



Accounting students' awareness and perceptions of sustainable business practices: A descriptive-correlational study

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ABSTRACT

This study explored the level of awareness of sustainable business practices among accounting students at Divine Word College of Laoag, Laoag City, Ilocos Norte, Philippines. A quantitative-descriptive correlational design was used to gather data through a structured survey from 161 BS Accountancy and BS Management Accounting students. The student profile was analyzed in terms of frequency and percentage, while the degree of seriousness of the problems encountered and the level of awareness of sustainable business practices were measured using means, Pearson's *r*, and ANOVA for correlation.

The findings indicated that students' overall awareness is high, with environmental considerations rated highest, followed by economic and social dimensions. However, moderate educational exposure and engagement suggest a gap between theoretical understanding and practical application. Statistical analysis showed significant relationships between degree program and year level with both awareness and perceived barriers, whereas age and sex showed no significant influence, highlighting the importance of structured academic exposure over personal demographics.

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Introduction

Sustainability in business entails a triple-bottom-line strategy that aligns economic, environmental, and social responsibilities. Sustainable business practices involve conscious decisions and behaviors in daily operations, production processes, and interactions with society that consider people, nonhuman animals, and the environment (Shopify, 2023). These practices integrate environmental, social, and economic dimensions to support the long-term health and stability of both human and ecological systems (Uzorka, 2024). Sustainable lifestyles further reinforce these principles by reducing paper use, increasing reliance on information technology, favoring environmentally responsible products, and recognizing social diversity (Lubowiecki-Vikuk et al., 2021).

Businesses seeking to adopt sustainable practices may implement various strategies that balance present stakeholder needs while protecting future resources (Stobierski, 2021; Long, 2020). As awareness of sustainability grows, companies increasingly integrate sustainable practices to fulfill social responsibility, minimize environmental impact, and create long-

term value for stakeholders by reducing waste, pollution, and resource consumption (FutureLearn, 2023). Historically, however, sustainability was often viewed as separate from core business operations (Stobierski, 2021).

Both business and non-business organizations now recognize the importance of sustainability in a globalized environment characterized by heightened environmental awareness (Moll & Yigitbasioglu, 2019). Accountants play a key role in promoting sustainability through financial reporting, strategic planning, and risk management (Gray, 2014). Despite this, research indicates that accounting students often lack sufficient awareness and understanding of sustainable business practices, which may hinder their professional application (Kuasirikun & Sherer). While sustainability is essential to organizational success and reputation, teaching students to apply sustainability principles in real-world contexts remains challenging (Sally Parry & Ellen Metzger, 2023).

In higher education, sustainability encompasses both academic instruction and everyday student behaviors (Ebaid, 2021). With the integration of environmental, social, and governance (ESG) considerations into accounting practice, students must be prepared to adopt sustainable lifestyles and professional values (Yüksel, 2020). Campus sustainability reflects an institution's ability to generate and apply sustainable ideas through research, teaching, and practice (Msengi, 2019). Experiential learning opportunities—such as internships, community engagement, and sustainability-related projects—enhance students' understanding and commitment (Uzarka, 2024).

Sustainability initiatives help organizations address social and environmental challenges and can contribute to long-term profitability despite initial costs (Chladek, 2019). Educational institutions are encouraged to integrate sustainability into their curricula to increase students' awareness and knowledge (Msengi, 2019). By developing sustainable habits, students can contribute to environmental preservation, social responsibility, and a more sustainable future (Education Adda, 2024).

Sustainability awareness among students must be further strengthened by incorporating sociological perspectives into business education (Chiang & Chen, 2022). Several studies reveal that students have a limited understanding of how sustainability is embedded in business decision-making (Lopez & Reyes, 2020). Prior research has examined students' awareness of sustainability issues and the effects of curriculum integration, demographic factors, and education on sustainability literacy (Smith & Jones, 2020; Garcia & Patel, 2019; Kim & Park, 2017). However, many studies focus primarily on awareness levels and neglect the specific barriers and interactions that influence students' understanding and application of sustainable practices (Martinez & Silva, 2021).

Furthermore, few institution-specific studies have been conducted in a private institution setting, particularly regarding the experiences of accounting students across provincial locations. To address these gaps in research, the following study sought to understand the interfaces between student profile factors and sustainability challenges, as well as students' levels of sustainability consciousness, specifically among accounting students at Divine Word College of Laoag, in the hope of developing sustainability consciousness more broadly within the accounting field. This study is divided into five sections: background and objectives, theoretical background, methodology, findings and analysis, and conclusions.

Literature review

Sustainable business practices

To enhance students' sustainable awareness, it is necessary to incorporate the three aspects of sustainability—environment, social issues, and economy—into the curriculum.

Economic. This section highlights the importance of profitability to the economic dimension of sustainability, which considers long-term social and environmental consequences. The literature highlights the need for innovative business models with built-in sustainability practices, showing that firms that adopt sustainable practices improve competitiveness and profitability (Bocken et al., 2018). The development of sustainable finance is changing business financial practices, with an increase in demand for Environmental, Social, and Governance (ESG) financing, such as green bonds and sustainable funds (Global Sustainable Investment Review, 2020). Research shows that by improving the environment and society, businesses reap lower capital costs and long-term benefits to their profitability (Friede et al., 2015). This is possible through the shift to

creating shareholder rather than merely stakeholder value, coupled with the global growth in the application of the integrated reporting framework (Edmans, 2020).

Social. The element of social sustainability emphasizes aspects like ethics, diversity, employee well-being, and societal management. In fact, scientific evidence suggests that managing diversity improves innovation capabilities, employee satisfaction, and company performance (Hunt et al., 2017). Engaging with stakeholders boosts their trust and enhances social sustainability (Freeman et al., 2020). Importantly, workplace wellness management enhances employee contributions and reduces turnover (Krekel et al., 2019). Corporate Social Responsibility (CSR) remains an issue for businesses. Companies that prioritize societal management, such as addressing societal challenges related to human rights or societal development, can count on high brand loyalty (Porter & Kramer, 2011).

Environmental. With greater environmental sustainability encouraged by regulatory imperatives and heightened consumer awareness, circular economic models that promote reuse and recycling can minimize environmental waste (Geissdoerfer et al., 2018). Life cycle assessment is widely regarded as an invaluable methodology for assessing environmental sustainability (Elif et al., 2019). Integrating sustainability into supply chain management can minimize environmental impact (Kumar et al., 2024). Carbon neutrality forms an integral goal for most firms.

Awareness of students to sustainable business practices

Students' demographic characteristics influence their awareness and perceptions of sustainable business practices. Previous studies suggest that age affects sustainability awareness, as students' exposure varies depending on their educational and social development (Hamilton & Rane, 2022). Research also indicates that younger generations tend to show stronger environmental concern, partly due to increased exposure through education (Shapiro, 2010).

Gender differences in environmental attitudes have also been observed, with women generally exhibiting higher levels of environmental concern than men (Zelezny et al., 2000). This suggests the need for gender-sensitive approaches in promoting sustainability awareness among accounting students.

Academic factors further shape students' views on sustainability. An accounting student's perspective may be influenced by the profession's focus on accountability and resource management (Garriga & Melé, 2004). Integrating sustainability into professional training can enhance students' awareness and readiness to apply sustainable practices in their future careers.

Year level also affects awareness, as higher-level students are typically exposed to more advanced topics on sustainability and corporate social responsibility (CSR). Studies show that senior students tend to demonstrate greater awareness due to curriculum progression and practical exposure (Mochizuki & Fadeeva, 2010).

The role of universities in sustainability awareness

It is largely universities' responsibility to work towards achieving the Sustainable Development Goals (SDGs) by leveraging their impact through strategic partnerships and thought leadership to champion sustainability. An emerging and promising strategy is the 'living lab' approach, in which students tackle real sustainability issues in collaboration with local businesses and community groups (Purcell, Henriksen, & Spengler, 2019). This type of learning experience not only improves students' understanding of sustainable development but also helps them develop leadership qualities and a proactive approach to addressing sustainability issues. Implementing such approaches will help DWCL foster stronger appreciation and involvement among accounting students in sustainable business solutions.

Integrating sustainability into the curriculum. Integrating sustainability into the accounting curriculum is essential to equip students with the skills needed for Industry 4.0. Mian et al. (2020) emphasize the need for universities to adapt their programs to reflect modern business practices, which increasingly prioritize sustainability. Strategies such as offering workshops on sustainable business models and incorporating technology into sustainability education would significantly benefit accounting students at DWCL. Additionally, fostering partnerships with industries that prioritize sustainability can provide students with insights into real-world applications of sustainable practices, thereby enhancing their awareness and

preparedness for future careers.

Furthermore, Owen (2013) highlights the importance of incorporating integrated reporting (IR) and sustainability principles into accounting education. By including modules on IR and engaging students with case studies and practical assignments, DWCL can ensure that students are well-versed in contemporary sustainability initiatives. This strategic focus on sustainability principles in accounting education can deepen students' understanding of their future roles in promoting sustainable business practices.

Engaging students through active initiatives. Active student engagement in sustainability initiatives is crucial for increasing awareness. Trivellas, Malindretos, and Reklitis (2020) propose conducting surveys to assess students' current knowledge and attitudes towards sustainability, which can inform targeted educational programs and awareness campaigns. Additionally, integrating sustainability topics into existing courses and promoting student involvement in sustainability projects can significantly enhance their understanding and commitment to sustainable practices.

Moreover, guest lectures from industry leaders who have successfully implemented sustainable practices can provide students with real-world insights and inspire them to adopt similar practices. Li et al. (2023) advocate incorporating case studies of companies with effective sustainability strategies to enable students to analyze and develop their sustainable business models. This exposure to practical applications of sustainability in business can significantly enhance students' awareness and understanding.

Problems with awareness of sustainability

The significance of sustainable business practices (SBPs) in contemporary corporate and academic settings cannot be overemphasized, particularly given global issues such as climate change and resource scarcity that require more responsible, ethical business practices. Yet, numerous studies in various contexts indicate recurrent challenges that constrain the growth of awareness and practice of SBPs, especially among students and professionals in the accounting industry.

Ebaid (2022) found that although most students in Saudi universities had been exposed to sustainable development through the media, their actual understanding of the concept remained low. This was primarily due to the marginal incorporation of sustainability issues into the accounting curriculum. Students were dissatisfied with how sustainable development was treated in their courses, despite being positive about its inclusion. Ebaid added that including sustainability in corresponding accounting topics, rather than treating it as an independent topic, was considered the most fitting strategy. This scenario reflects the potential status of accounting education at schools like the Divine Word College of Laoag, where the absence of organized, curriculum-based sustainability learning may also lead to students' superficial knowledge of SBPs.

In another context, Williams, B. R., & O'Donovan, G. (2015) investigated the contribution of accounting professionals to guiding small and medium enterprises (SMEs) in adopting SBPs. They found a wide gap between expectations: accountants were seen as the ideal consultants for sustainable business advice, but in fact played little role. This disconnection suggests a potential limitation in accounting education's ability to equip future professionals with the necessary competencies and confidence in sustainability practices. For Divine Word College of Laoag students, this might mean limited preparedness to assume sustainability-oriented roles in their future careers, due to inadequate training and implementation during their learning experience.

Adding to the discussion, Pratama, Afiah, Ismail, and Muhammad (2024) found that university students had limited knowledge of the Sustainable Development Goals (SDGs), attributing this to the absence of sustainability-oriented programs and activities. While students rated the sustainability governance of their respective universities as moderately good, they had not yet internalized or actively engaged in sustainable practices. The researchers also noted a connection between higher SDG awareness and more sustainable behavior, suggesting that greater emphasis in education on the goals might lead to more responsible attitudes. In Divine Word College of Laoag, the seeming absence of immediate sustainability-related programs or the participation of students could also restrict awareness and retard the use of sustainable practices.

Shashikant (2023), in a study on green accounting in companies in Pune District, noted that although awareness of sustainable accounting was quite high, its practical implementation was hindered by cost factors and resource constraints. The authors

suggested improving communication and introducing sustainability audits and policies. Transferring this to the academic setting, accounting students might know sustainable business practices in theory but lack the institutional support, tools, and practicum experience to apply them effectively. This might be particularly the case with institutions such as Divine Word College of Laoag, where resource constraints and limited interdepartmental coordination are likely to pose major obstacles.

Profile and level of awareness on sustainable business practices

Identifying the variables that affect students' knowledge and actions towards sustainable business practices is crucial for fostering sustainability in universities. This overview presents the results of current research, focusing on both educational and demographic factors that affect sustainability awareness and action.

Jay (2024) concluded that educational variables, such as year level and course enrollment, have no significant effect on students' sustainability behavior. His work shows that, no matter the student's school year or participation in certain sustainability-themed courses, their sustainable behavior is not significantly affected. This implies that simply advancing through academic divisions or taking related classes may not be enough to influence students' actual sustainability behaviors. Rather, more holistic, experiential-based sustainability programs may be needed to bring about behavioral change.

Conversely, Leal et al. (2024) noted several notable demographic variations in sustainability awareness and behavior. Gender variation was especially salient. Female students performed better on all aspects—sustainability knowledge, attitudes toward sustainability, and sustainable behavior—than male students. This is consistent with broader research that tends to associate women with greater environmental concern and action.

Age is also an important factor. Roets et al. (2024) found that younger students scored lower across all dimensions of sustainability, suggesting that maturity and longer exposure to sustainability ideas over time could positively affect students' behavior and knowledge. In addition, differences by level of study were found. Postgraduate and doctoral students showed higher levels of sustainability knowledge, more positive attitudes, particularly towards economic sustainability, and more active behavior in the environmental and economic areas. Yet these disparities were not universal across all the variables, and although education level might be a contributing factor towards awareness of sustainability, participation, exposure, and emphasis within institutions also play a role.

Applicable in the case of Divine Word College of Laoag (DWCL), these observations are especially so. As an SVD Catholic school with an Arnoldus mission, DWCL can gain much from understanding which groups of its students may need targeted sustainability education. By synergizing its educational plans with the demographic and academic trends revealed in recent studies, DWCL can better develop graduates who are environmentally conscious and ethically responsive.

In conclusion, academic structure cannot necessarily guarantee higher sustainability behavior, but demographic variables such as gender, age, and level of education do exhibit significant correlations with sustainability awareness. These findings can be used by institutions such as DWCL to better tailor their programs and interventions to promote greater sustainable practice among their student population.

Level of awareness and problems encountered in sustainable business practices

The growing focus on sustainability in business operations requires accounting students to be well-informed about sustainable practices. The correlation between awareness levels of sustainable business practices among accounting students and the issues they face in understanding and applying these practices. Determining these challenges is significant for formulating effective measures to improve sustainability awareness and training.

Sustainability awareness is important for accounting students because it equips them to make decisions that consider the environmental, social, and economic effects. The literature shows that increased awareness is associated with greater adoption of sustainability in professional practice (Higgins et al., 2019). Several issues, however, can affect students' awareness and comprehension of sustainable practices. Problems faced by students: Some major issues have been identified that affect the extent of accounting students' awareness of sustainable business practices, such as the lack of curriculum integration. Most accounting schools fail to fully integrate sustainability issues into their curricula.

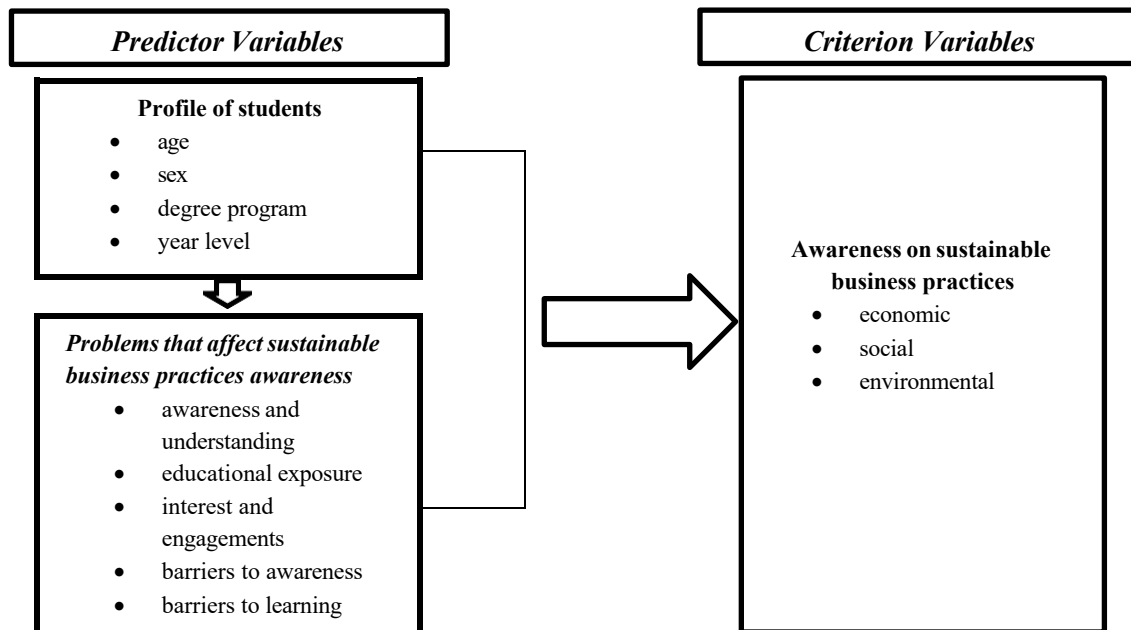
This lack can leave students without essential information about sustainable practices, making it hard for them to understand their significance (Deutzkens et al., 2022). Without exposure to sustainability concepts, students can find it challenging to connect theoretical learning with real-world applications.

Limited hands-on experience; students frequently report a lack of access to actual applications of sustainability practices. Hands-on experience is essential for affirming theoretical learning and developing awareness. If students lack the opportunity to participate in internships or sustainability-related projects, their knowledge is superficial (Garcia et al., 2023). Some students also face a shortage of teaching and learning resources, including textbooks, case studies, and online resources, in the area of sustainable business practices. Moreover, limited teaching faculty knowledge and expertise in sustainability can hinder the quality of teaching and mentorship (Shah et al., 2022). Such a lack of support can hinder the generation of an integrated understanding of sustainability. Cognitive dissonance can occur among students when their values regarding sustainability conflict with the conventional business strategies they encounter in accounting. This cognitive dissonance can cause confusion and disengagement from sustainability (Stoll-Kleemann et al., 2022).

When learners feel a gap between their values and the curriculum, their learning motivation to study sustainable practices could lessen. Most accounting students remain unaware of the regulatory frameworks and ethical standards that guide sustainability. Such unawareness may make it difficult to understand the effects of sustainability on accounting practices and reporting (None Sri Sumaryati et al., 2024). Without information about these standards, students will be unable to implement sustainable practices in their professional lives. To increase accounting students' awareness of sustainable business practices, several strategies can be used, such as incorporating sustainability into the accounting program. This may involve specific sustainability courses in accounting, as well as integrating sustainability topics into existing courses (Diyah, 2022).

A balanced curriculum can help close the knowledge gap and deepen conceptual understanding of sustainable practice. Equipping students with practical experience through internships, service-learning activities, and partnerships with sustainable institutions can greatly increase their awareness. The experiences enable students to apply theoretical concepts in practical settings, thereby reinforcing their understanding of sustainability (Davis & Lee, 2022). The Institutions need to invest in learning and make resources that focus on sustainable business practices available to them. These resources include textbooks, online classes, and case studies highlighting successful sustainability programs in accountancy (Higgins et al., 2019).

Conceptual framework



Source: (Núñez et al., 2024), (Benzehaf et al., 2025).

Figure 1. This conceptual framework illustrates the relationship between students' profiles and the problems they encounter regarding their level of awareness of sustainable business practices. The predictor variables include students' profiles (age, sex, and degree program) and challenges such as limited awareness and understanding, limited educational exposure, and barriers to awareness and learning. The criterion variable is the level of awareness of sustainable business practices, measured across economic, social, and environmental dimensions.

Statement of the problem

This study investigated the level of awareness of sustainable business practices among accounting students at Divine Word College of Laoag, Laoag City, Philippines.

Specifically solved answer to the following:

1. What is the profile of the students in terms of:
 - 1.1 age;
 - 1.2 sex;
 - 1.3 degree program; and
 - 1.4 year level?
2. What are the problems that affect the awareness of sustainable business practices among accounting students in terms of?
 - 2.1 awareness and understanding;
 - 2.2 educational exposure;
 - 2.3 interest and engagement;
 - 2.4 barriers to awareness; and
 - 2.5 barriers to learning?
3. What is the level of awareness on the sustainable business practices among accounting students along;
 - 3.1 economic;
 - 3.2 social, and
 - 3.3 Environmental?
4. Is there a significant relationship between the profile of the student and the degree of seriousness of the problems encountered relating to sustainable business practices?
5. Is there a significant relationship between the profile and the awareness of sustainable business practices among accounting students?
6. Is there a significant relationship between the degree of seriousness and the awareness of sustainable business practices among accounting students?

Hypothesis

- H_{a1}** There is a significant relationship between the student's profile and the severity of problems encountered regarding sustainable business practices.
- H_{a2}** There is a significant relationship between the profile and the awareness of sustainable business practices among accounting students.
- H_{a3}** There is a significant relationship between the degree of seriousness and the awareness of sustainable business practices among accounting students.

Scope and delimitation of the study

This study aimed to determine the level of awareness in the students at Divine Word College of Laoag, specifically the BS

Research methodology

Research design

This study used a quantitative, descriptive-correlational design to assess accounting students' awareness of sustainable business practices by year level, degree program, and sustainability exposure.

Locale of the study

The study was conducted at Divine Word College of Laoag, Laoag City, Ilocos Norte.

Population

The population consisted of 2nd- to 4th-year accounting students enrolled in the 1st semester of S.Y. 2025-2026 at Divine Word College of Laoag, Ilocos Norte. A total of 161 students served as the respondents of the study.

Data gathering procedures

With the dean's permission, questionnaires on sustainability awareness were personally distributed and collected from accounting students.

Data gathering instruments

An adapted survey questionnaire assessed students' profiles, challenges, and awareness of sustainable business practices.

Ethical considerations

The study obtained informed consent, maintained confidentiality, used data appropriately, and administered fair, age-appropriate questionnaires.

Statistical treatment of data

This study used descriptive and correlational statistics. Frequencies and percentages described students' profiles, weighted means measured awareness levels, and correlational analysis examined relationships among the dimensions.

For the Problems in Awareness of Sustainable Business Practices Among accounting students.

<i>Scale</i>	<i>Range of Mean Value</i>	<i>Descriptor</i>	<i>Descriptive Interpretation</i>
5	4.21 – 5.00	Strongly Agree	Very Serious
4	3.41 – 4.20	Agree	Serious
3	2.61 – 3.40	Somewhat Agree	Moderate Serious
2	1.81 – 2.60	Strongly Disagree	Slightly Serious
1	1.00 – 1.80	Disagree	Not a Problem

For the level of awareness of sustainable business practices among accounting students.

<i>Scale</i>	<i>Range of Mean Value</i>	<i>Descriptor</i>	<i>Descriptive Interpretation</i>
5	4.21 – 5.00	Strongly Agree	Very Aware
4	3.41 – 4.20	Agree	Aware
3	2.61 – 3.40	Somewhat Agree	Moderately Aware
2	1.81 – 2.60	Strongly Disagree	Slightly Aware
1	1.00 – 1.80	Disagree	Not Aware

Pearson's r and ANOVA were used to determine the correlation between students' level of awareness of sustainable business practices and the level of sustainable business practice problems.

Data presentation and analysis

Problem 1: What is the profile of the students in terms of:

- 1.1 Age;
- 1.2 Sex;
- 1.3 Degree program; and
- 1.4 Year level?

Table 1: Profile of the Respondents n=161

Variables	Frequency	Percentage
Age		
18 years old	5	3.11%
19 years old	43	26.71%
20 years old	64	39.75%
21 years old	48	29.81%
22 years old	1	0.62%
Sex		
Male	33	20.50%
Female	128	79.50%
Degree Program		
BS Accountancy	65	40.37%
BS Management Accounting	96	59.63%
Year level		
2 nd year	50	31.06%
3 rd year	57	35.40%
4 th year	54	33.54%

Table 1 shows that most respondents were within the typical college age range of 19–21 years, with 20-year-olds comprising the largest group. The sample was predominantly female, reflecting a strong female presence in accounting-related programs. More respondents were enrolled in BS Management Accounting than in BS Accountancy, indicating greater representation in the former. Students were fairly evenly distributed across the 2nd-, 3rd-, and 4th-year levels. Overall, the diverse demographic profile provides a balanced basis for examining students' awareness and engagement in sustainable business practices.

Problem 2: What is the degree of seriousness of the problems encountered in the awareness of sustainable business practices among accounting students in terms of:

- 2.1 Awareness and understanding;
- 2.2 Educational exposure;
- 2.3 Interest and engagement;
- 2.4 Barriers to awareness; and
- 2.5 Barriers to learning?

Table 2: Degree of seriousness of the problems encountered in the awareness on sustainable business practices among accounting students. n=161

Indicators	Mean	Descriptive Interpretation
Awareness and understanding		
1. I do not have a clear understanding of what "sustainable business practices" means.	2.35	SS
2. I cannot identify real-life examples of businesses that follow sustainable practices.	2.22	SS
3. Sustainability is not discussed in classes.	2.01	SS
4. I find sustainability concepts difficult to understand or apply in a real business situation.	2.01	SS
Composite Mean	2.20	SS

Educational exposure		
1. My school/college curriculum does not include lessons on sustainable business practices.	2.05	SS
2. I have not attended events (<i>seminars, workshops, webinars</i>) related to business sustainability.	2.28	SS
3. Teachers/lecturers do not actively encourage discussions about sustainability.	1.94	SS
Composite Mean	2.09	SS
Interest and engagement		
1. I am personally not interested in learning more about sustainable business practices.	1.91	SS
1. I do not feel that sustainability is only important for science or environmental students, but also for business practices.	2.06	SS
1. I do not participate in sustainability-focused activities if they are offered at my institution.	2.02	SS
Composite Mean	2.00	SS
Barriers to awareness		
2. I have not received enough information or guidance about sustainable practices.	2.25	SS
3. My school/university does not provide enough real-life case studies or practical examples of sustainability.	2.19	SS
4. I believe there is a lack of experts or guest speakers on sustainability in our education system.	2.23	SS
Composite Mean	2.22	SS
Barriers to learning		
1. Not enough content in the curriculum.	2.37	SS
2. Lack of interest among students.	2.69	MS
3. A few real-life examples.	2.68	MS
4. Lack of qualified teachers.	2.33	SS
5. Not seen as important in business.	2.34	SS
Composite Mean	2.48	SS
Overall Mean	2.16	SS

Source: Researcher's self-made questionnaire (2025)

Legend: 4.21-5.00 Very serious (VS), 3.41-4.20 Serious (S), 2.61-3.40 Moderate Serious (MS), 1.81-2.60 Slightly serious (SS), 1.00-1.80 Not a problem (NP)

Table 2 shows that accounting students view problems in awareness of sustainable business practices as slightly serious (overall mean = 2.16). The highest mean was for ‘Barriers to Learning’ (2.48; Parry & Metzger, 2023), while the lowest was for ‘Interest and Engagement’ (2.00; Núñez, 2024). These results indicate that students have a developing but positive awareness of sustainability. Although exposure to and understanding of sustainability remain moderate, there is growing recognition of its importance in business education. This supports UNESCO (2020) and Sidiropoulos (2022), who noted that integrating sustainability into higher education fosters positive attitudes and behavioral changes. Overall, the findings highlight the value of continuing to integrate sustainability principles and experiential learning to strengthen students’ competence and commitment.

Awareness and understanding. Problems related to accounting students' awareness and understanding of sustainable business practices were rated as slightly serious (composite mean = 2.20), indicating a limited yet existing level of awareness. While students show basic familiarity with sustainability concepts, their understanding remains incomplete. This is supported by the highest-rated indicator, “I do not have a clear understanding of what sustainable business practices are” (mean = 2.35, slightly serious). In contrast, the lowest-rated indicators— “Sustainability is not discussed in my classes” and “I find sustainability concepts difficult to understand or apply in real business situations” (both mean = 2.01, slightly serious)— suggest that sustainability is discussed in class, though students still struggle to apply it in real business situations. These findings align with Error Net (2025), which reported moderate sustainability awareness among business students, and with Suminar, Utami, and Douglas et al. (2024), who noted that increased integration of sustainability in business education supports students’ developing knowledge.

Educational exposure. The accounting students rated problems related to educational exposure to sustainability as slightly serious (composite mean = 2.09), indicating that sustainability education is present but limited. While sustainability topics are integrated into the curriculum, the extent of exposure remains minimal. The highest-rated indicator, “I have not attended events (seminars, workshops, webinars) related to business sustainability” (mean = 2.28, slightly serious), points to limited participation in co-curricular activities. In contrast, the lowest-rated indicator, “Teachers/lecturers do not actively encourage discussions about sustainability” (mean = 1.94, slightly serious), suggests that instructors still make efforts to address sustainability in class. These findings are consistent with those of Douglas et al. (2024), who noted that sustainability education in accounting programs is still developing but is gradually being adopted.

Interest and engagement. Problems related to interest and engagement were rated as slightly serious (composite mean = 2.00), indicating that accounting students generally show interest and willingness to learn more about sustainable business practices. Students recognize the relevance of sustainability to business and accounting, which supports their openness to participation in sustainability-related activities. This finding aligns with Douglas et al. (2024), who noted that students’ willingness to engage in sustainability increases when its relevance to their field is understood. The highest mean was recorded for “I do not feel that sustainability is only important for science or environment students, not business practice” (mean = 2.06, slightly serious), while the lowest mean was for “I am personally not interested in learning more about sustainable business practices” (mean = 1.91, slightly serious), indicating general interest and positive engagement.

Barriers to awareness. Accounting students rated problems and barriers related to awareness as slightly serious (composite mean = 2.22), with the lack of awareness resources perceived as the most serious concern. Although sustainability is discussed in class and supported by some learning materials, students feel that available information is still insufficient to deepen their understanding of sustainable business practices. The highest-rated indicator, “I have not received enough information or guidance about sustainable practices” (mean = 2.25, slightly serious), points to gaps in institutional support, while the lowest-rated indicator, “My school/university does not provide enough real-life case studies or practical examples of sustainability” (mean = 2.19, slightly serious), suggests that practical examples are lacking but less critical than overall guidance. These findings align with Griffin, Barona, and Gutiérrez (2022), who emphasized the role of institutional initiatives in strengthening students’ sustainability awareness.

Barriers to learning. Accounting students rated problems and barriers to learning as somewhat serious (composite mean = 2.48), indicating that despite the presence of sustainability content and capable instructors, there is a need for more real-life examples and experiential learning. This supports Douglas et al. (2024), who highlighted the importance of case studies, hands-on activities, and field exposure in strengthening students’ application of sustainability principles. The highest-rated indicator was “lack of interest among students” (mean = 2.69, moderately serious), pointing to motivation as a key challenge, while the lowest-rated indicator, “lack of qualified teachers” (mean = 2.33, slightly serious), suggests that instructors are generally seen as competent.

Problem 3: What is the level of awareness on the sustainable business practices among accounting students along:

1.1 Economic;

1.2 Social, and

1.3 Environment?

Table 3: Level of awareness on the sustainable business practices among accounting students. n=161

Indicators	Mean	Descriptive Interpretation
Economic		
1. I am aware that practices, accountability, and transparency are fundamental to sustainable business. They enhance trust, reduce financial risks, and encourage responsible behavior.	4.19	A
2. I understand that cutting waste and improving efficiency not only reduces operational costs but also increases profitability and enhances long-term financial stability.	4.04	A

3. I understand that supporting transparency and accountability is essential for sustainable business.	4.18	A
4. I am knowledgeable about sustainable practices, such as efficiency or waste reduction, which can achieve both efficiencies and cost savings.	4.02	A
5. I am aware that clients' demands and Supply chain policies can influence corporate sustainability behavior.	3.98	A
6. I understand that companies that effectively implement cost leadership and differentiation strategies can enhance their economic performance and secure a competitive edge in their industries.	4.05	A
7. I understand that sustainability incentives like waste reduction contribute to financial performance and long-term stability.	3.98	A
8. I am aware that transparent financial reporting helps businesses attract investors, comply with regulations, and ensure long-term stability.	4.11	A
9. I understand that implementing sustainability initiatives drives cost efficiency and bolsters economic resilience.	4.06	A
10. I am knowledgeable about utilizing circular economy principles to maximize resource use.	3.93	A
Composite Mean	4.05	A
Social		
1. I am aware that stakeholder participation and ethical standards play important roles in sustainable business operations.	4.03	A
2. I understand that ethical sourcing and Responsible supply chain practices have been shown to improve labor conditions, safeguard human rights, and enhance corporate social responsibility.	4.00	A
3. I know that using sustainable resources can improve workplace safety and community well-being.	4.07	A
4. I understand that embracing diversity can improve adaptability and social Responsibility in an organization.	4.03	A
5. I am aware that honest communication about social initiatives is crucial to avoid greenwashing and build credibility among consumers and stakeholders.	4.10	A
6. I understand that stakeholder theory advocates for considering the needs and expectations of all stakeholders, including employees, customers, suppliers, and local communities, in their strategic decisions.	3.95	A
7. I understand how aligning business success with social progress can drive innovation.	4.02	A
8. I am knowledgeable about the broader responsibilities of business beyond economic gains.	3.96	A
9. I am aware that a firm's success relies on addressing the needs and interests of all parties affected by its operation.	4.02	A
10. I understand that embedding ethical considerations in corporate culture fosters better accountability and long-term trust among stakeholders.	4.08	A
Composite Mean	4.03	A
Environment		
1. I know that better resource use and energy efficiency reduce waste and positively impact a business.	4.15	A
2. I am aware that conserving resources and using renewable energies are essential for sustainable operations.	4.19	A
3. I understand that green procurement reduces carbon footprints and promote eco-friendly products.	4.17	A
4. I am knowledgeable about strategies like lean production and closed-loop systems, which can lead to cost savings and enhance sustainability.	3.97	A
5. I am aware that leveraging green technologies and eco-efficient processes allow startups to differentiate themselves in competitive markets while reducing their environmental footprints.	3.97	A

6. I understand that sustainable entrepreneurship involves managing risk such as regulatory changes or market shifts by adopting innovative business models that transform potential threats into strategies advantages.	4.05	A
7. I am aware that integrating community needs into business strategy creates mutual value.	4.03	A
8. I am knowledgeable about designing products and processes that reuse resources, minimize waste and extend product life cycles; this not only environmental impact but also creates new revenue streams.	4.04	A
9. I know that clean technologies and Pollution prevention helps maintain competitiveness and environmental responsibility.	4.07	A
10. I understand that environmentally sustainable practices, such as reducing waste and using recyclable materials, can drive both cost savings and business innovation. By investing in sustainable packaging, companies not only comply with regulations but also gain a competitive edge through improved brand reputation and operational efficiency.	4.17	A
Composite Mean	4.08	A
Overall Mean	4.05	A

Source : Gray et al. (2014). (Making Sustainability Work, 2017), Abu Afifa et al. (2024), Maffei et al. (2021), Hejazi et al., (2023), Competitive Strategy (2019), Lacy and Rotavist (2015), Kalus & Fichter (2020), Carter and Rogers (2008), Elkington (1998), Carroll (2016), Porter and Kramer (2011), M,(2016), Donaldson and Preston (1995), Cabana & Kaptein Walker & Brammer (2009), Majid et al., (2023), Bertagnolli et al., (2011), Cohen and Winn (2007), York and Venkataraman (2010), Almada & Borges (2018), Porter & Linde (1995).

Table 3 shows that accounting students are **aware** of sustainable business practices (overall mean = 4.05). The highest means were recorded for ‘Economic’ (4.19), ‘Social’ (4.10), and ‘Environment’ (4.19), while the lowest means were 3.93 for ‘Economic’, 3.95 for ‘Social’, and 3.97 for ‘Environment’. This aligns with Abowardah (2024), who found that higher education students generally show greater awareness of environmental sustainability than economic or social dimensions. Despite educational challenges, students demonstrate strong understanding across all sustainability domains, providing a solid foundation for advancing sustainability education and promoting responsible business practices (UNESCO, 2020; Wiek et al., 2011).

Economic. Accounting students demonstrated a high level of awareness and understanding of sustainable business practices (composite mean = 4.05), recognizing the importance of accountability, transparency, waste reduction, operational efficiency, and aligning cost leadership with sustainability. This indicates an understanding that sustainability supports financial health and long-term stability, consistent with Porter and Kramer (2011) and Dyllick and Muff (2016). Similarly, Gray et al. (2014) emphasized that transparency, accountability, and efficiency help reduce financial risks and enhance profitability. The highest-rated indicator was “I am aware that practicing accountability and transparency is fundamental to sustainable business as they enhance trust, reduce financial risks, and encourage responsible behavior” (mean = 4.19, Aware), while the lowest-rated indicator was “I am knowledgeable about utilizing circular economy principles to maximize resource use” (mean = 3.93, Aware), suggesting that circular economy concepts may need further instructional emphasis.

Social. Accounting students demonstrated an **aware** level of awareness and understanding of social sustainability (composite mean = 4.03), recognizing the importance of ethical standards, stakeholder participation, responsible sourcing, labor welfare, diversity, and transparent communication. This supports Elkington’s (1998) *Triple Bottom Line* framework and Carroll’s (2016) concept of corporate social responsibility, both of which emphasize the social dimension of sustainability. Camilleri (2017) likewise highlighted the importance of embedding ethics in organizational culture to strengthen accountability and trust. The highest-rated indicator was “I am aware that honest communication about social initiatives is critical to avoid greenwashing and build credibility among consumers and stakeholders” (mean = 4.10, Aware), while the lowest-rated indicator was “I understand Stakeholder Theory...” (mean = 3.95, Aware), suggesting that theoretical understanding may require further reinforcement despite overall strong awareness.

Environmental. Accounting students demonstrated a high level of understanding of environmental sustainability (composite mean = 4.19), recognizing the importance of reducing environmental impact, conserving resources, and promoting sustainable practices. This aligns with the findings of Gray et al. (2014) and Porter & Kramer (2011), who emphasized the importance of environmental sustainability in business operations. The highest-rated indicator was “I am aware that reducing environmental impact is essential for sustainable business” (mean = 4.19, Aware), while the lowest-rated indicator was “I understand the importance of environmental sustainability” (mean = 3.97, Aware), suggesting that theoretical understanding may require further reinforcement despite overall strong awareness.

mean = 4.05), with strong knowledge of energy efficiency, resource conservation, green procurement, environmental risk management, and eco-efficient business models. This aligns with Hart and Dowell (2011) and Lozano (2015), who emphasize that environmental stewardship mitigates risks and drives innovation, while Schaltegger and Wagner (2011) and Porter and Van Der Linde (1995) highlight resource efficiency and clean technologies. Venkataraman and York (2010) note that sustainable entrepreneurship turns environmental risks into opportunities. The highest-rated indicator was “I am aware that conserving resources and using renewable energies are essential for sustainable operations” (mean = 4.19, Aware), while the lowest-rated indicators—“I am knowledgeable about strategies like lean production and closed-loop systems” and “I am aware that leveraging green technologies and eco-efficient processes allows startups to differentiate themselves” (both mean = 3.97, Aware)—suggest that students are less familiar with advanced environmental strategies. Overall, students have a strong foundation in environmental sustainability, though further exposure to technical green practices could further enhance their competence.

Table 4. Relationship between the profile of the student and the degree of seriousness of the problem encountered (n=161)

Profile of the respondents		Problems Encountered				
		Awareness and understanding	Educational exposure	Interest and engagement	Barriers to awareness	Barriers to learning
Age	r	.108	.138	.092	.152	.078
	Sig.(2-tailed)	.172	.081	.244	.055	.325
Sex	F	2.142	1.148	4.939*	7.571**	3.729
	Sig.(2-tailed)	.145	.286	0.28	.007	.055
Degree of program	F	9.505**	9.873**	8.494**	7.693**	1.948
	Sig.(2-tailed)	.002	.002	.004	.006	.165
Year Level	F	1.432	2.219	2.767	3.114*	2.779
	Sig.(2-tailed)	.242	.112	.066	.047	0.65

****Correlation is significant at the .01 level.**

***Correlation is significant at the .05 level.**

Source: (Benzehaf et al., 2025), (Escatron et al., 2023)

The relationship between students' profiles and the severity of problems encountered in awareness of sustainable business practices was analyzed using Pearson's r and ANOVA.

Table 4 presents the results of the correlation analysis examining the relationship between the students' profiles, including age, sex, degree program, and year level, and the degree of challenges they encounter in relation to their awareness of sustainable business practices. The challenges are measured across five dimensions: awareness and understanding, educational exposure, interest and engagement, barriers to awareness, and barriers to learning.

Relationship between age and the seriousness of the challenges encountered in sustainable business practices

The Pearson r correlation results indicate that students' age has no significant relationship with the seriousness of challenges in their awareness of sustainable business practices. Specifically, no significant correlations were found with awareness and understanding ($r = .108$, $p = .172$), educational exposure ($r = .138$, $p = .172$), interest and engagement ($r = .092$, $p = .172$), barriers to awareness ($r = .152$, $p = .172$), or barriers to learning ($r = .078$, $p = .172$). This suggests that both younger and older students face similar challenges, and age does not meaningfully influence their exposure, interest, or obstacles in learning about sustainability. The findings highlight that factors such as institutional support, curriculum design, and access to sustainability-related activities may be more important, consistent with Leiva et al. (2022), who reported that age is not a reliable predictor of sustainability knowledge.

Relationship between sex and the seriousness of the challenges encountered in sustainable business practices

The results indicate that sex significantly influences certain challenges in sustainable business practices, particularly in motivation, participation, and obstacles to awareness. Interest and Engagement showed a significant difference ($F = 4.939$, $p = .028$), with female students generally more active in sustainability discussions, campaigns, and related coursework. Barriers to Awareness also differed by sex ($F = 7.571$, $p = .007$), suggesting variations in confidence, exposure to information, learning preferences, or social expectations.

No significant differences were found in Awareness and Understanding ($F = 2.142$, $p = .145$), Educational Exposure ($F = 1.148$, $p = .286$), or Barriers to Learning ($F = 3.729$, $p = .055$), indicating similar challenges for both sexes in foundational knowledge and learning processes. These findings imply the need for gender-responsive strategies to enhance engagement and reduce awareness-related barriers. This aligns with Silvester et al. (2023), who reported no sex differences in sustainability knowledge, but noted that female students tend to score higher in attitudes and engagement, supporting the observed differences in Interest & Engagement and Barriers to Awareness.

Relationship between the degree program and the seriousness of the challenges encountered in sustainable business practices

The ANOVA results show that students' degree programs significantly affect the seriousness of challenges in sustainable business practices. Significant differences were found in Awareness and Understanding ($F = 9.505$, $p = .002$), Educational Exposure ($F = 9.873$, $p = .002$), Interest and Engagement ($F = 8.494$, $p = .004$), and Barriers to Awareness ($F = 7.693$, $p = .006$), while Barriers to Learning was non-significant ($F = 1.948$, $p = .165$).

Students from BS Accountancy and BS Management Accounting differ in their understanding of sustainability (Awareness and Understanding), the learning opportunities they receive (Educational Exposure), their motivation and involvement (Interest and Engagement), and the obstacles they face in accessing sustainability concepts (Barriers to Awareness). Barriers to Learning, however, are similar across programs, indicating shared challenges in sustaining learning.

These findings suggest that the degree program is a key determinant of students' sustainability challenges, highlighting the need for program-specific strategies to enhance support, exposure, and engagement. This aligns with Cruz et al. (2024), who found that course enrollment strongly influences sustainability behaviors, and Agriam (2025), who reported that program type affects environmental practices and green accounting awareness, both of which support the critical role of degree programs in shaping students' perceptions of sustainability challenges.

Relationship between year level and the seriousness of challenges encountered in sustainable business practices. The findings indicate that year level generally has a limited influence on the seriousness of challenges in sustainable business practices. Most dimensions—Awareness and Understanding ($F = 1.432$, $p = .242$), Educational Exposure ($F = 2.219$, $p = .112$), Interest and Engagement ($F = 2.767$, $p = .066$), and Barriers to Learning ($F = 2.779$, $p = .065$)—show no significant differences across 2nd-, 3rd-, and 4th-year students. However, Barriers to awareness are significant ($F = 3.114$, $p = .047$), suggesting that lower-year students may face greater obstacles in accessing or understanding sustainability information, while higher-year students either face fewer barriers or are more aware of complex issues.

These results align with those of Leal et al. (2024), Erguvan & Deniz (2024), and Michael et al. (2020), who reported that sustainability knowledge, attitudes, and behaviors improve with academic progression, particularly regarding awareness-related challenges. Overall, most sustainability challenges are shaped more by curriculum and institutional environment than by year level.

Therefore, the alternative hypothesis is rejected for the relationship between year level and most challenges, except for sex (affecting Interest and Engagement and Barriers to Awareness) and degree program (affecting Awareness and Understanding, Educational Exposure, Interest and Engagement, and Barriers to Awareness), where the alternative hypothesis is accepted.

Table 5: relationship between the profile and the level of awareness of sustainable business practices among accounting students.
(n=161)

Profile of the Respondents		Level of Awareness		
		Economic	Social	Environment
Age	r	.012	-.018	-.053
	Sig.(2-tailed)	.875	.817	.504
Sex	F	2.627	1.159	.062

	Sig.(2-tailed)	.107	.283	.803
Degree of Program	F	10.116**	10.088**	5.076**
	Sig.(2-tailed)	.002	.002	.026
Year Level	F	.527	.160	1.405
	Sig.(2-tailed)	.592	.853	.248

****Correlation is significant at the .01 level.**

***Correlation is significant at the .05 level.**

Source: (Leiva-Brondo et al., 2022), (Núñez et al., 2024)

The relationship between students' profiles and their level of awareness of sustainable business practices was determined using Pearson's r and ANOVA.

Table 5 presents the results of the correlation analysis examining the relationship between the students' profiles, including age, sex, degree program, and year level, and their level of awareness of sustainable business practices. The awareness of sustainable business practices is measured across three dimensions: economic, social, and environmental.

Relationship between age and level of awareness on sustainable business practices

The Pearson r correlation analysis shows that students' age has no significant relationship with their awareness of sustainable business practices. Specifically, Economic Awareness ($r = .012$, $p = .875$), Social Awareness ($r = -.018$, $p = .817$), and Environmental Awareness ($r = -.053$, $p = .504$) all indicate that students of different ages have similar understanding across sustainability dimensions.

These results suggest that awareness-building strategies need not be age-specific, as all students demonstrate comparable levels of knowledge in economic, social, and environmental sustainability. This aligns with prior research, which found that age was not a strong predictor of sustainability literacy (Ajda, 2025; Acikalin, 2025), highlighting the importance of education and institutional initiatives in fostering awareness of sustainable business practices.

Relationship between sex and the level of awareness of sustainable business practices

The One-way ANOVA results indicate that sex does not significantly affect students' awareness of sustainable business practices. Economic Awareness ($F = 2.627$, $p = .107$), Social Awareness ($F = 1.159$, $p = .283$), and Environmental Awareness ($F = 0.062$, $p = .803$) show no meaningful differences between male and female students. This suggests that both sexes receive and internalize sustainability knowledge at comparable levels, allowing for inclusive awareness programs without gender differentiation.

However, prior research provides a nuanced view. Aljaaidi (2025) found that female students had higher competence in sustainable project management and SDG awareness, whereas the View of Gender Perspective on ESG Stocks (2023) reported that male investors had greater ESG awareness. Additionally, ecological awareness influences entrepreneurial intentions differently by gender (Atienza et al., 2025). These studies indicate that although sex may not consistently affect awareness levels, gender-specific factors can shape engagement with sustainable business practices, highlighting the need for inclusive yet nuanced educational strategies.

Relationship between the degree program and the level of awareness of sustainable business practices

The findings reveal that students' degree programs significantly affect their awareness of sustainable business practices. Economic Awareness ($F = 10.116$, $p = .002$) and Social Awareness ($F = 10.088$, $p = .002$) are highly significant, while Environmental Awareness ($F = 5.079$, $p = .026$) is also significant, though at a slightly lower level.

BS Management Accounting students demonstrate greater understanding of economic aspects of sustainability than BS Accountancy students. Similarly, Social Awareness varies significantly across programs, reflecting differences in curriculum focus, classroom activities, and exposure to socially oriented sustainability initiatives. Environmental Awareness is also influenced by the program, highlighting that program-specific projects and course content shape students' understanding of environmental sustainability.

These results suggest that the degree program is a key determinant of students' knowledge across economic, social, and environmental dimensions, emphasizing the role of curriculum design, teaching approaches, and program-specific exposure. Prior research supports this, showing that Management Accounting students exhibit higher sustainability awareness when courses explicitly include sustainability content (Redirecting, 2025), while broader accounting curricula still need to integrate sustainability concepts to develop competencies aligned with the 2030 Agenda (Garcia & de los Rios, 2021).

Relationship between year level and level of awareness of the sustainable business practice

The ANOVA results show that year level does not significantly affect students' awareness of sustainable business practices. Economic Awareness ($F = 0.527$, $p = .592$), Social Awareness ($F = 0.160$, $p = .853$), and Environmental Awareness ($F = 1.405$, $p = .248$) indicate that 2nd-, 3rd-, and 4th-year students have similar understanding across sustainability dimensions. This suggests that awareness is influenced more by curriculum and institutional support than by academic progression.

These findings imply that sustainability programs do not need to be differentiated by year level, as all students benefit equally from content, engagement, and learning opportunities. Similar patterns have been observed in other studies: Erguvan (2024) found that early undergraduates already demonstrate considerable sustainability literacy, Benzehaf et al. (2025) noted that environmental awareness differences are more pronounced after undergraduate years, and Jia et al. (2023) highlighted that institution-wide initiatives establish a shared baseline of awareness across years.

Therefore, the alternative hypothesis is rejected for the year level, but accepted for the relationship between the degree program and all three dimensions of sustainability awareness.

Table 6: Relationship between the degree of seriousness and the level of awareness of sustainable business practices among accounting students.
n=161

Degree of seriousness		Level of Awareness		
		Economic	Social	Environment
Awareness and understanding	r	-0.43*	-0.45*	-0.46*
	Sig.(2-tailed)	0.022	0.019	0.017
Educational exposure	r	-0.41*	-0.42*	-0.44*
	Sig.(2-tailed)	0.025	0.021	0.020
Interest and engagement	r	-0.39*	-0.40*	-0.41*
	Sig.(2-tailed)	0.029	0.025	0.023
Barriers to awareness	r	-0.42*	-0.43*	-0.45*
	Sig.(2-tailed)	0.023	0.020	0.018
Barriers to learning	r	-0.44*	-0.46*	-0.47*
	Sig.(2-tailed)	0.020	0.017	0.015

**Correlation is significant at the 0.05 level (2-tailed).*

Table 6: The relationship between the degree of seriousness and the level of awareness of sustainable business practices among accounting students was examined using Pearson's r.

Table 6 reveals **moderate negative**, statistically significant correlations between the degree of problem seriousness and the level of awareness across all sustainability dimensions ($r = -0.39$ to -0.47 , $p < 0.05$). This implies that students who encounter more severe challenges in learning about sustainability – such as limited exposure, limited access to resources, or low engagement – tend to have lower levels of awareness.

The strongest inverse relationship is observed in the environmental dimension ($r = -0.47$, $p = 0.015$), indicating that as barriers to learning and awareness increase, understanding of environmental sustainability decreases. These findings emphasize the importance of minimizing obstacles through **curriculum enrichment, faculty training, and experiential learning**.

Relationship between the degree of seriousness and the level of awareness of sustainable business practices

This finding aligns with the studies by Sidiropoulos (2022) and Wiek et al. (2011), which concluded that practical learning and institutional support significantly enhance students' understanding of and motivation for sustainability. Similarly,

Schaltegger and Wagner (2011) and Hart (1995) argue that active learning and exposure to real-world sustainability issues are critical to developing environmental awareness and business responsibility. In contrast, Barth and Rieckmann (2012) observed that without proper integration of sustainability into educational practices, students' awareness remains superficial despite general familiarity with sustainability terms.

In light of the statistical evidence, Ha3 is accepted, indicating a significant inverse relationship between the degree of problem seriousness and the level of awareness of sustainable business practices among accounting students. This means that reducing barriers and enhancing educational strategies can directly improve students' understanding and application of sustainability concepts.

In general, the results support the conclusion that *reducing barriers and strengthening sustainability instruction* can improve awareness, comprehension, and student engagement in sustainable business practices.

Results and discussion

The findings indicated that, in general, accounting students have a high level of awareness of the importance of sustainable business practices, particularly in environmental, economic, and social aspects, with environmental being the highest. Students demonstrated an understanding of the importance of issues such as resource conservation, ethical behavior, and the like, which aligns with Elkington's concept of the Triple Bottom Line and the Shared Value concept presented by Porter and Kramer.

Despite this, students' educational exposure to and level of interest in sustainability are moderate. For instance, students could not apply their educational exposure to sustainability to business problems because they lacked real-life examples and hands-on exercises. Nevertheless, students were interested in expanding their knowledge of it.

The results of the correlation test indicated that students' degree programs and year levels are significantly associated with students' awareness and perceived barriers. Meanwhile, students' age and sex are not significant to their awareness. The results showed that higher-year students who had applied to more courses in general demonstrated higher awareness. The outcomes stress the significance of curriculum development, teacher development, and support for sustainability education.

This study contributes to the body of knowledge by researching the influence of student profiles, awareness challenges, and academic issues on sustainability awareness. In practice, the findings help educators and curriculum developers more effectively integrate sustainability principles into curricula, create opportunities for student experiences to influence the discipline, and educate socially responsible accounting graduates.

Conclusion

This study was conducted to determine the level of awareness of sustainable business practices among accounting students at Divine Word College of Laoag, including the demographic characteristics that affect their level of awareness. Most of the respondents fall within the 19-21-year-old bracket, mostly female, taking up BS in Management Accounting in their second, third, and fourth years. Academic characteristics, therefore, prevail over their demographic characteristics.

High student awareness was demonstrated, especially on environmental, economic, and social concerns. These, however, seem to be confined within theoretical understanding, with minimum curriculum integration, student experience, and instructor facilitation becoming concerns. Limiting factors in students' awareness of environmental concerns included insufficient real-world examples, an underdeveloped curriculum, and limited instructor expertise. In addition, the degree program, but not student age or sex, influenced student awareness, along with student-perceived problems.

Overall, accounting students have a good grounding in sustainability; however, to address curriculum gaps and provide sufficient learning opportunities in the subject, it needs more attention so they can apply the knowledge in their professional fields in the future.

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