JDA | Jurnal Dinamika Akuntansi
Vol. 18, No. 1, 2026, pp. 76-97

p-ISSN 2085-4277 | e-ISSN 2502-6224
https://journal.unnes.ac.id/journals/jda

Determinants of Students' Interest in Sustainability Accounting Careers: The Moderating Role of Institutional Support

Amrie Firmansyah[1]✉, Andy Setiawan[2], Dewi Darmastuti[3]

[1,2,3]Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jakarta, DKI Jakarta, Indonesia

DOI: https://doi.org/10.15294/jda.v18i1.46639

Submitted: March 27th, 2026 Revised: June 13th, 2026 Accepted: July 10th, 2026 Published: July 27th, 2026

Abstract
Purposes: This study aims to examine the factors that influence accounting students' interest in pursuing a career as a sustainability accountant. In addition, this study also examines the role of institutional support in the relationship between independent and dependent variables. This research is motivated by the rapid dynamics of current sustainability accounting development at both the international and national levels. However, research examining students' career interests in the sustainability accounting profession remains limited.
Methods: This study employs a quantitative approach, using primary data collected from 265 undergraduate accounting students at Universitas Pembangunan Nasional Veteran Jakarta. Hypothesis testing was conducted using Partial Least Squares-Structural Equation Modeling (PLS-SEM).
Findings: This study finds that self-readiness and career prospects positively influence students' career interests in sustainability accounting, whereas professional values do not. Institutional support strengthens the relationship between self-readiness and career interests but does not moderate the influence of career prospects and professional values.
Novelty: This study complements research on accounting career interests by focusing on sustainability accounting, a field that is currently developing, especially in Indonesia.

Keywords: Career Interest, Career Prospects, Institutional Support, Self-Readiness, Sustainability Accounting

How to cite (APA 7th Style)
Firmansyah, A., Setiawan, A. & Darmastuti, D. (2026). Determinants of Students' Interest in Sustainability Accounting Careers: The Moderating Role of Institutional Support. Jurnal Dinamika Akuntansi, 18(1), 75-96. https://doi.org/10.15294/jda.v18i1.46639.

INTRODUCTION

Current developments in accounting, particularly sustainability issues, are fundamentally changing the role of the accounting profession. Accounting is no longer seen as solely focused on reporting financial performance. Its scope has expanded to include the presentation of environmental, social, and governance (ESG) information relevant to economic decision-making (Bebbington & Unerman, 2020; Gray et al., 2014; Schaltegger & Burritt, 2018). This shift has also been reinforced globally through the establishment of the International Sustainability Standards Board (ISSB) and the issuance of IFRS S1 and IFRS S2, which establish a global basis for sustainability disclosure based on company value and risk (IFRS Foundation, 2023a, 2023b; Wagenhofer, 2024).

Corresponding Author (✉)
E-mail: amriefirmansyah@upnvj.ac.id

In Indonesia, the development of sustainability disclosure will become even more dynamic with the issuance of Sustainability Disclosure Standards Statements (PSPK) 1 and PSPK 2 by the Indonesian Institute of Accountants in July 2025. These standards adopt IFRS S1 and IFRS S2. This standard will be effective on January 1, 2027, shifting sustainability disclosure from being presented voluntarily to an integrated component of corporate reporting related to financial statements (Ikatan Akuntan Indonesia, 2025). The implementation of PSPK 1-2 will mark a transition from narrative-based sustainability reporting to financial-oriented disclosures that emphasize the link between sustainability risks, performance, and company value (Firmansyah & Wibowo, 2025c).

Furthermore, sustainability reporting policies in Indonesia are closely aligned with national development priorities. The integration of PSPK 1-2 with the National Medium-Term Development Plan (RPJMN) 2025-2029 indicates that corporate sustainability data will become part of the system for planning, monitoring, and evaluating development policies, particularly in the areas of green economy, climate resilience, and evidence-based governance (Firmansyah & Wibowo, 2025b; Peraturan Presiden RI, 2025). Therefore, sustainability reporting functions not only as a mechanism for corporate accountability to investors but also as a strategic source of information for public policy.

These regulatory and policy transformations have led to a repositioning of the accounting profession in Indonesia. Accountants are no longer merely preparers of financial statements but are increasingly expected to act as preparers, analysts, and assurers of sustainability information. Current and future accounting roles also include ESG data management, climate-related risk analysis, and assuring sustainability reporting (Firmansyah & Wibowo, 2025a, 2025b). However, there remains a competency gap among accountants in addressing these new demands, particularly in sustainability, data analytics, and the verification of non-financial information (Aziza & Sukoharsono, 2021; Jaya & Bhuana, 2024).

From an academic perspective, sustainability accounting has emerged as one of the most dynamic research areas in accounting, with increasing attention to issues such as climate change, carbon disclosure, and sustainability risk management (Adams & Larrinaga, 2019; Schaltegger & Burritt, 2010; Sunarno & Ningsih, 2025). However, the rapid development of research and regulation has not always been matched by the readiness of accounting human resources, particularly at the student level, to become future professionals. In this regard, undergraduate accounting students play a strategic role in the successful implementation of the national sustainability reporting system. PSPK 1 and PSPK 2 will take effect in 2027, while current students will become key actors in the preparation, management, and assurance of sustainability reports across organizations. As aspiring accounting professionals, undergraduate accounting students represent a crucial group for future careers in sustainability accounting. The growing organizational demand for ESG-related competencies and sustainability reporting expertise drives this. However, there is limited literature examining and reviewing undergraduate accounting students' interest in pursuing careers as sustainability accountants in Indonesia.

The current research focuses on accounting students' career interests in financial accounting, management accounting, and auditing, which are heavily influenced by economic, professional, and psychological factors that shape career choices. Various studies in Indonesia and internationally indicate that financial rewards, job market opportunities, professional training, professional recognition, and work environment are key determinants of students' interest in pursuing careers as public accountants, auditors, or tax professionals (Amelia & Banjarnahor, 2023; Dippa et al., 2020; Evangeline & Lukman, 2024; Fitri et al., 2025; Hasim et al., 2020; Lande et al., 2024; Marsintauli et al., 2022; Murdiawati, 2020; Naibaho & Poniman, 2024; Putra, 2021; Qothrunnada & Zakiy, 2022; Renata & Hardiningsih, 2025; Rosyadi & Sari, 2018; Sulistiyanti et al., 2022; Syafzah & Ali, 2023; Welly et al., 2022).

In addition, students' interest in accounting careers is also influenced by psychological and social factors. These include intrinsic motivation, subjective norms, social values of the profession, adversity intelligence, and the influence of family and social environments (Aulia et al., 2024; Azizah et al., 2025; Gultom et al., 2024; Mardi & Handarini, 2025; Suprehatin et al., 2024; Wulantari & Wirajaya, 2025). Several studies also examine specialization within the accounting profession. Research on tax careers indicates that perceptions of the tax profession, career expectations, and professional training influence students' interest in pursuing a tax career (Sulistiyanti et al., 2022). Other studies show that social values, financial rewards, and work environment significantly influence career interest (Syafzah & Ali, 2023). Studies on accounting educators also indicate that professional recognition and work environment influence students' interest in pursuing academic careers (Damayanti et al., 2023). Furthermore, several studies suggest that job prospects, professional training, work environment, social values, and financial rewards shape students' interest in accounting careers (Nabila et al., 2025; Primaswara & Handayani, 2023; Wardani & Ahzar, 2024; Wijayanti & Purwantoro, 2025). Based on previous research, most topics presented focus on conventional accounting professions, such as public accountants, management accountants, auditors, and tax accountants. Meanwhile, research examining the factors influencing students' interest in pursuing a career in sustainability accounting is currently lacking, despite the growing demand for sustainability-related accounting competencies, particularly in Indonesia.

This study aims to investigate the influence of career prospects, professional values, and self-preparedness on undergraduate accounting students' interest in pursuing a career as a sustainability accountant. This study differs from previous research in both the career objectives and the institutional context analyzed. Previous studies generally focused on accounting profession topics, including traditional functions such as auditing, financial reporting, corporate accounting, and tax accounting. This study, however, seeks to bridge the gap between the implementation of IFRS S1-S2 and PSPK 1-2, which integrate sustainability reporting into a company's financial reporting system. Therefore, this study not only re-examines the traditional determinants of career interest but also extends the proposed concepts to the context of an emerging profession, namely, sustainability accounting. To the author's knowledge, research examining students' interest in becoming sustainability accountants in the context of the implementation of IFRS S1-S2 and PSPK 1-2 remains rare, especially in developing countries such as Indonesia. This shift reflects the evolving role of accountants, moving from traditional functions to a more strategic focus on supporting corporate transparency, accountability, and sustainability.

Furthermore, this study also examines the role of institutional support as a moderating variable in the relationship between these factors and students' career interest. This variable is included because career interest is determined not only by individual factors but also by educational institutions, which shape students' perceptions, exposure, and preparedness for a particular field. Furthermore, institutional support is used as a moderating variable in this study, given that educational institutions play a crucial role in providing learning experiences, professional exposure, and opportunities to develop sustainability-related competencies. In the context of sustainability accounting as a developing profession, institutional support through curriculum design, faculty involvement, and learning facilities can strengthen the influence of internal factors on career interest. Thus, the placement of institutional support as a moderating variable is highly relevant in the interaction between individual and academic environmental factors in shaping students' interest in becoming sustainability accountants.

This study is expected to make theoretical contributions by extending the literature on accounting career interest into the domain of an emerging profession, namely, sustainability accounting. Previous studies have largely focused on conventional accounting professions such as auditing, public accounting, and taxation. By examining students' interest in sustainability accounting, this study enriches the theoretical framework of career choice by incorporating the context of evolving standards, reporting regimes, and ESG-driven professional demands that shape the contemporary accounting profession.

From an accounting education perspective, this study provides empirical evidence for curriculum development and learning strategies. From a policy and professional perspective, this study also provides feedback to the Indonesian Institute of Accountants and other stakeholders on the readiness of accounting human resources. If a gap exists between professional demands and students' perceptions, the findings of this study may serve as a basis for strengthening certification programs, training, and the promotion of sustainability accounting careers in Indonesia.

Within the theory of planned behavior, attitudes toward a behavior are formed based on beliefs about the expected consequences and outcomes of that behavior (Ajzen, 1991). In the context of career choice, perceptions of job opportunities, stability, and the long-term sustainability of a profession shape positive or negative attitudes toward that profession, which, in turn, influence individuals' intentions to pursue it. In addition, the concept of circumscription and compromise suggests that individuals tend to filter and adjust their career choices based on perceived accessibility and realism of job opportunities in the labor market (Blanchard & Lichtenberg, 2003). Thus, professions perceived to have strong prospects are more likely to be selected as career goals.

In the accounting career literature, perceptions of labor market prospects and career security have consistently been identified as key determinants of students' interest in becoming public accountants and auditors. Several studies show that students who perceive the accounting profession as offering broad and stable job opportunities tend to have stronger intentions to enter the profession (Hasim et al., 2020; Naibaho & Poniman, 2024; Primaswara & Handayani, 2023; Putra, 2021; Qothrunnada & Zakiy, 2022). Similar findings are also observed across various accounting professions, where perceptions of job market conditions and career prospects positively influence students' career interests (Nabila et al., 2025; Wardani & Ahzar, 2024; Wijayanti & Purwantoro, 2025).

The transformation of the reporting regime through IFRS S1-S2 and PSPK 1-2 has expanded the scope of the accounting profession into sustainability risk management and sustainability reporting. The growing need for sustainability disclosure is driving a growing market demand for professionals with expertise in sustainability accounting and reporting (Firmansyah & Wibowo, 2025a, 2025c). Thus, the sustainability accounting profession is positioned as a field with promising career prospects, driven by increasing regulatory demands and stakeholders' need for sustainability-related information. From the perspective of the theory of planned behavior, students who perceive stronger career prospects are more likely to develop favorable behavioral beliefs about their future profession, particularly in the accounting field, which is currently more promising and competitive. These positive expectations then shape attitudes toward the profession and strengthen intentions to enter the field. Therefore, students' perceptions of career prospects in sustainability are expected to influence their attitudes and intentions to pursue a career in sustainability accounting. The more students perceive that this profession offers broad opportunities, aligns with global sustainability developments, and ensures long-term career sustainability, the more likely they are to develop an interest in entering this field.

H_1: Career prospect perceptions are positively associated with students' interest in becoming sustainability accountants.

In the theory of planned behavior, an individual's attitude toward a particular future decision is shaped by beliefs about its value and social consequences (Ajzen, 1991). Professions perceived as meaningful, valuable, and contributing to the public interest are more likely to foster positive attitudes and increase an individual's intention to pursue them. Furthermore, person-environment fit theory suggests that individuals tend to choose occupations that align with their values, identity, and moral orientation (Mcdaniel & Snell, 1999; Nauta, 2010). Therefore, perceptions of a profession's social value and ethical significance are key determinants of an individual's career interests.

Several references state that social values and professional significance have long been identified as factors influencing students' interest in becoming accountants (Dippa et al., 2020; Marsintauli et al., 2022; Welly et al., 2022; Wijayanti & Purwantoro, 2025; Wulantari & Wirajaya, 2025). Several findings indicate that perceptions of professional prestige, social contribution, and ethical image positively influence students' interest in becoming public accountants and auditors (Dippa et al., 2020; Marsintauli et al., 2022; Welly et al., 2022; Wijayanti & Purwantoro, 2025; Wulantari & Wirajaya, 2025). These findings suggest that students consider not only the economic benefits but also the profession's social significance. When linked to sustainability accounting and reporting, professionals in this field contribute to environmental protection, responsible governance, and sustainable development, which are relevant to the demands of many stakeholders today. These professions play a crucial role in providing information that enables stakeholders to assess a company's social and environmental impacts more transparently (Firmansyah & Wibowo, 2025a, 2025c). Therefore, it carries a stronger social and ethical dimension compared to conventional accounting professions.

In line with the theory of planned behavior, perceptions of a profession's social contribution and ethical significance contribute to the formation of favorable attitudes toward it. Consequently, students who perceive sustainability accounting as a profession that creates meaningful social and environmental impact are more likely to develop stronger career intentions. Thus, students who perceive the sustainability accounting profession as meaningful, ethical, and socially impactful are more likely to develop an interest in pursuing such careers. Positive perceptions of professional value are expected to strengthen attitudes and increase career intentions.

H_2: Professional value perceptions are positively associated with students' interest in becoming sustainability accountants.

Within the theory of planned behavior, perceived behavioral control (PBC) reflects individuals' beliefs about their ability to perform a behavior and directly influences intention (Ajzen, 1991, 2002). PBC is closely related to self-efficacy, which refers to individuals' confidence in their ability to perform tasks successfully. In the context of career choice, individuals who perceive themselves as competent and well-prepared are more likely to develop intentions to enter a profession.

Previous studies indicate that perceived competence, academic self-confidence, and professional readiness significantly influence students' interest in pursuing accounting careers. Students who feel capable of meeting professional demands tend to exhibit stronger career intentions (Fitri et al., 2025; Gultom et al., 2024; Naibaho & Poniman, 2024; Putra, 2021). These findings align with other research in other accounting subfields, including auditing and taxation, where self-efficacy, and professional preparedness influence students' career choices (Sulistiyanti et al., 2022; Syafzah & Ali, 2023; Wijayanti & Purwantoro, 2025).

The implementation of IFRS S1-S2 and PSPK 1-2 requires accountants to master new competencies, including ESG data management, sustainability risk analysis, and the integration of non-financial information into value-based reporting. These requirements place academic preparedness and knowledge of sustainability accounting as crucial factors for aspiring sustainability accountants (Firmansyah & Wibowo, 2025a, 2025c). Students who feel unprepared or lack an understanding of sustainability issues tend to avoid this profession.

According to the theory of planned behavior, perceived behavioral control reflects the extent to which individuals believe they possess the necessary capabilities to perform a particular behavior. Therefore, students who feel more competent and better prepared are expected to have a stronger intention to pursue a career in sustainability accounting. Thus, students' perceptions of their competency and preparedness in sustainability-related areas may influence their interest in becoming sustainability accountants. The more students feel capable of understanding and managing sustainability issues and meeting the technical demands of sustainability reporting, the more likely they are to develop an intention to pursue a career in this field.

H_3: Self-readiness is positively associated with students' interest in becoming sustainability accountants.

In the theory of planned behavior, subjective norms and perceived behavioral control are driven not only by personal beliefs but also by the social and institutional environment, which provides encouragement, legitimacy, and resources to perform a behavior (Ajzen, 1991). In higher education, institutional support through curriculum design, faculty involvement, and learning facilities can strengthen students' perceptions of their suitability and preparedness for a profession. Therefore, institutional support not only shapes students' perceptions of their future professional career but also has the potential to strengthen the relationship between individual factors and career interests.

Furthermore, the person-environment fit theory emphasizes that the alignment between individual characteristics and the environment increases an individual's propensity to choose a particular career path (Nauta, 2010). Relatedly, students with higher levels of self-preparedness or more positive perceptions of career prospects are more likely to develop stronger interests when supported by a conducive institutional environment. Several findings indicate that institutional support plays a crucial role in shaping students' career orientations through relevant learning experiences, teaching quality, and exposure to professional practices (Damayanti et al., 2023; Evangeline & Lukman, 2024; Primaswara & Handayani, 2023; Suprehatin et al., 2024). This support not only directly influences career interests but also strengthens students' confidence in their abilities and perceived career opportunities.

The relevance of institutional support in this study relates to students' perspectives on their future career choices. Students' career interests are shaped not only by individual perceptions and preparedness but also by the educational environment in which these factors develop. Institutional support provides learning opportunities, exposure to sustainability-related issues, and professional legitimacy, which can enhance the influence of career prospects, professional values, and preparedness on career intentions. Therefore, the impact of individual perceptions is expected to be stronger when students perceive greater institutional support.

In the context of sustainability accounting, institutional support becomes even more powerful in shaping students' career choices in accounting. The sustainability accounting profession is relatively new, particularly in Indonesia, and requires competencies that have not yet been fully integrated into formal education. The integration of ESG issues, sustainability accounting, and sustainability reporting standards such as PSPK 1-2 and GRI Standards into academic activities signals the legitimacy and career prospects of the profession (Firmansyah & Wibowo, 2025a, 2025c). This support enables students to connect their self-readiness, perceived career prospects, and professional values with more concrete career choices.

Therefore, institutional support is expected not only to influence career interest directly but also to strengthen the relationship between key determinants and students' career interest. The higher the perceived institutional support, the stronger the relationship between self-readiness, career prospects, professional values, and students' interest in pursuing a career as a sustainability accountant.

H_4a: Institutional support strengthens the positive association between self-readiness and students' interest in becoming sustainability accountants.

H_4b: Institutional support strengthens the positive association between career prospect perceptions and students' interest in becoming sustainability accountants.

H_4c: Institutional support strengthens the positive association between professional value perceptions and students' interest in becoming sustainability accountants.

METHODS

This study uses a quantitative survey-based approach. The research data are sourced from a questionnaire survey distributed to respondents. The study population consists of all active undergraduate accounting students at the Veteran National Development University (UPN), Jakarta. This population was selected because undergraduate accounting students are prime candidates for the accounting profession and will be directly involved in implementing sustainability reporting and PSPK 1-2 in the future, given their location in the nation's capital. The UDN was chosen because its undergraduate accounting students are considered relevant respondents to examine career interest in sustainability accounting. Furthermore, students are increasingly exposed to sustainability-related issues through academic activities, seminars, student research, and discussions on ESG and sustainability reporting. Furthermore, using a single institution allows this study to obtain relatively homogeneous respondent characteristics, thereby reducing variability arising from differences in institutional environments and facilitating a more focused examination of the proposed relationships. The sampling technique used was purposive, with the criteria that respondents were undergraduate accounting students who had completed basic accounting courses in financial reporting and the accounting profession, namely, students who had completed lectures in semester 3. This criterion ensured that respondents had a basic understanding of the accounting profession and corporate reporting systems, thus enabling them to provide relevant assessments of the sustainability accounting profession.

The dependent variable in this study is students' interest in becoming sustainability accountants. Meanwhile, the independent variables are perceived career prospects, perceived professional value, and self-readiness. Institutional support is the moderating variable. Students' interest in becoming sustainability accountants reflects their interest, intention, and readiness to pursue a career in sustainability accounting and ESG reporting. The indicators used to measure student interest in becoming a sustainability accountant refer to the theory of planned behavior (Ajzen, 1991) and previous research on accounting career interests (Naibaho & Poniman, 2024; Primaswara & Handayani, 2023; Putra, 2021; Renata & Hardiningsih, 2025), are as follows:
CI1: Interest in pursuing a career as a sustainability accountant
CI2: Intention to work in sustainability reporting after graduation
CI3: Preference for choosing sustainability accounting as a future career path
CI4: Willingness to participate in sustainability accounting training/certification
CI5: Readiness to develop sustainability accounting competencies required by the profession
CI6: Commitment to pursuing a career in sustainability

Career prospect perception is defined as students' views regarding job opportunities, stability, and the future relevance of the sustainability accounting profession. The indicators are adapted from prior studies on labor market perceptions and accounting career choices (Hasim et al., 2020; Naibaho & Poniman, 2024; Primaswara & Handayani, 2023; Qothrunnada & Zakiy, 2022; Wijayanti & Purwantoro, 2025) and contextualized within the new demands arising from PSPK 1-2 (Firmansyah & Wibowo, 2025a, 2025c), are as follows:
CP1: Perceived availability of job opportunities
CP2: Perceived increase in labor market demand
CP3: Perceived job stability and security
CP4: Perceived clarity of career development paths
CP5: Perceived future relevance of the profession
CP6: Perceived long-term career sustainability

Professional value perception is defined as students' evaluation of the social, environmental, and ethical contributions of the sustainability accounting profession. This construct is grounded in

the literature on social value in accounting professions (Dippa et al., 2020; Marsintauli et al., 2022; Welly et al., 2022; Wijayanti & Purwantoro, 2025; Wulantari & Wirajaya, 2025), and supported by Firmansyah & Wibowo (2025a, 2025c). The indicators of professional value perception are as follows:
PV1: Contribution of the profession to environmental protection
PV2: Contribution of the profession to societal welfare
PV3: Role of the profession in governance and public accountability
PV4: Meaningfulness of the work
PV5: Ethical value and professional integrity
PV6: Professional pride and identity in sustainability accounting
PV7: Perceived value of the profession compared to traditional accounting professions

Self-readiness is defined as students' belief in their ability and preparedness to understand ESG issues and meet the technical demands of sustainability reporting. The indicators are derived from perceived behavioral control and self-efficacy within the theory of planned behavior (Ajzen, 1991, 2002), supported by prior literature on accounting career interest (Fitri et al., 2025; Gultom et al., 2024; Putra, 2021; Wijayanti & Purwantoro, 2025), and contextualized within the competency requirements arising from PSPK 1-2 (Firmansyah & Wibowo, 2025a, 2025c). The indicators of self-readiness are as follows:
SR1: Understanding of basic ESG concepts
SR2: Understanding of sustainability reporting
SR3: Confidence in learning relevant standards
SR4: Confidence in meeting technical professional demands
SR5: Academic readiness for a sustainability accounting career
SR6: Practical readiness (e.g., sustainability data and risk analysis)

The institutional support perception is defined as students' perceptions of the extent to which universities provide curricula, faculty support, and learning environments that facilitate the development of sustainability accounting competencies. The indicators are adapted from the literature on educational environment and accounting career choice (Damayanti et al., 2023; Evangeline & Lukman, 2024; Primaswara & Handayani, 2023; Suprehatin et al., 2024), and aligned with the need to integrate sustainability accounting into education due to evolving reporting standards (Firmansyah & Wibowo, 2025a, 2025c). The indicators of institutional support are as follows:
IS1: Curriculum support for sustainability reporting
IS2: Lecturer support and mentoring in sustainability/ESG topics
IS3: Availability of courses or materials related to sustainability reporting
IS4: Availability of supporting activities (seminars, workshops, guest lectures)
IS5: Access to career information and professional networks in sustainability
IS6: Academic environment that encourages interest in sustainability careers

Although the variables examined in this study are related to students' career decisions, each indicator reflects a distinct conceptual framework. Perceived career prospects refer to students' evaluations of external career opportunities, labor market demand, and future career sustainability. Perceived professional values reflect students' assessments of the social, ethical, and environmental significance of the sustainability accounting profession. Self-readiness represents students' perceived competence and readiness to meet the profession's knowledge and skill requirements. Meanwhile, perceived institutional support reflects students' evaluations of the extent to which their educational institution provides academic resources, learning opportunities, and a supportive environment for pursuing a career in sustainability accounting. Therefore, each construct measures a different aspect of students' career interest formation and is treated as a distinct latent variable in this study.

Indicators for each variable are presented using a 1-6 Likert scale ranging from strongly disagree to agree strongly. The questionnaire was distributed online to respondents who met the sampling criteria. Data were collected between January 19, 2026, and March 10, 2026, with only complete and valid responses included in the analysis. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS. This test aligns with Hair et al. (2019) and Hair and Alamer (2022). Based on Hair et al. (2019) and Hair and Alamer (2022), PLS-SEM analysis was conducted in two main stages. The first stage involved evaluating the measurement model to assess the quality of indicators and latent constructs. The second stage involved evaluating the structural model to examine the causal relationships among variables.

RESULTS AND DISCUSSION

The results of the data analysis include respondent characteristics and model testing results. The presentation of respondent characteristics aims to provide a general overview of the profile of students who participated in the study, thereby facilitating a better understanding of the context of the analysis results. The respondent characteristics in this study include gender, semester level, academic performance (GPA), and experience with sustainability-related training or workshops. The Table 1 presents the distribution of respondents based on these characteristics.

Table 1. Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Female	161	60.75%
	Male	104	39.25%
Semester	3	112	42.26%
	5	94	35.47%
	7	59	22.26%
GPA	3.75–4.00	124	46.79%
	3.25–3.74	132	49.81%
	< 3.25	9	3.40%
ESG Training	Attended	106	40.00%
	Not Attended	159	60.00%

Source: Data processed by researcher (2026)

Based on the criteria proposed by Hair et al. (2019) and Hair and Alamer (2022), indicators are considered to have adequate convergent validity if their outer loading values exceed 0.70. The initial results indicate that most indicators meet this criterion. However, two indicators have outer loadings below 0.70: SR1 (0.593) for the self-readiness variable and PV7 (0.658) for the professional value variable. Therefore, both indicators were removed from the model to improve convergent validity. After the removal of SR1 and PV7, all remaining indicators exhibit outer loading values above 0.70, indicating that the convergent validity criterion has been satisfied. This suggests that the indicators used in this study strongly and consistently reflect their respective latent constructs.

Furthermore, construct reliability was assessed using Cronbach's alpha, rho_A, and composite reliability (CR), with a minimum threshold of 0.70 (Hair et al., 2019; Hair & Alamer, 2022). Based on Table 2, all constructs show Cronbach's alpha values ranging from 0.884 to 0.908, rho_A values ranging from 0.905 to 0.934, and CR values ranging from 0.913 to 0.929.

These results indicate that all constructs demonstrate strong internal consistency. In addition, the Average Variance Extracted (AVE) values for all constructs exceed 0.50, ranging from 0.635 to 0.686. This indicates that each construct explains more than 50% of the variance of its indicators. Therefore, the measurement model in this study meets the criteria for convergent validity and reliability and is considered suitable for further analysis.

Table 2. Reliability and Convergent Validity Results

Constructs	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Career Interest	0.907	0.909	0.929	0.685
Career Prospects	0.897	0.91	0.921	0.659
Professional Value	0.888	0.934	0.913	0.635
Self-Readiness	0.884	0.905	0.915	0.686
Institutional Support	0.908	0.913	0.929	0.685

Source: Data processed with PLS-SEM, (2026)

After the measurement model met the criteria for convergent validity and reliability, the analysis proceeded with discriminant validity testing to ensure that each construct is empirically distinct from the others. The first discriminant validity test was conducted using the Heterotrait-Monotrait Ratio (HTMT), which is considered more sensitive to detecting violations of discriminant validity than traditional methods (Hair et al., 2021). The recommended HTMT value should be below 0.90. The results of the HTMT test in this study are presented in Table 3 below.

Table 3. Discriminant Validity Results (HTMT)

Constructs	Institutional Support	Self-Readiness	Career Interest	Professional Value	Career Prospects
Institutional Support					
Self-Readiness	0.377				
Career Interest	0.4	0.717			
Professional Value	0.477	0.402	0.465		
Career Prospects	0.576	0.499	0.597	0.823	

Source: Data processed with PLS-SEM, (2026)

Based on Table 3, all HTMT values between constructs are below the threshold of 0.90. The highest value is observed in the relationship between professional value and career prospects (0.823), which remains within the acceptable range. Meanwhile, other inter-construct relationships show relatively lower values, such as between institutional support and self-readiness (0.377), and between self-readiness and interest in becoming a sustainability accountant (0.717). These findings indicate that each construct in the model demonstrates adequate discriminant validity and can be empirically distinguished from one another.

In addition to HTMT, discriminant validity was assessed using the Fornell-Larcker criterion by comparing the square roots of the Average Variance Extracted (AVEs) with inter-construct correlations. Based on Table 4, the diagonal values representing the square root of AVE for each construct: institutional support (0.828), self-readiness (0.828), interest in becoming a sustainability accountant (0.827), professional value (0.797), and career prospects (0.812), are all higher than the correlations between constructs. For example, the square root of AVE for institutional support (0.828) is greater than its correlations with self-readiness (0.345), interest (0.366), professional value (0.444), and career prospects (0.534). A similar pattern is observed across all constructs. This indicates that each construct explains its own indicators better than those of other constructs, thereby confirming that discriminant validity has been achieved.

Table 4. Discriminant Validity Results (Fornell-Larcker Criterion)

Constructs	Institutional Support	Self-Readiness	Career Interest	Professional Value	Career Prospects
Institutional Support	0.828				
Self-Readiness	0.345	0.828			
Career Interest	0.366	0.653	0.827		
Professional Value	0.444	0.376	0.451	0.797	
Career Prospects	0.534	0.447	0.549	0.74	0.812

Source: Data processed with PLS-SEM, (2026)

Descriptive statistics provide a general overview of the characteristics of the research data, including the mean, median, standard deviation, minimum, and maximum values. The results of the analysis are presented in Table 5.

Table 5. Descriptive Statistics

Constructs	Mean	Median	Std. Dev.	Min.	Max.	Obs.
Career Interest	4.3094	4.3333	0.907	1.6667	6	265
Career Prospects	4.944	5	0.7297	1.5	6	265
Professional Value	4.9606	5	0.7053	1.8571	6	265
Self-Readiness	4.2371	4.1667	0.8233	1.5	6	265
Institutional Support	4.4453	4.5	0.9495	1.8333	6	265

Source: Data processed with PLS-SEM, (2026)

Based on Table 5, all constructs have mean values above 4, indicating that respondents tend to provide positive evaluations of the variables examined in this study. The professional value variable has the highest mean value (4.9606), followed by career prospects (4.9440). This suggests that respondents have very positive perceptions of both the value of the profession and career opportunities in sustainability accounting. In contrast, self-readiness has the lowest mean value (4.2371), although it still falls within a relatively high category. This indicates that respondents' level of readiness is relatively lower compared to their perceptions of other variables. Meanwhile, career interest and institutional support have mean values of 4.3094 and 4.4453, respectively, reflecting a good level of interest and fairly adequate institutional support. In terms of data dispersion, the standard deviation values for all variables are below 1, indicating relatively low variability and suggesting that the responses are relatively homogeneous. The range of minimum and maximum values also indicates that respondents used the rating scale fairly evenly.

After the measurement model met the criteria for validity and reliability, the analysis proceeded to the structural model to examine the relationships among the study's constructs. The results of the structural model testing are presented in Table 6 below.

Table 6. Summary of Hypothesis Testing Results

Hypothesis Relationship	Coeff	T-Stat.	P-Value		R^2	R^2 Adj.
Career Prospects -> Career Interest	0.273	3.405	0.000	***		
Professional Value -> Career Interest	0.058	0.974	0.165			
Self-Readiness -> Career Interest	0.481	8.368	0.000	***		
Institutional Support -> Career Interest	0.045	0.723	0.235			
Career Prospects × Institutional Support -> Career Interest	-0.051	0.664	0.253		0.522	0.509
Professional Value × Institutional Support -> Career Interest	0.012	0.199	0.421			
Self-Readiness × Institutional Support -> Career Interest	0.1	1.684	0.046	**		

Notes: significant level at * p<0.01, ** p<0.05, *** p<0.10
Source: Data processed with PLS-SEM, (2026)

DISCUSSION

The effect of career prospects on interest in becoming sustainability accountants

The result indicates that career prospects positively affect students' interest in becoming sustainability accountants. This finding indicates that the higher students' perceptions of the opportunities and future of the sustainability accounting profession, the greater their interest in pursuing a career in sustainability accounting. This result is supported by descriptive statistics, which show that the career prospects variable has a very high mean (4.9440) and ranks among the highest values across all variables. These findings indicate that, in general, students have a very positive perception of career opportunities in sustainability accounting. Based on the respondents' characteristics, the majority were in their third (42.26%) and fifth (35.47%) semesters, indicating they were still in the career exploration stage. At this stage, students tend to prioritize factors they understand about the world of accounting, such as job opportunities, stability, and prospects, over their professional experience, which they do not yet fully understand. Furthermore, although most respondents demonstrated strong academic achievement, only 40% of respondents had participated in sustainability-related training. This indicates that students' understanding of sustainability accounting is largely still at a basic level. Under such conditions, students tend to form career interests based on expectations of future opportunities rather than direct experience. Therefore, perceived career prospects serve as a key indicator for reducing uncertainty about career choices in relatively new fields. This finding is consistent with the theory of planned behavior (Ajzen, 1991), which states that individuals' intentions are influenced by their beliefs about expected outcomes. Perceptions of job opportunities, stability, and professional development not only shape expected benefits but also serve as a rational basis for career decision-making. When students perceive sustainability accounting as a profession with clear and promising prospects, uncertainty surrounding career choices is reduced, thus strengthening their interest. Furthermore, this finding supports the concept of constraints and trade-offs (Blanchard & Lichtenberg, 2003), which suggests that individuals tend to narrow and adjust their career choices based on their perceptions of available opportunities and the feasibility of entering a particular profession. In the context of sustainability accounting, students are more likely to consider the profession as a realistic career option when they perceive that it offers clear employment opportunities, career advancement, and long-term professional relevance.

This finding is also consistent with prior studies indicating that career prospects are a key determinant in choosing accounting professions (Hasim et al., 2020; Naibaho & Poniman, 2024;

Primaswara & Handayani, 2023; Qothrunnada & Zakiy, 2022). In the context of sustainability accounting as an emerging field, career prospects become even more important, as they provide clearer direction for job opportunities and professional development. This helps students translate general information into more realistic considerations when making career decisions.

More importantly, the finding suggests that students' interest in becoming sustainability accountants is currently driven more by perceptions of future professional opportunities than by direct experience in sustainability-related activities. This condition is understandable given that sustainability accounting is still developing in Indonesia and that many students have limited exposure to professional practices in this field. Consequently, perceptions of career opportunities serve as an important signal that helps students evaluate the attractiveness of sustainability accounting as a future profession.

This finding also indicates that the development of sustainability reporting regulations, including IFRS S1-S2 and PSPK 1-2, may indirectly shape students' career preferences by creating expectations of growing demand for sustainability-related competencies. As sustainability reporting expands into corporate reporting systems, students may view sustainability accounting not only as a socially relevant profession but also as a promising long-term career path.

The effect of professional value on interest in becoming sustainability accountants

The results of the hypothesis testing indicate that professional values do not influence students' interest in becoming sustainability accountants. This finding suggests that students' perceptions of the value and meaning of the sustainability accounting profession have not yet become a major factor in shaping their career interests. On the one hand, the descriptive statistics for the professional values variable have a very high average (4.9606), with students generally having very positive perceptions of the social value, ethical significance, and contributions of the sustainability accounting profession. However, this high level of perception is not accompanied by a significant increase in career interest. This condition reflects a gap between normative perceptions (value perceptions) and career decision-making. This condition may occur because the majority of respondents in this study were third- and fifth-semester students, who are still in the career exploration stage. At this stage, students tend to prioritize instrumental and pragmatic factors, such as job opportunities and career prospects, over intrinsic professional values.

Furthermore, although most students demonstrated strong academic achievement, only 40% had participated in sustainability-related training. This condition indicates that their understanding of the sustainability accounting profession has not yet fully developed. Conceptually, the findings of this study suggest that professional values function more as general normative perceptions than as a strong driver of actual career choices. In the context of an emerging profession like sustainability accounting, the values and meanings of the profession have not yet been fully internalized as a primary career preference compared to other accounting career options. On the one hand, students may recognize that the profession is important and valuable. However, students may not consider sustainability accounting a primary career choice due to their uncertainty and limited practical experience. From a theoretical perspective, this finding can be explained by the theory of planned behavior (Ajzen, 1991), in which professional values relate to attitudes toward behavior but do not directly determine intentions without the support of other factors, such as perceived behavioral control and expected outcomes. Although students may have a positive attitude toward the profession, this is considered insufficient to arouse their interest if they do not feel adequately prepared or do not see clear career prospects in the field. This finding is also consistent with the person-environment fit theory (Nauta, 2010), which suggests that individuals are more likely to develop career preferences when they perceive a strong alignment between their personal values and the characteristics of a profession or work environment. Based on this study's findings, students may recognize the social and ethical importance of sustainability accounting. However, this perception may not necessarily translate into career interest if they have not yet developed a sense of personal fit with the profession.

Sustainability accounting is still a relatively new field, so many students may have a limited understanding of how their competencies, interests, and future career aspirations align with the profession. Therefore, the findings of this study are not entirely consistent with previous findings in the context of other accounting profession choices, which suggest that social values and professional prestige can increase students' interest in choosing an accounting career (Dippa et al., 2020; Marsintauli et al., 2022; Welly et al., 2022; Wijayanti & Purwantoro, 2025; Wulantari & Wirajaya, 2025). This discrepancy suggests that, in the context of sustainability accounting as a developing field, professional values have not yet become a strong enough determinant of career decision-making compared to more practical, directly perceived factors.

Furthermore, the findings suggest that students currently view sustainability accounting as a socially valuable and ethically important profession. However, this positive perception has not yet developed into a concrete career orientation. This situation suggests that students' awareness of sustainability-related values may have evolved more rapidly than their understanding of the profession. As a result, sustainability accounting is valued as a professional ideal but has not yet been fully recognized as a realistic and preferred career path for students.

This finding suggests that efforts to promote sustainability accounting careers should not only emphasize the profession's social and environmental contributions but also provide students with clearer information about career paths, professional opportunities, and competency requirements.

The effect of self-readiness on interest in becoming sustainability accountants

The result of the hypothesis testing indicates that self-readiness has a positive effect on students' interest in becoming sustainability accountants. This finding is supported by descriptive statistics, which show that the self-readiness variable has a mean of 4.2371. This condition indicates that it is not the overall level of readiness that determines interest, but rather variations in readiness among students that explain differences in career interests. From the perspective of respondent characteristics, most students are in their third and fifth semesters. This condition indicates that they are still in the career exploration stage and have not yet developed a clear understanding of their professional options. Furthermore, only 40% of respondents have participated in sustainability-related training, indicating that sustainability accounting readiness is not evenly distributed. Under such conditions, students with a higher level of readiness tend to have greater confidence in entering a relatively new and unfamiliar field, making them more willing to consider it as a future career option. Conceptually, self-readiness functions as a mechanism that reduces uncertainty in career decision-making. Sustainability accounting is still a developing field and is not yet fully understood by students. Therefore, the decision to pursue a career in this field depends not only on positive perceptions of the profession but also on students' confidence in their ability to pursue it. Students who feel less prepared tend to avoid career choices perceived as more complex and uncertain. This finding is consistent with previous references showing that competency readiness and self-efficacy shape accounting students' career interests (Fitri et al., 2025; Gultom et al., 2024; Naibaho & Poniman, 2024; Putra, 2021). Based on the theory of planned behavior (Ajzen, 1991, 2002), specifically the component of perceived behavioral control, which emphasizes that an individual's intentions are influenced by their beliefs about their ability to perform a behavior. Self-efficacy reflects this level of confidence, so students who feel more capable are more likely to develop an interest in the sustainability accounting profession.

This finding is also consistent with person-environment fit theory (Nauta, 2010), which suggests that career preferences are more likely to emerge when individuals perceive a match between their competencies and the characteristics of a profession. Students who perceive they possess the knowledge, skills, and preparedness required in sustainability accounting are more likely to view the profession as a good fit for their personal abilities. Consequently, the perceived match between individual readiness and professional demands strengthens their interest in pursuing a career in this field. In the context of learning, student readiness is shaped not only by formal academic processes but also by greater exposure to information on sustainability issues. These conditions include the development of sustainability-related information, academic attention to sustainability topics, and student engagement in sustainability-related activities, such as writing essays and scientific papers on sustainability, participating in academic discussions and seminars, and sustainability-related training. Students with greater access to and engagement in these activities tend to develop a deeper understanding, which enhances their readiness and strengthens their confidence in making career decisions.

Furthermore, these findings suggest that student readiness plays a more important role than positive perceptions of sustainability accounting alone. Although students generally recognize the importance and prospects of sustainability accounting, their interest in pursuing this profession ultimately depends on whether they can meet its competency requirements.

This condition suggests that career interest in an emerging profession is driven not only by perceived attractiveness and opportunities but also by confidence in one's ability to succeed in it. The findings in this study also imply that efforts to increase student interest in becoming sustainability accountants should focus not only on increasing awareness of sustainability issues but also on strengthening students' competencies and practical readiness.

The moderating role of institutional support on the effect of career prospects on interest in becoming sustainability accountants

The results of the hypothesis testing indicate that institutional support does not strengthen the positive influence of career prospects on students' interest in becoming sustainability accountants. This finding indicates that the relationship between career prospects and career interest remains relevant, but is not significantly influenced by the level of institutional support students perceive. This result is consistent with the career prospects variable, which already shows a significant direct effect and a high mean value (4.9440). This condition indicates that students' perceptions of job opportunities and the profession's future are strong enough to shape their interest independently, so additional institutional support does not have a significant strengthening effect. In this study, institutional support is reflected in students' perceptions of the availability of curriculum, the role of lecturers, and learning facilities that support competency development in sustainability accounting. However, this support tends to be general and has not been specifically directed at strengthening students' understanding of career paths in this field. Consequently, institutional support has not been able to significantly strengthen the relationship between perceived career prospects and career interest. From the perspective of respondents' characteristics, students are still in the career exploration stage and tend to rely more on their own assessments of job opportunities and the profession's future when forming career interests. Furthermore, only 40% of respondents have participated in sustainability-related training. This situation suggests that perceived institutional support does not necessarily translate into readiness or experience that can strengthen students' confidence in choosing this career path. In the theory of planned behavior (Ajzen, 1991), career prospects are linked to behavioral beliefs that directly shape intentions, while institutional support is more closely related to external factors that influence perceived behavioral control.

Furthermore, from the perspective of person-environment fit theory (Andela & Van Der Doef, 2019), career interest is expected to be stronger when there is alignment between individual characteristics and a supportive environment. Individuals tend to choose environments that allow them to express their abilities, values, and preferences. In this study, although students had a high perception of career prospects, the institutional environment did not provide sufficiently specific and relevant support to create this alignment. Consequently, the alignment between perceived career opportunities and environmental support was not fully achieved, resulting in no significant moderating effect. Ideally, a supportive educational environment can influence students' career interests (Damayanti et al., 2023; Evangeline & Lukman, 2024; Suprehatin et al., 2024), particularly by providing career information, relevant learning experiences, and academic interactions that enhance professional understanding. This support generally plays a gradual role in shaping students' career perceptions and orientations. This finding suggests that although students perceive institutional support, it is still relatively general and has not been specifically targeted to strengthen the relationship between perceived career prospects and career decisions in sustainability accounting.

Furthermore, this finding suggests that students' perceptions of career opportunities are strong enough to shape career interests independently. Students appear to rely more on their assessments of job market opportunities and future professional relevance than on institutional signals from their universities. Consequently, institutional support is not a determining factor once students already perceive sustainability accounting as a promising career path. These findings also suggest that current educational institutions may need to go beyond general academic support and provide more career-oriented sustainability initiatives, such as certification programs in sustainability accounting, industry engagement, internships, and direct interactions with sustainability professionals.

Such initiatives can help translate perceived career opportunities into more concrete career planning and strengthen the link between career prospects and career interests.

The moderating role of institutional support on the effect of professional value on interest in becoming sustainability accountants

The result of the hypothesis testing indicates that institutional support does not moderate the influence of professional values on students' interest in becoming sustainability accountants. This finding indicates that students' perceptions of the profession's value and meaning do not change significantly, even when institutional support is available. This result is consistent with the professional values variable, which has a very high mean value (4.9606), indicating that students generally have positive perceptions of the social value, ethical significance, and contributions of the sustainability accounting profession. However, these perceptions tend to be normative and general, and do not directly translate into actual career interests. From the perspective of respondent characteristics, students remain in the career exploration stage and tend to prioritize factors they currently understand, such as job opportunities and future career prospects, over the in-depth professional values of sustainability accountants.

Furthermore, only 40% of respondents have participated in sustainability-related training, indicating that students' understanding of the profession's meaning has not been fully internalized into their long-term career goals in accounting. In this study, institutional support is reflected in students' perceptions of the availability of the curriculum, the role of lecturers, and the learning facilities as a supportive environment. However, when professional values are not yet the primary basis for career decision-making, such support tends to reinforce their general understanding of sustainability accounting rather than boosting their career preferences. Conceptually, this situation indicates a gap between normative evaluations of the profession (attitudes) and practical career decision-making (intentions). In the theory of planned behavior (Ajzen, 1991), a positive attitude toward a profession is insufficient to form intentions without the support of perceived capabilities and clearly stated expected outcomes.

From a person-environment fit perspective (Andela & Van Der Doef, 2019), career interests are strengthened when there is alignment between individual characteristics and a supportive environment. Individuals tend to choose environments that allow them to express their values, abilities, and preferences. In this study, although students had positive perceptions of professional values, the institutional environment did not provide sufficiently specific and relevant support to foster such alignment. Consequently, professional values, which remain normative, are not optimally connected to an environment that facilitates the realization of career choices. Based on findings in previous studies, support from the educational environment can influence students' career interests (Damayanti et al., 2023; Evangeline & Lukman, 2024; Suprehatin et al., 2024), particularly through the provision of relevant information and learning experiences. However, the institutional support students perceive currently appears general and not specifically directed at strengthening career decisions in sustainability accounting. Consequently, the influence of institutional support is more indirect and insufficient to strengthen the relationship between professional values and students' career interests.

This finding suggests that students' appreciation of the social and ethical values of sustainability accounting has not yet developed into a strong career orientation. Although students generally view sustainability accounting as a meaningful profession, this perception remains at the level of awareness and normative evaluation rather than actual career commitment. These findings suggest that introducing sustainability values alone may not be enough to encourage students to pursue careers in sustainability accounting; they may also need to provide clearer information about career paths, competency requirements, and professional opportunities to help translate the profession's perceived values into actual career intentions.

The moderating role of institutional support on the effect of self-readiness on interest in becoming sustainability accountants

The result of the hypothesis testing indicates that institutional support strengthens the positive influence of self-readiness on students' interest in becoming sustainability accountants. This finding indicates that the higher the level of institutional support students perceive, the stronger the influence of self-readiness on their interest in pursuing a career as a sustainability accountant. Previous findings indicate that self-readiness directly influences career interest, making it a key determinant in shaping student interest. However, institutional support amplifies this influence by providing a more certain medium from students' perspective, thereby strengthening their self-readiness in choosing a future career as a sustainability accountant.

From a respondent perspective, most students were in their third (42.26%) and fifth (35.47%) semesters, indicating they were still in the career exploration and competency development phase. Furthermore, only 40% of respondents had participated in sustainability-related training, indicating that sustainability accounting readiness had not yet been fully developed through practical experience. Under such circumstances, institutional support is crucial for helping students choose a career in accounting, particularly in sustainability accounting. The educational institution where students study is the primary environment that helps students translate perceived readiness into greater confidence in their career choices.

Institutional support reflects students' perceptions of the availability of the curriculum, faculty roles, and learning facilities. When students who already feel self-prepared also feel supported by the academic environment, their preparedness becomes more focused and aligned with professional demands. Conversely, without institutional support, self-preparedness may remain at the level of individual perception and may not fully develop into a strong career interest. From the perspective of the theory of planned behavior (Ajzen, 1991), self-readiness reflects students' internal belief in their capabilities, while institutional support serves as an external factor that reinforces the perception that the career choice is feasible. The interaction between these two factors enhances students' confidence in converting readiness into career intention. Furthermore, from the perspective of person-environment fit (Andela & Van Der Doef, 2019), career interest is strengthened when there is alignment between individual characteristics and a supportive environment. Students with higher levels of self-readiness are more responsive to relevant institutional support, as such an environment enables them to express their abilities and further develop their competencies. Thus, institutional support serves as a contextual factor that strengthens the alignment between individual readiness and the demands of the sustainability accounting profession.

Consistent with this, prior studies indicate that support from the educational environment can influence students' career interests (Damayanti et al., 2023; Evangeline & Lukman, 2024; Primaswara & Handayani, 2023; Suprehatin et al., 2024), particularly through the provision of relevant information, learning experiences, and supportive academic environments. In this study, institutional support appeared to be more effective when combined with self-readiness, as students who already had a foundation of confidence in their abilities were better able to leverage it to shape their career decisions.

Therefore, the findings of this study suggest that institutional support not only serves as a general support factor but is more meaningful when it interacts with students' self-readiness. In the context of sustainability accounting as an emerging field, the combination of students' personal self-readiness and academic support for the environment creates conditions that strengthen students' interest in pursuing the profession. These findings suggest that institutional support is most effective when students already possess a certain level of preparedness and confidence related to the sustainability accounting profession. In other words, institutional support does not create career interest on its own but rather enhances the ability of prepared students to translate their readiness into stronger career intentions. The findings of this study highlight the importance of simultaneously developing individual competencies and institutional support mechanisms. Educational institutions where students study can enhance students' interest in sustainability accounting by providing learning experiences, sustainability-related projects, sustainability accounting training, and professional exposure that strengthen the readiness and relevance of sustainability accounting as a future career path.

CONCLUSIONS

This study concludes that career prospects and self-readiness positively influence students' interest in pursuing a career as a sustainability accountant, whereas professional values do not. The findings also indicate that institutional support acts as a moderating variable in the relationship between self-readiness, but does not moderate the influence of career prospects and professional values on students' interest in pursuing a career as a sustainability accountant. This suggests that self-readiness is more responsive to reinforcement from the academic environment than other variables. Thus, these findings confirm that internal factors, specifically self-readiness, and external factors, namely perceived career prospects, are the primary determinants of student interest in the sustainability accounting profession. Conversely, normative factors such as professional values have not been a primary determinant in this context.

The findings of this study indicate that the current development of sustainability reporting regulations, particularly through the implementation of IFRS S1-S2 and PSPK 1-2, has created new career opportunities for future accounting professionals. However, students' interest in becoming sustainability accountants depends not only on their awareness of sustainability issues and professional values, but also on their readiness to meet the profession's competency requirements. Consequently, strengthening sustainability-related competencies is an important strategy for developing future sustainability accounting professionals and supporting the implementation of sustainability reporting practices in Indonesia.

This study has several limitations. First, it used a perception-based approach, meaning the results reflect students' subjective evaluations and may not always reflect their actual competencies. Second, the scope of this study was limited to undergraduate accounting students at a single institution, thereby limiting the generalizability of the findings to broader contexts. Third, institutional support was measured primarily through students' perceptions of the academic environment, thereby not capturing more specific forms of support directly related to the development of sustainability accounting competencies. Future research is recommended to expand the model by including more specific variables related to practical experience, exposure to sustainability issues, and student involvement in sustainability accounting-related activities to provide a more comprehensive understanding of the factors shaping students' career interests. Furthermore, future research could expand the sample to include students from multiple universities across regions in Indonesia, enabling cross-institutional comparisons and increasing the generalizability of the findings.

Future research could also examine additional variables, such as sustainability accounting literacy, perceived career risk, and the influence of the professional environment, to contribute to a broader understanding of the formation of career interests in sustainability accounting. The use of mixed methods can also be considered to capture factors that cannot be fully explained through quantitative approaches alone. This research has important implications for accounting education. Educational institutions need to focus on strengthening student preparedness by developing competencies relevant to sustainability accounting. Furthermore, educational institutions should provide access to career information, training, and academic and non-academic activities related to ESG and sustainability accounting, so that students not only understand the profession from a normative perspective but also develop greater readiness to enter the field. Furthermore, strengthening the role of lecturers and the academic environment in integrating sustainability issues into the curriculum can help students bridge the gap between career perceptions and competency readiness.

AI DECLARATION

The authors declare that artificial intelligence (AI) tools were used solely to support grammar checking, elaboration, editing, and sentence correction during the manuscript writing process. The authors critically reviewed, validated, and revised all AI-generated content and take full responsibility for the accuracy, originality, interpretation, and integrity of the manuscript. No AI tools were used to generate, collect, analyze, or interpret the research data or to draw scientific conclusions. All intellectual contributions, including the formulation of the research idea, research design, data collection, data analysis, interpretation of results, discussion, and preparation of conclusions, were made solely by the authors.

REFERENCES

Adams, C. A., & Larrinaga, C. (2019). Progress: Engaging with Organisations in Pursuit of Improved Sustainability Accounting and Performance. Accounting, Auditing and Accountability Journal, 32(8), 2367–2394. https://doi.org/10.1108/AAAJ-03-2018-3399.

Ajzen, I. (1991). The theory of planned behavior. Organizational Behavior and Human Decision Processes, 50, 179–211. https://doi.org/10.1016/0749-5978(91)90020-T.

Ajzen, I. (2002). Perceived Behavioral Control, Self-Efficacy, Locus of Control, and The Theory Of Planned Behavior. Journal of Applied Social Psychology, 32(4), 665–683. https://doi.org/10.1111/j.1559-1816.2002.tb00236.x.

Amelia, N., & Banjarnahor, H. (2023). Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi untuk Berkarir sebagai Akuntan Publik. Eco-Buss (Economy and Business), 6(12), 271–286. https://doi.org/10.32877/eb.v6i1.784.

Andela, M., & Van Der Doef, M. (2019). A Comprehensive Assessment of The Person–Environment Fit Dimensions and Their Relationships with Work- Related Outcomes. Journal of Career Development, 1–16. https://doi.org/10.1177/0894845318789512.

Aulia, R. F., Suyono, N. A., & Firiani, F. Y. (2024). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi untuk Berkarir menjadi Akuntan Publik (studi empiris pada mahasiswa akuntansi Universitas Sains Al-Qur'an Jawa Tengah di Wonosobo). Jurnal Akuntansi, Manajemen & Perbankan Syariah, 4(2), 85–96. https://doi.org/10.32699/jamasy.v4i2.7655.

Aziza, W. Q., & Sukoharsono, E. G. (2021). Evolusi Akuntansi Keberlanjutan. Syntax Literate: Jurnal Ilmiah Indonesia, 6(10), 5371–5388. https://doi.org/10.36418/syntax-literate.v6i10.4376.

Azizah, N., Nugraha, N., & Mardiani, R. (2025). Faktor-Faktor yang Mempengaruhi Minat Menjadi Akuntan Publik (Studi pada Mahasiswa Akuntansi di PTN se-Bandung Raya). Journal of Finance, Entrepreneurship, and Accounting Education, 4(2), 204–219. https://ejournal.upi.edu/index.php/fineteach/article/view/83152.

Bebbington, J., & Unerman, J. (2020). Advancing Research into Accounting and The UN Sustainable Development Goals. Accounting, Auditing & Accountability Journal, 33(7), 1657–1670. https://doi.org/10.1108/AAAJ-05-2020-4556.

Blanchard, C. A., & Lichtenberg, J. W. (2003). Compromise in Career Decision Making: A Test of Gottfredson's Theory. Journal of Vocational Behavior, 62, 250–271. https://doi.org/10.1016/S0001-8791(02)00026-X.

Damayanti, E. E., Marlinah, A., & Syarlis, M. F. (2023). Faktor Pengaruh Minat Mahasiswa Akuntansi Universitas Negeri Makassar terhadap Profesi Akuntan Pendidik. Jurnal Malomo : Manajemen Dan Akuntansi, 1(3), 256–266. https://e-jurnal.nobel.ac.id/index.php/malomo/article/view/3842.

Dippa, F. A. T., Mendra, N. P. Y., & Bhegawati, D. A. S. (2020). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi untuk berkarir menjadi akuntan publik (studi kasus pada Universitas Mahasaraswati Denpasar). Jurnal Kharisma, 2(2), 262–283. https://e-journal.unmas.ac.id/index.php/kharisma/article/view/759/695.

Evangeline, J., & Lukman, H. (2024). Factors Influencing Students' Choice of Accounting as a Major in Pekanbaru city. International Journal of Application on Economics and Business, 2(2), 3384–3391. https://doi.org/10.24912/ijaeb.v2i2.3384-3391.

Firmansyah, A., & Wibowo, P. (2025a). Akuntansi Keberlanjutan sebagai Bidang Profesi Baru: Reposisi Peran dan Kebutuhan Kompetensi Akuntan. Journal of Law, Administration, and Social Science, 5(5), 468–486. https://doi.org/10.54957/jolas.v5i5.1894.

Firmansyah, A., & Wibowo, P. (2025b). Integrasi PSPK 1-2 dengan RPJMN 2025-2029: Analisis Kebijakan Pelaporan Keberlanjutan di Indonesia. Jurnalku, 5(4), 293–312. https://doi.org/10.54957/jurnalku.v5i4.1981.

Firmansyah, A., & Wibowo, P. (2025c). Pergeseran Paradigma Pelaporan Keberlanjutan di Indonesia Menuju Pengungkapan Keberlanjutan Berbasis Keuangan. Akuntansiku, 4(4), 257–275. https://doi.org/10.54957/akuntansiku.v4i4.1983.

Fitri, F., Rabiyah, U., & Anggraeni, D. (2025). Analisis Faktor-Faktor yang Memengaruhi Minat Mahasiswa Akuntansi Menjadi Akuntan Publik. Jurnal Akuntasi Dan Keuangan Kontemporer, 8(1), 242–251. https://doi.org/10.30596/jakk.v8i1.24798.

Gray, R., Adams, C. A., & Owen, D. (2014). Accountability, Social Responsibility and Sustainability. Pearson Education Limited. https://www.pearson.com/store/p/accountability-social-responsibility-and-sustainability-accounting-for-society-and-the-environment/GPROG_A100060879194_learnerau-availability/9780273681380.

Gultom, A. P., Pangaribuan, H., & Siagian, H. L. (2024). Analysis of Factors Affecting Accounting Students Interest in a Career as a Public Accountant. INNOVATIVE: Journal Of Social Science Research, 4(4), 4411–4430. https://doi.org/10.31004/innovative.v4i2.9656.

Hair, J. F., & Alamer, A. (2022). Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example. Research Methods in Applied Linguistics, 1(3). https://doi.org/10.1016/j.rmal.2022.100027.

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). Multivariate data analysis (eight edition). Cengage Learning.

Hasim, F., Manaf, N. D., & Dientri, A. M. (2020). Analysis of Factors That Influence Accounting Students Choose Career as a Public Accountant. Journal of Auditing, Finance, and Forensic Accounting, 8(1), 19–26. https://doi.org/10.21107/jaffa.v8i1.6733.

IFRS Foundation. (2023a). IFRS S1 Sustainability Disclosure Standard: General Requirements for Disclosure of Sustainability-related Financial Information. https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/.

IFRS Foundation. (2023b). IFRS S2 Sustainability Disclosure Standard: Climate-related Disclosure. https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/.

Ikatan Akuntan Indonesia. (2025). Standar Baru IAI Perkuat Posisi Indonesia di Panggung Keberlanjutan Global. https://web.iaiglobal.or.id/Berita-IAI/detail/standar_baru_iai_perkuat_posisi_indonesia_di_panggung_keberlanjutan_global#gsc.tab=0.

Jaya, I. M. L. M., & Bhuana, K. W. (2024). Depth interviews of accounting and artificial intelegance: Sustainability of accountant in Indonesia. Quality - Access to Success, 25(200), 1–9. https://doi.org/10.47750/QAS/25.200.01.

Lande, A., Rizal, M., Irawan, N., & Syaikhudin, A. Y. (2024). Factors affecting students interest in becoming public accountants. Journal of Economics and Economic Policy, 1(4), 88–97. https://doi.org/10.61796/ijecep.v1i4.49.

Mardi, M., & Handarini, D. (2025). Analysis of Factors Influencing Accounting Students' Career Intentions with Third-Party Mediation. The 8th International Conference on Education Innovation (ICEI 2024), 475–501. https://doi.org/10.2991/978-2-38476-360-3.

Marsintauli, F., Situmorang, R. P., & Suminar, S. R. (2022). Understanding the Drivers' Factors for Choosing an Accounting Student's Career as a Professional Accountant. Business Economic, Communication, and Social Sciences Journal, 4(2), 133–144. https://doi.org/10.21512/becossjournal.v4i2.8450.

Mcdaniel, M. A., & Snell, A. F. (1999). Holland's theory and Occupational Information. Journal of Vocational Behavior, 85, 74–85. https://doi.org/10.1006/jvbe.1999.1698.

Murdiawati, D. (2020). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi di Surabaya untuk Memilih Karir Menjadi Akuntan Publik. Jurnal Akuntansi Dan Pajak, 20(2), 248–256. https://jurnal.stie-aas.ac.id/index.php/jap/article/view/748.

Nabila, A. F., Prudensiana, M., & Muga, L. (2025). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Menjadi Akuntan. Perspektif Akuntansi, 8(1), 14–32. https://doi.org/10.24246/persi.v8i1.p14-32.

Naibaho, D., & Poniman, P. (2024). Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Berkarir Menjadi Akuntan Publik. Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah, 9(204), 405–421. https://doi.org/10.30651/jms.v9i1.21743.

Nauta, M. M. (2010). The Development, Evolution, and Status of Holland's Theory of Vocational Personalities: Reflections and Future Directions for Counseling Psychology. Journal of Counseling Psychology, 57(1), 11–22. https://doi.org/10.1037/a0018213.

Peraturan Presiden RI. (2025). Peraturan Presiden (Perpres) Nomor 12 Tahun 2025 tentang Rencana Pembangunan Jangka Menengah Nasional Tahun 2025 - 2029. https://peraturan.bpk.go.id/Details/314638/perpres-no-12-tahun-2025.

Primaswara, K., & Handayani, N. (2023). Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi dalam Memilih Karir Menjadi Akuntan Publik. Jurnal Ilmu Dan Riset Akuntansi, 12(1), 1–20. https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/5111.

Putra, A. (2021). Analysis of Factors Affecting Accounting Students in Career Selection as Public and Non-Public Accountants. Jurnal Ekonomi, 12(1), 56–67. https://doi.org/10.47007/jeko.v12i01.4001.

Qothrunnada, A., & Zakiy, F. S. (2022). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Syari'ah untuk Berkarir Menjadi Akuntan Publik. Jurnal Ekonomi Dan Bisnis Islam, 2(1), 66–85. https://doi.org/10.56013/jebi.v2i1.1163.

Renata, A., & Hardiningsih, P. (2025). Faktor-Faktor yang Mempengaruhi Turunnya Minat Mahasiswa Ppak Dan Magister Akuntansi terhadap Profesi Akuntansi. COSTING: Journal of Economic, Business and Accounting, 8(2), 1263–1271. https://doi.org/10.31539/costing.v8i2.14812.

Rosyadi, R. I., & Sari, S. P. (2018). Analysis of Factors that Influence The Interest of Accounting Students Following Accounting Professional Education. International Summit on Science Technology and Humanity (ISETH 2018), Iseth, 310–318. https://doi.org/10.23917/iseth.2310.

Schaltegger, S., & Burritt, R. (2018). Business Cases and Corporate Engagement with Sustainability: Differentiating Ethical Motivations. Journal of Business Ethics, 147, 241–259. https://doi.org/10.1007/s10551-015-2938-0.

Schaltegger, S., & Burritt, R. L. (2010). Sustainability Accounting for Companies: Catchphrase or Decision Support for Business Leaders? Journal of World Business, 45, 375–384. https://doi.org/10.1016/j.jwb.2009.08.002.

Sulistiyanti, U., Kurniawan, S., & Wibisono, A. F. (2022). The Determinant Factors Influencing Accounting Students' Interest in Tax Career. Journal of Contemporary Accounting, 4(2), 95–105. https://doi.org/10.20885/jca.vol4.iss2.art3.

Sunarno, R. D., & Ningsih, S. (2025). Analisis Bibliometrik: Tren Penelitian Sustainability Accounting. Owner: Riset & Jurnal Akuntansi, 9(April), 955–964. https://doi.org/10.33395/owner.v9i2.2628.

Suprehatin, S., Widaninggar, N., & Sari, N. K. (2024). Factors Influencing Accounting Study Program Students' Interest in Choosing a Career to Become Public Accountants in Higher Education in Jember District. Journal of Economics, Management, Business, and Accounting Research, 2(1), 67–85. https://doi.org/10.31967/jembar.v2i1.1063.

Syafzah, K., & Ali, F. (2023). Analysis of Factors Influencing Accounting Students' Perception Of Student Interest In Become Public Accountants. Reliable Accounting Journal, 3(1), 53–62. https://doi.org/10.36352/raj.v3i1.530.

Wagenhofer, A. (2024). Sustainability Reporting: a Financial Reporting Perspective. Accounting in Europe, 21(1), 1–13. https://doi.org/10.1080/17449480.2023.2218398.

Wardani, M. K., & Ahzar, F. A. (2024). Minat Mahasiswa Akuntansi untuk Menjadi Akuntan Internal. Jurnal Ilmiah Wahana Pendidikan, 10(2), 598–608. https://doi.org/10.5281/zenodo.10494604.

Welly, Y., Loist, C., Wijaya, A., Sianipar, M. Y., Akuntansi, P., Tinggi, S., Ekonomi, I., Agung, S., Manajemen, P., Tinggi, S., Ekonomi, I., & Agung, S. (2022). Factors Influencing The Interest of Accounting Students' Career as Public Accountant: Work Environment As Moderators. E-Jurnal Akuntansi, 32(2), 371–383. https://doi.org/10.24843/EJA.2022.v32.i02.p07.

Wijayanti, R. A., & Purwantoro, P. (2025). Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Feb Udinus Menjadi Auditor Di Kap. COSTING: Journal of Economic, Business and Accounting, 8(3), 3865–3881. https://doi.org/10.31539/costing.v8i3.15678.

Wulantari, N. M. G., & Wirajaya, I. G. A. (2025). Factors Affecting Students' Interest in Working as Public Accountants. International Journal of Economics, Management and Accounting, 2(2), 330–339. https://doi.org/10.61132/ijema.v2i2.636.