

THE EFFECT OF EMOTIONAL INTELLIGENCE, SUSTAINABILITY AWARENESS AND STUDENTS' PERCEPTION OF SUSTAINABLE DEVELOPMENT GOALS FOR ACCOUNTING EDUCATION STUDENTS

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ABSTRACT

Important factors in shaping education based on SDGs are education quality, curriculum quality, skill level, education awareness level, knowledge level, intelligence level and learning experience. This study was used to determine the effect of Emotional Intelligence, Sustainability Awareness and Student Perceptions on the goals of Sustainable Development Goals. The implementation of SDGs in higher education is still not optimal, so this research wants to know the importance of SDG's implementation in learning. An explanatory quantitative technique is used in this study. One hundred fifty students from the following universities participated in this study: Malang State University, Surabaya State University, Yogyakarta State University, Jakarta State University, and Indonesian Education University. Sampling method was purposive sampling and data collection using a questionnaire. The results of the research that most dominantly affect the Sustainable Development Goals variable are the Sustainability Awareness (X_2) variable of 0.401, Student Perceptions (X_3) of 0.337 and Emotional Intelligence (X_1) of 0.232. So it is hoped that students' understanding of the SDGs will help them more effectively develop the skills needed for sustainable development.

Keywords: *Emotional intelligence, sustainability awareness, student perceptions sdg's*

Received: 03 Juli 2024

Accepted: 10 Oktober 2024

Published: 31 Oktober 2024

INTRODUCTION

Sustainable Development Goals (SDGs) is the world's sustainable agenda plans that aim to improve human welfare, including through education (Nousheen et al., 2020). The primary objective of accomplishing other Sustainable Development Goals (SDGs) is sustainable education, which is the fourth target put out to guarantee the enhancement of the quality of inclusive and equitable education by offering chances for lifelong learning (Fekih Zguir et al., 2021). The SDGs require motivating learning methods to change behavior to take action for sustainable development

(Finnveden et al., 2020). Important factors to shape education based on the SDGs are environment, economy, technology, gender, education access, education quality, teacher quality, education facilities, curriculum quality, skill level, education awareness level, knowledge level, intelligence level and learning experience (Ebaid, 2022a; Kioupi & Voulvoulis, 2019; SDG 4 Indicators | GEM Report SCOPE, 2020).

Universities have a role in shaping students' awareness to create a sustainability attitude through quality education, curriculum and learning (Yuan et al., 2021). Accounting education has a constitutive role in creating socially and environmentally responsible students (Ebaid, 2022a). Educating students about the value of sustainable development and the actions they can take to achieve it, the SDGs can help create a more sustainable future for everyone (Agbedahin, 2019). In sustainable accounting education teaches students to control emotions through Emotional Intelligence, encourages student concern in improving cognitive abilities as well as increasing awareness of sustainable development through Sustainability Awareness of students and improving cognitive skills and helping to develop SDGs programs through student perceptions (Estrada et al., 2021).

Accounting education students should ideally be critically engaged with the practice of sustainability accounting education (Ebaid, 2022b). Integrating sustainability education should be accompanied by curriculum development that will build students' capacity to act as sustainable agents of change throughout their lives (Filho et al., 2020). Students who have awareness of sustainable education are needed to develop competencies and increase their intelligence for sustainable education (Hay et al., 2019). The implementation of education for sustainable development in Indonesia is still ranked 97th in the world and 6th in Southeast Asia (Fristikawati et al., 2022; Nurfatimah et al., 2022). According to The Impact Ranking in 2023, State University of Malang is still ranked 410-600 of all universities in the world based on the implementation of SDGs (The Impact Rankings, 2023).

Insufficient knowledge of sustainability if the current state of education in Indonesia is not improved, it will eventually lead to a decline in educational quality (Malik et al., 2019a). Students' education in Indonesia will be improved by using the Sustainable Development Goals (SDGs) in accounting instruction. In order to raise the standard of education in Indonesia, students must support the SDG by raising awareness of the significance of sustainable education applied to day-to-day living (Nurfatimah et al., 2022).

Students who have an awareness of sustainability will play a positive role in their environment (Msengi et al., 2019). This is in line with Critical Social Theory (CST) which discusses social issues and power structures to promote social justice and equality (Habermas, 1987). Social issues in CST also discuss the application of SDGs in the welfare of a dignified life (Evans & Tina, 2021). CST emphasizes the importance of awareness in responding to SDGs and applying them in the environment, especially in education (Fuchs, 2017; Leonardo, 2004).

Emotional intelligence (EI) is the ability to control, manage, understand, and handle emotions owned by humans (Awal Nur, 2020). EI is the ability to learn about

the self and apply that wisdom to the world around us (Wamsler & Restoy, 2020). EI generally includes several skills, namely, the ability to utilize emotions, emotional awareness, apply them to solve problems, the ability to manage emotions and include emotional regulation (Warrier et al., 2021). Students with high EI can identify how they feel, what those feelings mean, and how those emotions will influence their behavior (Estrada et al., 2021).

Sustainability awareness is an attitude of concern for the application of the SDGs to environmental, social, economic and educational life (Msengi et al., 2019). Building sustainability awareness through education has several significant benefits, namely understanding the dependence on life and how actions will affect a sustainable future (Malik et al., 2019b). In order to raise students' knowledge of sustainability, educational institutions must modify their mission, policies, methods of instruction, and, most importantly, the curricula in higher education (Žalėnienė & Pereira, 2021). Development of sustainability issues in the field of education, students' sustainability mindset must be fostered through higher education (Zamora-Polo & Sánchez-Martín, 2019).

Perception is something that will affect changes in attitudes and will determine student behavior (Wang et al., 2020). In influencing changes in student attitudes, perception will go through the process of organizing, implementing, and integrating the stimulus received so that it will become something meaningful (Hay et al., 2019). The stimulus will get a response from students depending on the student's attention. So the ability to think, feel and experience that students have is not the same as other students (Aleixo et al., 2021). This will show the results of perceptions that may differ from one student to another (Pereira Ribeiro et al., 2021). In the concept of sustainability education, the stimulus will continue to develop if students provide perceptions in accordance with indicators regarding the application and integration of sustainability education in everyday life (Dvořák et al., 2020).

EI has a large influence and adds additional variation in the implementation of SDGs in higher education (Di Fabio & Saklofske, 2019; Estrada et al., 2021b; Warrier et al., 2021). Meanwhile, in the research of Alam & Lin (2022) EI only affects student learning motivation and level of independence in high school students. However, in some previous studies EI had no effect on the application of SDG (Awal Nur, 2020). The CST concept also discusses the application of SDGs in the welfare of a dignified life (Evans & Tina, 2021). Based on CST, EI should have a positive effect because in the context of CST education is expected to help produce critical individuals are able innovate to achieve SDGs (Flecha, 2020; Fuchs, 2017). Then hypothesis one in this study is.

H₁: Emotional intelligence influences the Sustainable Development Goals

Sustainability awareness is an attitude of concern for the application of SDGs to environmental, social, economic and educational life (Msengi et al., 2019). Sustainability awareness has an effect on the implementation of SDGs (Cho et al., 2020; Peyrovan, 2019; Sharma & Stewart, 2022; Zahraw & Mustafa, 2022).

However, sustainability awareness does not have a direct effect on SDG implementation (Perkasa et al., 2017; Ramadhan & Surjanti, 2022). Based on critical social theory, it discusses awareness to implement sustainable development (Evans & Tina, 2021). In critical social theory, sustainability awareness should have a positive effect because this theory forms students' awareness in innovating to achieve SDGs (Flecha, 2020). Therefore, hypothesis 2 in this study is.

H₂: Sustainability awareness influences the Sustainable Development Goals

Student perceptions have had a positive impact on the development of SDGs in higher education (Aina et al., 2019; Aleixo et al., 2021; Ebaid, 2022a). This research is different from the research of Herlina *et al.*, (2020); Prima Wahyu Titisari, (2019). student perception does not have a significant influence on the implementation of SDGs. Based on critical social theory, it states that student perception of SDGs is able to promote the sustainability of environmental justice, and develop students' knowledge and skills to create a more sustainable future. So, student perception has a positive effect on SDG. Therefore, hypothesis 3 in this study is.

H₃: Students perception influences the Sustainable Development Goals

RESEARCH METHOD

This study which aims to test the correlation between the independent and dependent variables uses quantitative research (Sugeng, 2022). The population in this study were undergraduate students of Accounting Education at Malang State University, Surabaya State University, Yogyakarta State University, Jakarta State University and Indonesian Education University. The five universities have reputations as excellent higher education institutions in Indonesia, with accredited and quality accounting study programs. Students from these universities tend to have a better understanding of accounting and sustainability concepts. Relevant Curriculum The accounting curricula at these universities have integrated material on sustainability, so students have been exposed to these issues. By focusing on accounting students, this research can provide a deeper understanding of how sustainability concepts are integrated in accounting education and how students understand and apply them. The sampling technique uses a purposive sampling technique, namely sampling using special criteria (Sugiyono, 2019). Sample in this study were students from East Java and the sample determination was determined representative. Determination of a representative sample depends on the number of indicators multiplied by 5-10 (Black & Babin, 2019). The number of indicators in this study were 12 and multiplied by 10 so that the sample in this study was 120. This research instrument totals 41 statements and will be obtained through a closed questionnaire using Google Form.

The research instrument trial will be conducted on 30 Malang State University students outside of the research sample. Based on the results of this research validity test with SPSS 26, resulting in R_{count} greater than ($>$) R_{table} of (0.361), all instrument statements are declared valid. Based on the results in the reliability test,

variable X_1 has a Cronbach's Alpha of (0.881), variable X_2 of (0.911), variable X_3 of (0.879), variable Y of (0.918) greater than (0.6) so that all data in the study are reliable. Testing the research hypothesis, the researcher used multiple linear regression analysis consisting of a normality test, multicollinearity test, and heteroscedasticity test.

RESULTS AND DISCUSSION

Data Description

Students as respondents of this study came from S1 Accounting Education Malang State University, Surabaya State University, Yogyakarta State University, Jakarta State University and Indonesian Education University totaling 150 students. Based on Table 1, it can be seen that male respondents in the study were 29% and female respondents were 71%.

Table 1.
Respondents Characteristics

Gender	Frequency	Percentage
Male	43	29%
Female	107	71%
Total	150	100%

Normality Test

In order to determine if the data utilized in this study are regularly distributed, a normality test was conducted. In this study, Kolmogorov-Smirnov is used. The data is generally dispersed if the test has a sig value larger than the 5% (0.05) alpha value. The study data is regularly distributed, according to Table 2, where the Kolmogorof-Smirnov value is 0.65 and the sig. value (0.200) is larger than the Alpha (0.05).

Table 2.
Normality Test

One-Sample Kolmogorov-Smirnov	Asymp. Sig. (2-tailed)	Keterangan
.64	.200	Normal

Source: Output of the SPSS 26

Multicollinearity Test

Good regression has shown that there is no multicorrelation between the X variables or Y variabel. According to Ibáñez et al. (2020), the presence or absence of intercorrelation can be determined using the tolerance value (≤ 0.10) and the VIF value (< 10), then there are no symptoms of multicollinearity between the independent variables. Table 3 presents the tolerance value of emotional intelligence, sustainability awareness and students' perception (< 0.10), so there is significant correlation between the dependent variable and the independent variable. Furthermore, the VIF value of all variables is less than 10, this means that there are there are no indication of multicollinearity in the regression model or there is no significant correlation between variables.

Table 3.
Multicollinearity Test

Variables	Tolerance	VIF	Description
Emotional Intelligence	.544	1.837	Negative multicollinearity
Sustainability Awareness	.418	2.390	Negative multicollinearity
Students' Perception	.474	2.111	Negative multicollinearity

Source: Output of the SPSS 26

Heteroscedasticity Test

This test is used to determine whether variable variations are not the same in all research variables. A good multiple linear regression equation is one that does not experience symptoms of heteroscedasticity. In testing heteroscedasticity, this study uses the Glejser Test as a basis for decision making. Heteroscedasticity symptoms cannot occur if the (sig.) value is greater than (> 0.05). All variables tested do not show symptoms of heteroscedasticity and can be used for regression tests as can be seen in table 4 showing the significance value of emotional intelligence, sustainability awareness and students' perception is above (0.05).

Table 4.
Heteroscedasticity Test

Variables	Sig.	Description
Emotional Intelligence	.109	Heteroscedasticity does not occur
Sustainability Awareness	.428	Heteroscedasticity does not occur
Students' Perception	.106	Heteroscedasticity does not occur

Source: Output of the SPSS 26

t-test

Based on Table 5, it shows that the emotional intelligence variable has a t_{count} value of (2.359) $> t_{\text{table}}$ of (1.65787) and a value (sig.) of $0.020 < 0.05$. The t_{table} value will be determined from $df = n-2$ or $120-2 = 118$ in the t_{table} shows 1.65787. sustainability awareness variable has t_{count} (4.510) $> t_{\text{table}}$ (1.65787). Students' perception variable has t_{count} (2.676) $> t_{\text{table}}$ (1.65787). Thus, all variables have a significant effect on SDGs.

$$Y = (13.794) + 0.232X_1 + 0.401X_2 + 0.337X_3$$

The coefficient of the variable equation is constant and positive at 13,794, so if emotional intelligence, sustainability awareness, and student perception of sustainable development goals are equal to zero (0), the SDGs variable will remain at 13,794. The regression coefficient of emotional intelligence variable is 0.232, so if the value increases by one, the value of the Sustainable Development Goals variable will increase by 0.232, assuming the sustainability awareness and student perception variables are considered constant. The sustainability awareness regression coefficient is 0.401, if the variable value increases by one, the value of the Sustainable Development Goals variable will increase by 0.401, assuming the emotional intelligence and student perception variables are considered constant. The student perception regression coefficient is 0.337, if the variable value increases by one, the value of the Sustainable Development Goals variable will increase by

0.337, assuming the emotional intelligence and sustainability awareness variables are considered constant.

The results of the research that most dominantly affect the Sustainable Development Goals variable are the sustainability awareness variable (X_2) of 0.401, student perception (X_3) of 0.337 and emotional intelligence (X_1) of 0.232. The increasing effect is caused by awareness of sustainability and honed with student understanding through perception and applied with emotional intelligence through lecture activities. Thus, there is a positive relationship in all research variables.

Table 5.
t-Test Result

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	<i>Sig.</i>
	B	Std. Error	Beta		
1 (Constant)	13.794	3.446		4.003	.000
Emotional Intelligence	.232	.098	.194	2.359	.020
Sustainability Awareness	.401	.089	.423	4.510	.000
Students' Perception	.337	.126	.236	2.676	.009

a. Dependent Variable: *Sustainable Development Goals*

The results of this study are accordance with research of Estrada et al. (2021) stated that there is a positive influence on the emotional intelligence variable on the Sustainable Development Goals. Research Chandradasa & Galhena (2022) stated that by promoting effective communication, empathy, and building trust, emotional intelligence (EI) can contribute to better educational outcomes and improve mental well-being. Emotional intelligence (EI) is a significant component of human behavior that affects many facets of life, such as social theory and sustainability. Emotional intelligence (EI) is the capacity to comprehend and control one's own emotions as well as those of others. Social theory relies heavily on EI to understand how individuals interact with one another and their environment.

Continuing education can improve social, economic and environmental awareness which are the three main pillars in developing sustainable education Yuan et al. (2021). In critical social theory, sustainability awareness can contribute to changes in the behavior of society and government in facing sustainability challenges. Public awareness of the importance of the environment and sustainable development can influence the behavior of society and government in facing global challenges. In addition, sustainability awareness can affect students' critical thinking skills and awareness of sustainability issues, and affect the quality of education that is more oriented towards sustainable development. Students actually already have a positive attitude towards sustainability behavior, so they can help

achieve educational sustainability through increasing knowledge about sustainable development in accounting education in Indonesia (Aleixo et al., 2021).

F test

Testing the data simultaneously for all variables, namely emotional intelligence, sustainability awareness, student perception and sustainable development goals, the F test was conducted. According to Ibáñez et al. (2020), in the F test a data is said to be significant if the F value is calculated ($>$) from the F table and the significance value (< 0.05). Table 6 presents a value of $0.000 < 0.05$ and F_{count} of $51.918 > F_{\text{table}}$ of 3.08. In conclusion, the variables of emotional intelligence, sustainability awareness and student perception have a significant effect on the Sustainable Development Goals variable.

Table 6.
F test result

ANOVA ^a				
	Model	df	F	Sig.
1.	Regression	3	51.918	.000 ^b
	Residuals	116		
	Total	119		

Source: Output of the SPSS 26

The contribution of each independent variable to the explanation of the dependent variable is measured using the coefficient of determination. The R Square value of 0.573 is displayed in Table 7. Therefore, there is a strong 57.3% impact of the variables related to students' perceptions, emotional intelligence, and sustainability awareness on the Sustainable Development Goals.

Table 7.
Coefficient of Determination

Model Summary			
	R	R Square	Std. Error of the Estimate
1	.757 ^a	.573	3.680

Source: Output of the SPSS 26

Developing EI is essential for individuals to manage emotions, build strong communication to foster an effective learning environment. Critical social theory can be used to recognize and address environmental and social inequalities that are sustained by unsustainable behaviors in the context of education for sustainable development. The integration of critical social theory into education for sustainable development can have several benefits. First, it can help promote a more critical and nuanced understanding of sustainable development, recognizing the complex social and environmental issues involved. Second, it can help empower students to take action towards sustainable development, by equipping them with the knowledge and skills to challenge dominant power structures and to promote social justice and

equality. Finally, it can help foster social responsibility, by encouraging students to work together towards the common goal of sustainable.

DISCUSSION

The Effect of Emotional Intelligence on the Implementation of Sustainable Development Goals

The results of hypothesis testing reveal that EI increases the influence of SDG implementation on accounting education students. This supports the acceptance of hypothesis 1 (H_1), which shows a positive correlation where the higher the level of EI in students, the higher the implementation of SDGs in higher education. The results of this study are in accordance with the research of Estrada et al. (2021b) which states that there is a positive influence on the Emotional Intelligence variable on Sustainable Development Goals. Chandradasa & Galhena (2022) states that by promoting effective communication, empathy, and building trust, Emotional Intelligence (EI) can contribute to better educational outcomes and improve mental well-being. EI is an important aspect of human behavior that plays an important role in various aspects of life, including sustainability and social theory. EI refers to the ability to recognize and understand emotions in oneself and others to guide thinking and behavior. In Jurgen Habermas' social theory, EI is important for understanding how individuals interact with each other and their environment.

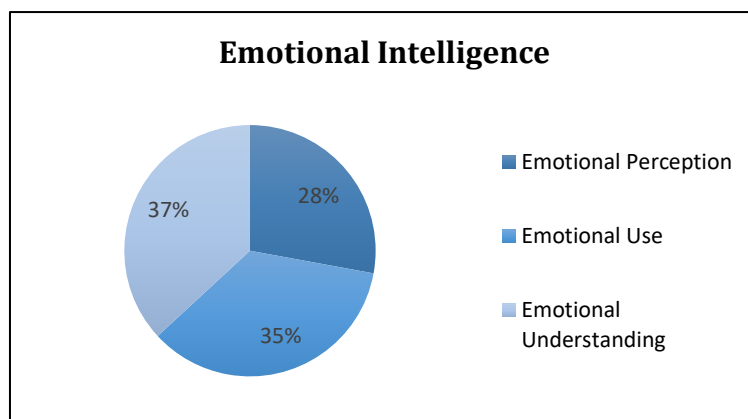


Figure 1.
Emotional Intelligence Score

The results showed significant contributions from various indicators of emotional intelligence (Figure 1): Emotional Perception by 28%, Emotional Use by 35%, and Emotional Understanding by 37%. The Emotional Intelligence indicator that has the highest influence on SDG implementation is the Emotional Understanding indicator. This indicates that students who are respondents in this study understand that emotional intelligence is very important to implement quality SDG. The results of this study are in line with previous research which states that

developing EI is very important for individuals to manage emotions, build strong communication to foster an effective learning environment.

The Effect of Sustainability Awareness on Implementation of Sustainable Development Goals

The results of hypothesis testing reveal that sustainability awareness significantly increases the implementation of SGD for accounting education students. This supports the acceptance of hypothesis 2 (H_2), which shows a positive correlation where the higher the level of student awareness of SDGs, it will increase social, economic and environmental awareness, which are the three main pillars in developing sustainable education Yuan et al. (2021a). In critical social theory, Sustainability Awareness can contribute to changes in the behavior of society and government in facing sustainability challenges. Public awareness of the importance of the environment and sustainable development can influence the behavior of society and government in facing global challenges. In addition, Sustainability Awareness can affect students' critical thinking skills and awareness of sustainability issues, and affect the quality of education that is more oriented towards sustainable development. Students actually already have a positive attitude towards sustainability behavior, so they can help achieve educational sustainability through increasing knowledge about sustainable development in accounting education in Indonesia (Aleixo et al., 2021b).

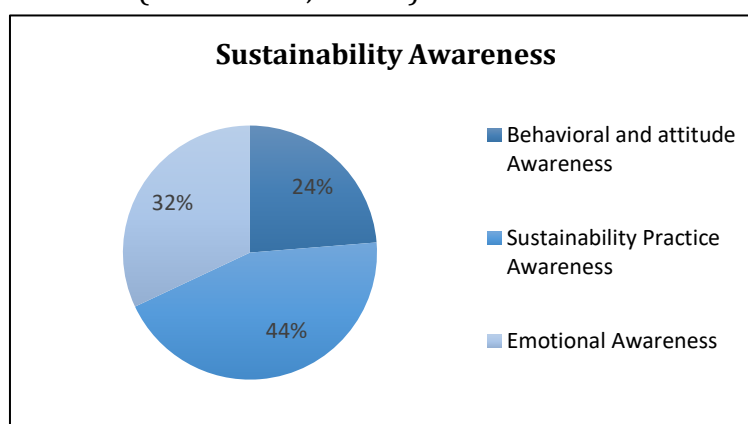


Figure 2.
Sustainability Awareness Score

The results of the study show a significant contribution from the various indicators of sustainability awareness (Figure 2), behavioral and attitude awareness by 24%, Sustainability practice awareness by 44%, and emotional awareness by 32%. This highlights that the sustainability awareness indicator that has the highest influence on SDG implementation is sustainability practice awareness. This indicates that the students who are respondents have initiative and curiosity towards the implementation of SDGs in higher education. The results of this study are in line with previous research which states that the sustainability practice

awareness indicator plays an important role in encouraging students to be more active in SDG implementation. By increasing awareness and initiative in sustainability practices, students can contribute more effectively to the achievement of sustainability goals in the higher education environment.

The Effect of Students Perception on the Implementation of Sustainable Development Goals

Hypothesis testing analysis shows that student perception significantly increases the influence of SDG implementation on accounting education students, thus validating hypothesis 3 (H₃). It was found that student perception increases if student interaction with SDGs issues is often associated with student activities. Students' perceptions of SDGs also play an important role in shaping students' views on the implementation of SDGs in everyday life. Supportive implementation of SDGs in higher education is characterized by the perception of students who are able to relate SDGs issues to their lives.

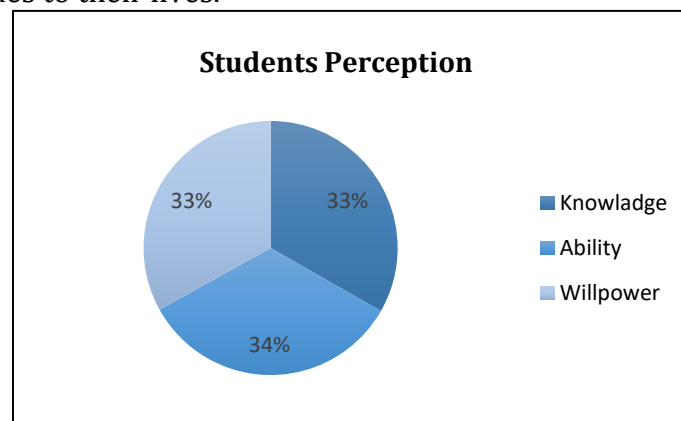


Figure 3.
Students Perception Score

The results showed significant contributions from various indicators of student perception (Figure 3), knowledge by 33%, ability by 34% and willpower by 33%. This highlights that the student perception indicator that has the highest influence on SDGs implementation is ability. The ability in SDGs implementation is that students are able to explain the contents, main ideas and objectives of SDG to develop higher education. Collaboration between universities, government, and society is very important in increasing students' understanding and involvement in the implementation of SDGs. Socialization through social media, the internet, and direct activities to the community can help disseminate an understanding of the SDGs.

In the context of education for sustainable development, critical social theory can help identify and challenge social and environmental injustices perpetrated by unsustainable practices. The integration of critical social theory into education for sustainable development can have several benefits. First, it can help promote a more

critical and nuanced understanding of sustainable development, recognizing the complex social and environmental issues involved. Second, it can help empower students to take action towards sustainable development, by providing them with the knowledge and skills to challenge dominant power structures and to promote social justice and equality. Finally, it can help foster social responsibility, by encouraging students to work together towards the common goal of sustainable development.

CONCLUSION

This research shows that emotional intelligence and students' perceptions of sustainability awareness have a positive effect on understanding SDGs. To optimize their influence, educational programs that effectively integrate the concepts of emotional intelligence and sustainability awareness are needed. This will help students to understand and control their own and others' emotions, and have the ability to handle conflict and communicate effectively. The limitations of this study are the research time and cost to seek data directly on the study population. The range of samples by researchers is also very narrow, so the resulting data has not spread to all students. In addition, the sample of this study was also dominated by female students rather than men. So it is expected to pay attention to the gender aspect because there may be differences in results between female and male students. Suggestions from this study are to expand the range of the research population, add universities that have accounting education study programs, so that the data obtained will be more extensive.

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