was no problematic multicollinearity between X1 and X2, and regression coefficient estimates could be relied upon.

Heteroscedasticity Test

The Glejser test yielded significance values of X1 = 0.312 and X2 = 0.287 (both above 0.05). No heteroscedasticity was detected; the model residuals were homoscedastic. This assumption was reinforced by visual inspection of residual scatterplots, which showed no systematic pattern.

3.1.5. Multiple Regression Analysis Results

Multiple regression analysis was conducted with Y (Curriculum Integration Readiness) as the dependent variable, and X1 (Green Accounting Comprehension) and X2 (ESG Relevance Perception) as independent variables.

Table 7. Multiple Regression Coefficient Results

Variable	B	Std. Error	Beta (β)	t-value	Sig.	Decision
(Constant)	0.521	0.274	—	1.901	0.060	—
X1: Green Accounting Comprehension	0.327	0.078	0.312	4.205	0.000* **	H1 Accepted
X2: ESG Relevance Perception	0.503	0.086	0.428	5.872	0.000* **	H2 Accepted
R = 0.697 R ² = 0.486 Adj. R ² = 0.476 F = 48.304 Sig. F = 0.000***						

***Significant at $\alpha = 0.001$ | Source: SPSS Output – Coefficients

Based on Table 7, the regression equation formed was: $Y = 0.521 + 0.327X1 + 0.503X2$. The substantive interpretation was as follows: (1) for every 1-unit increase in green accounting comprehension, curriculum integration readiness increased by 0.327 units, ceteris paribus; and (2) for every 1-unit increase in ESG relevance perception, curriculum integration readiness increased by 0.503 units, ceteris paribus. The non-significant constant ($p = 0.060$) indicated that curriculum integration readiness was almost entirely explained by the two predictors, rather than by unmeasured baseline factors.

3.1.6. Hypothesis Testing

Hypothesis 1 (H1): Effect of Green Accounting Comprehension

The t-test yielded $t = 4.205$, $p = 0.000$ ($p < 0.001$), and a standardized beta coefficient of $\beta = 0.312$. H1 was ACCEPTED: Green accounting comprehension has a positive and significant effect on readiness to integrate the sustainable accounting curriculum.

This finding was consistent with Human Capital Theory (Becker, 1964), which viewed technical comprehension as a capital investment that enhanced the capacity to act. Empirically, the result aligned with Widyastuti (2024), who demonstrated the positive effect of green accounting comprehension on sustainability reporting quality; with Sundarasan et al. (2024), who identified environmental accounting literacy as a prerequisite for sustainability reporting adoption; and with Agustina et al. (2024), who identified technical limitations as the primary structural barrier to sustainable curriculum development in Indonesia.

Hypothesis 2 (H2): Effect of ESG Relevance Perception

The t-test yielded $t = 5.872$, $p = 0.000$ ($p < 0.001$), and a standardized beta coefficient of $\beta = 0.428$. H2 was ACCEPTED: ESG relevance perception has a positive and significant effect on curriculum integration readiness. Perception of ESG relevance was the dominant predictor ($\beta = 0.428 > \beta$ for $X1 = 0.312$), indicating that a motivational-affective orientation toward ESG urgency had a stronger influence than technical capacity alone.

This finding confirmed Stakeholder Theory (Freeman, 1984): external stakeholder pressures from regulation (IFAC IES 2025), industry demand, and the labor market were internalized through perceptions of individual relevance, thereby driving readiness to act. Empirically, this aligned with Nurillayev (2024), who demonstrated that perceived ESG relevance was the strongest predictor of ESG learning engagement, and with Simmons et al. (2024) and Alenezi and Alanazi (2024), who found that perceived relevance played a crucial role in driving curricular reform.

The dominance of $X2$ over $X1$ carried an important policy implication: interventions targeting awareness and motivation—such as sustainability seminars, exposure to real sustainability reports, and career talks with ESG practitioners—were likely to have a greater impact on curriculum integration readiness than technical training alone.

Hypothesis 3 (H3): Simultaneous Effect of $X1$ and $X2$

Table 8 shows that the F-test yielded $F = 48.304$, $p = 0.000$ ($p < 0.001$), and $R^2 = 0.486$ (Adjusted $R^2 = 0.476$). H3 was accepted: green accounting comprehension and perception of ESG relevance jointly explained 48.6% of the variance in curriculum integration readiness. The remaining 51.4% was explained by factors outside the model, potentially including institutional program support, resource availability (e.g., textbooks and case studies), accreditation policies, and professional experience.

An R^2 value of 0.486 was considered moderate-to-strong for educational behavior research and was consistent with comparable findings in the international literature—Simmons et al. (2024) reported $R^2 = 0.41$ in a model predicting educator ESG engagement, and Nurillayev (2024) reported $R^2 = 0.52$ in a finance program context—confirming the convergent validity of this study's model.

Table 8. Hypothesis Testing Summary

H	Hypothesis	t / F	Sig.	β	Decision
H1	Green Accounting Comprehension (+) → Curriculum Integration Readiness	$t = 4.205$	0.000***	0.312	ACCEPTED
H2	ESG Relevance Perception (+) → Curriculum Integration Readiness	$t = 5.872$	0.000***	0.428	ACCEPTED
H3	$X1 + X2$ Simultaneously → Curriculum Integration Readiness ($R^2 = 0.486$)	$F = 48.304$	0.000***	—	ACCEPTED

Source: SPSS Output – ANOVA and Coefficients

3.2. DISCUSSIONS

The study's findings produced three analytically reinforcing contributions. **First**, this research confirmed that readiness for integrating sustainable accounting curricula was an empirically predictable construct—not merely a consequence of top-down policy reform or regulatory changes alone. Both technical comprehension and motivational perception contributed, with ESG relevance perception as the stronger driver.

Second, the descriptive pattern revealed a noteworthy intention-behavior gap: respondents already had relatively high perceptions of ESG relevance ($M = 3.84$), yet actual integration readiness remained at a moderate level ($M = 3.27$). This gap indicated that awareness did not automatically translate into action—enabling conditions were needed, including institutional support, access to relevant teaching materials, and structured technical competency development.

Third, findings from Indonesia contributed to the global literature, which remains dominated by research from developed nations. The Indonesian context—characterized as a developing economy with a rapidly growing sustainable finance sector (POJK 51/2017), IFAC 2025 regulatory obligations, and a vast base of accounting education institutions (hundreds of programs)—offered a unique landscape that has been insufficiently studied in prior international research.

4. CONCLUSION

Based on a multiple regression analysis of data from 105 lecturers and student respondents across 12 universities in five provinces, this study drew three primary conclusions.

First, green accounting comprehension has a positive and significant effect on readiness to integrate the sustainable accounting curriculum ($\beta = 0.312$; $t = 4.205$; $p < 0.001$), supporting H1. This finding confirmed Human Capital Theory: technical competency was an essential prerequisite for readiness to adopt the sustainable curriculum.

Second, ESG relevance perception has a positive and significant effect on curriculum integration readiness ($\beta = 0.428$; $t = 5.872$; $p < 0.001$), and H2 is the dominant predictor. This finding confirmed Stakeholder Theory: perceptions of external stakeholder pressures and expectations were a stronger motivator than technical capacity alone.

Third, both variables simultaneously have a significant effect on integration readiness ($R^2 = 0.486$; $F = 48.304$; $p < 0.001$), and H3 was accepted. The model explained 48.6% of the variance in curriculum integration readiness—a moderate-to-strong value for educational behavior research.

The key finding to emphasize was that ESG relevance perception ($\beta = 0.428$) had a stronger influence on readiness than technical comprehension ($\beta = 0.312$). This indicated that the most effective intervention strategy was to reinforce conviction in the urgency and relevance of ESG—that motivation should be built before developing technical competencies, not the reverse.

4.1. Recommendations

For Universities and Accounting Programs

Accounting programs should immediately integrate green accounting and ESG topics into existing syllabi, beginning with courses already in place—management accounting, auditing, and financial reporting—before developing new resource-intensive standalone courses. The use of real corporate sustainability reports as case studies, freely accessible on public company websites, constituted an efficient and practical method that required minimal curricular investment.

For Accounting Students

Accounting students were advised to proactively build ESG literacy through: (a) self-directed learning using corporate sustainability reports; (b) participation in online ESG webinars and certifications (e.g., CFA Institute ESG Investing Certificate, GRI Learning); and (c) selecting final research topics related to sustainability reporting or green accounting to build career-relevant competency portfolios.

4.2. Limitations and Future Research

This study acknowledged four primary limitations. **First**, geographic coverage was limited to five provinces on Java; representation from Eastern Indonesia, Kalimantan, and Sumatra was suboptimal, constraining the generalizability of the findings to all of Indonesia. **Second**, the regression model explained 48.6% of the variance; the remaining 51.4% was uncaptured, potentially encompassing institutional support, program study policies, and professional experience not included as variables. **Third**, the combined sampling of lecturers and students may have introduced response heterogeneity (role effects); no comparative analysis between groups was conducted. **Fourth**, data were self-reported, which did not fully eliminate social desirability bias.

Future research was recommended to: (1) expand geographic coverage to all regions of Indonesia for improved representativeness; (2) add moderation/mediation variables such as institutional program support (leadership support, accreditation policies/pressure, curriculum flexibility) and faculty industry experience as additional predictors; and (3) separate lecturer and student group analyses using multi-group Structural Equation Modeling (MG-SEM) to identify differential mechanisms across respondent groups.

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