Ekonomi İşletme ve Maliye Araştırmaları Dergisi
Journal of Economics, Business and Finance Research
e-ISSN: 2667-503X

Year: 2025 **Volume:** 7 **Issue:** 2 **Pages:** 113-134
Article Received Date: 15.02.2025 **Article Accepted Date:** 12.06.2025
Article Published Date: 30.08.2025 **Doi:** 10.38009/ekimad.1640421

Research Article

The Relationship Between Accounting Education Students' Perceptions on Green Accounting and Accounting Information System

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Abstract

Recently, rapid population growth, consumer expectations, greenhouse gases, unlimited consumption, urbanization and toxic wastes have led to a rapid increase in environmental problems. Therefore, the concept of environmental sustainability, became an important problem in the world for both individuals and businesses that necessiates rapid solution for environmental problems rather than an option. The field of environmental accounting or green accounting is a critical concept in protecting green areas and ensuring sustainability, calculating environmental costs and keeping accurate records. The aim of the study is to reveal the relationship between the perceptions of accounting students on green accounting and the accounting information system. In addition, it is aimed to determine whether green accounting perception and accounting information system variables differ according to demographic characteristics. The study is performed with attendance of 250 "Finance", "Accounting and Tax Practices", "Business Management", "Logistics" and "Foreign Trade" department students studying at Istanbul Medipol University Vocational School of Social Sciences. A total of 221 students responded the survey. After elimination of the incomplete and improper responses, the final sample size, which is representing the target population, is defined as 198 students. According to the results of the analysis, it is revealed that, there is a positive and moderate relationship between the accounting information system and the perception of green accounting.

Keywords: *Green Accounting, Environmental Accounting, Accounting Information System, Istanbul Medipol University*

JEL Classification: *M40, M41, M42, M49*

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Cite: Yaylalı, İ. (2025). The Relationship Between Accounting Education Students' Perceptions on Green Accounting and Accounting Information System. *Ekonomi İşletme ve Maliye Araştırmaları Dergisi*, 7(2), 113-134

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Muhasebe Eğitimi Alan Öğrencilerin Yeşil Muhasebe Konusundaki Algılarının Muhasebe Bilgi Sistemi ile İlişkisi

Öz

Son yıllarda dünyada yaşanan hızlı nüfus artışı, tüketici beklentileri, sera gazları, sınırsız tüketim, kentleşme ve zehirli atıklar çevre sorunlarının hızlıca artmasına yol açmıştır. Dolayısıyla dünyada önemli sorun haline gelen çevre kavramının hem bireysel hem de işletmeler nezdinde benimsenmesi ve çevresel problemlerin hızlıca çözümü tercihden çok bir zorunluluk haline gelmiştir. Yeşil alanların korunması ve sürdürülebilirliğin sağlanması, çevresel maliyetlerin hesaplanması ve doğru kayıtlarda tutulmasında çevre muhasebesi veya yeşil muhasebe alanı kritik önem taşımaktadır. Çalışmanın amacı, muhasebe eğitimi alan öğrencilerin yeşil muhasebe konusundaki algılarının muhasebe bilgi sistemi ile ilişkisini ortaya koymaktır. Ayrıca yeşil muhasebe algısı ve muhasebe bilgi sistemi değişkenlerinin demografik özelliklere göre farklılaşıp farklılaşmadığı da belirlenmeye çalışılmıştır. Çalışmaya İstanbul Medipol Üniversitesi Sosyal Bilimler Meslek Yüksekokulu'nda eğitim gören 250 "Maliye", "Muhasebe ve Vergi Uygulamaları", "İşletme Yönetimi", "Lojistik" ve "Dış Ticaret" bölüm öğrencileri katılmıştır. Toplamda 221 öğrenci anketi yanıtladı. Tamamlanmamış ve uygun olmayan yanıtların elenmesinin ardından, hedef popülasyonu temsil eden nihai örneklem büyüklüğü 198 öğrenci olarak belirlendi. Analiz sonuçlarına göre, muhasebe bilgi sistemi ile yeşil muhasebe algısı arasında pozitif ve orta düzeyde bir ilişki olduğu görülmüştür.

Anahtar Kelimeler: *Yeşil Muhasebe, Çevre Muhasebesi, Muhasebe Bilgi Sistemi, İstanbul Medipol Üniversitesi*

JEL Sınıflandırması: *M40, M41, M42, M4*

1. Introduction

In the recent period, due to environmental pollution, both individuals and businesses have begun to take various precautions. At the individual level, there has been a reduction in consumption, while from a business perspective, infrastructure is being developed to account for environmental costs.

Economic systems, with the escalation of diversification of activities as well as intensive utilization of sources, stimulate economic growth. However, environmental degradation that occurs during economic growth cycles is frequently overlooked, leading to harm to nature and disruption of ecosystems, which exacerbates environmental problems (Hagens, 2020). The environment and humanity are inseparable components of a continuous whole. In the relationship between humans and the environment, recent patterns of unchecked and excessive consumer behavior have led to significant environmental damage, forcing society to confront environmental issues due to natural instability (Güven & Aydoğdu, 2012). In reaction to these negative impacts, growing concerns about diminishing living spaces have highlighted the need to address inconsistent consumption and increase sensitivity towards environmental protection, along with a drive to tackle environmental issues (Orazalin, Ntim, & Malagila, 2023).

Recently, there has been meaningful pressure in the business ecosystem for the adaptation of green practices and the development of environmental sensitivity. Climate change, which is not only a reason of global surface temperatures, but also the result of the destruction of nature, extraordinary weather events, and increasing sea levels, is one of the adverse conditions that have emerged (National Geographic, 2023). These issues lead to the root causes for climate change. This situation has been expanding at national and international levels, which is becoming also a serious problem. Comprehension of the worth of the environment for human life and actualizing its vitality has guided the businesses, economies, numerous professions, and even the accounting professionals for taking action to safeguard the environment (Yelgen, 2022). Green accounting, or environmental accounting, is a novel arising concept that integrates environmental cases to conventional approaches (Ulupui, Murdayanti, Marini, Purwohedi, Mardi & Yanto, 2020). Even if the concept of green accounting has been discovered during 1970s, its perception advanced significantly in the 1990s while environmental sensitivity intensified. The escalation of environmental expenditures in total costs as well as the development of social responsibility awareness have transformed environmental accounting as a

critical need (Esmeray & Güngör Tanç, 2009). Environmental accounting is crucial for providing sustainability and identification of hyperbolic consumption (Bresciani, Rehman, Giovando, & Alam, 2022). In connection with the economic development and growth, environmental accounting and auditing have a vital role to prevent the degradation of nature (Toke & Kalpande, 2022). Environmental accounting is a field that lead businesses to environmental concerns, by keeping essential information about the environment, and establishing by degrees. It also proposes benefits in minimizing environmental degeneration and damage (Nguyen, 2020).

Businesses have introduced the concept of green accounting to define, measure, evaluate, control, and account for the additional tariffs emerging from environmental issues, based on the fundamental standards of social responsibility in accounting. Therefore, businesses are currently responsible for not only their financial liabilities but also the environmental and social commitments. As a result, green accounting-related data sets are now spanned by the reporting documents (Şimşek, 2019). The diversification in business activities results with the production of goods and services that degradate nature and cause environmental contamination. The environmental costs, which have been resulting from the interaction between businesses and the environment, are considered within the framework of green accounting (Gök & Çarıkçı, 2022). In other words, green accounting involves the analyses and comparison of environmental effects as well as the assessments and accounting of potential risks, the readjustment of assets, the preservation of business capital, the enhancement of environmental protection policies, the development of environmental accounting systems, and the establishment of environmental awareness plannings (Lee, Liu, Yain, & Lin, 2020). Green accounting applications present various benefits, which are including to reduce the amount of waste materials by promoting enhanced decision-making based on knowledge and the provision of better accurate environmental data (Sadiku, Tolulope, Sunday, & Sarhan, 2021); (Rounaghi, 2019).

The engagement of accounting science is significant for adaptation of environmental studies to accounting mechanisms. From this point of view, scientific studies in environmental accounting support illumination of issues such as the environmental effects, costs, obligations, and performances of enterprises, with growing the awareness of both society and businesses. This assists the process of combating with environmental issues along with preserving the environment (Öztürk Yöndemli, 2022). The impacts of rising diversity in activities on the environment, costs, manufacturing, profitability, and even social peace can destructively influence businesses. Therefore, integration of the interaction between the environment and economic activities within the context of accounting is no longer an alternative, but a necessity (Yelgen, 2022).

A review of the literature indicates that there are numerous studies related to the concept of green accounting. In most of the studies, the concept of "green accounting" is often underscored as "environmental accounting". Green accounting is focusing on the prevention of climate change, while environmental accounting deals with calculation of environmental costs and carrying them to accounting records. Ultimately, both of the concepts imply the saving of nature. From the point of national and international literature, studies generally focus on assessment of students' perceptions and awareness of green accounting. Successive studies have increasingly focused on bibliometric analysis in green accounting. This study is familiar to the other researches which explore the relationship between accounting information systems and students' perceptions in green accounting. The primary goal of this study is determined as the evaluation of the perceptions of accounting students on green accounting and the interaction of these understandings with accounting information systems. In this regard, the study is distinguished itself from other ones and aims to fill the gap in the literature by ensuring a roadmap for future studies.

2. Literature Review

When the literature is examined, it is observed that there are academic studies published on green accounting at both national and international levels, which have been addressed from various perspectives. Some of the studies from the literature relevant to the research topic are as follows:

Rizka et al. (2024) introduced a bibliometric analysis for green accounting rubrics which were published in qualified journals between 1992 and 2023. Similarly, Dwianika et al. (2024) explored green accounting subjects by using bibliometric analysis techniques by using the data sourced from Scopus and VOSviewer for the period 1992–2023. Soraya et al. (2024) examined the role of green accounting by investigating how sustainability management and its implementation affect businesses. Hazmi et al. (2024) analyzed whether there is a relationship exist between green accounting and firm valuation through the examination of the financial data in 14 mining and coal companies which are listed on the Indonesia Stock Exchange (IDX) for the period between 2020–2022. Bağdat (2024) made interviews with 14 accounting experts to evaluate the feasibility of technological archiving in the reduction of paper waste on accounting processes within the scope of green practices. Nurrasyidin et al. (2024) assessed corporate social responsibility (CSR) and green accounting applications among 210 mining enterprises which are listed on the Indonesia Stock Exchange between 2012 and 2021. Octisari et al. (2024) produced a bibliometric study by using Scopus database records from the time scale between 1976 to 2023, with focusing on the keywords "green accounting" and "environmental accounting." Abdulkareem et al. (2024) discovered the interaction between ecosystem accounting and environmental costs through conducting researches which are involving businesses, universities, and accounting professionals. Carazas et al. (2024) utilized a bibliometric analysis on the scope of environmental accounting and sustainability. Rahmawati et al. (2024) investigated the functioning of environmental accounting topics in the public sector. Taşar (2023) executed a bibliometric analysis on green accounting that is based on the information from the Turkish Council of Higher Education's National Thesis Center. Atagan Çetin and Doğan (2023) prepared a conceptual analysis of green accounting which was addressing the key words from various theoretical perspectives. Karaman and Cinel (2023) examined the value additions of corporate social responsibility, green strategies, and green accounting to business performance. Yelgen (2022) probed the environmental costs emerge from a textile company's processes and activities which should be recorded in accounting systems, covering that account codes should be used. Altınbay and Durak (2022) processed a bibliometric analysis of Turkish literature on environmental accounting, green accounting, and carbon accounting. Karcıoğlu and Tosunoğlu (2022) assessed scientific studies on green accounting from the perspective of bibliometric indicators. Dhar et al. (2022) examined the effects of green accounting practices on the sustainable development of environmentally detrimental businesses in Bangladesh between 2010 and 2019. Gonzales and Mendoza (2021) underscored the vitality of combining economic and environmental factors by analyzing green accounting practices in mining companies in Colombia. Yalçın and Sarıgül (2021) conducted a bibliometric analysis framework for the green marketing and green accounting researches in the Web of Science database that is involving the years 1975–2020. Taqi et al. (2021) reviewed the environmental accounting studies which were published in national and international journals by using bibliometric techniques. Endiana et al. (2020) explored the impacts of green accounting on Indonesia's Corporate Sustainability Management System (CSMS) relative to firms' financial performance. Süklüm (2019) scrutinized the inclusion of green accounting courses in undergraduate business curriculum.

The studies conducted in the national and international literature regarding the perceptions and awareness of students studying accounting about green accounting are as follows:

In their study, Kaya and Ardıç (2025) investigated the perspectives and awareness of green accounting among 263 undergraduate and associate degree students receiving accounting courses in the Business Department of Artvin Çoruh University in the context of social responsibility. In their study, Hasinah et al. (2023) investigated the knowledge, attitudes, and perceptions of 133 students at

Muhammadiyah University of Palopo regarding the concept of green accounting in the context of the green economy. In their study, Renaldo et al. (2023) examined the development of teaching materials related to green accounting. Kestane and Çelik (2023) conducted assessments for the perceptions of accounting students regarding with green accounting at Kilis 7 Aralık University, Faculty of Economics and Administrative Sciences. Çil Koçyiğit and Tarsuslu (2020) conducted an examination for the students' perceptions and their awareness of green accounting by analyzing whether these factors varied based on demographic characteristics or not. Apalı and Acun (2019) explored the contributions of environmental awareness on green accounting among students who have been taking accounting courses at Burdur Mehmet Akif Ersoy University. In his study, Süklüm (2019) investigated the environmental awareness and green accounting awareness of students taking accounting courses at Çanakkale Onsekiz Mart University, Çanakkale Vocational School of Social Sciences during the 2018-2019 academic year. Yılmaz and Şahin (2017) analyzed the discernments and awareness degrees of accounting students at Ordu University and Karadeniz Technical University regarding to green accounting. In their study, Ertaş and Özkan (2017) investigated the impact of environmental accounting education on environmental awareness among third-year students who received this training and fourth-year students who did not, at the Faculty of Economics and Administrative Sciences of Tokat Gaziosmanpaşa University during the 2015-2016 academic year. Hussein and Cankül (2010) conducted a research at Gazi University, Faculty of Commerce and Tourism Education, to outline the environmental behaviors of students within the perspective of green marketing activities.

The aim of the study is to investigate the relationship between the perceptions of students studying accounting regarding green accounting and the accounting information system. The study is similar to other research in the literature, but the inclusion of the accounting information system in the model differentiates this study in terms of perceptions of green accounting. The study is unique in its theoretical scope and aims to contribute to the literature.

3.Definition and Importance of Green Accounting

To challenge with the environmental degradation by leaving a clean environment for future generations is needed to identify factors which are causing environmental damage, as well as taking necessary precautions through methods that should be developed with the priorities are given to applications which can expand living spaces and make sustainable development permanent (Şen, 2022).

Over consumption, industrial practices, escalation of energy usage along with economic inequalities have been contributing to the rise of environmental issues (Baah, Agyeman, Acquah, Agyabeng-Mensah, Afum, Faibil & Abdoulaye, 2021). Humans, while sustaining their lives, lead to significant harms to the environment. As a result, ecological imbalances such as drought, natural catastrophes, global warming, and air pollution arise. By recognizing these environmental changes, people initiated to implement necessary preventions and strategies in the 1960s. By the 1970s, environmental awareness growed, and efforts to find out remedies reached a global scale. Globally, the United Nations (UN) launched the "World Commission on Environment and Development" in 1983, while in Turkey, the "Environmental Law and Amendments to Certain Laws," enacted at 10.12.2018 under the Law No. 7153, contributed to environmental efforts (Türk, Uslu, & Ertaş, 2019).

With increasing environmental problems such as drought, climate change, and global warming, the cruciality of risk monitoring and reporting of the environmental sustainability levels of businesses has grown. Consequently, "environmental accounting," which can be considered as one of the key subjects of sustainable development, has arisen (Can & Özarı, 2023). The visible and escalating environmental problems in worldwide have led professionals to focus on environmental issues. The concepts of green accounting, environmental accounting, green marketing, green business, and green management have been assessed together in this context. Tracking that how regularly businesses are

interacting with the environment and assessing the effects of their activities is essential to shape their future corporate policies. Recording, accounting, reporting, and auditing environmental information are emphasized within the scope of environmental accounting (Hiçyorulmaz, 2022).

Although various definitions of environmental or green accounting described in the literature, each of them contributes to the common functions of recording environmental activities within the basic rudiments of accounting (Yereli & Yakın, 2009). Bearing in mind that policies and strategies, which are related to green accounting, are not widely implemented in Türkiye, the concepts of environmental accounting and green accounting are considered as synonym (Atagan Çetin & Doğan, 2023). In other words, the concept "green accounting" is also referred to environmental accounting, environmental responsibility accounting, resource accounting, eco-accounting, or integrated accounting (Stasiskiene, 2019). As a result, some of the definitions which are presented under the terms of environmental accounting or green accounting reflect the development of financial and non-financial accounting systems to mitigate environmental damage (Şenocak & Bursalı, 2018).

With the term of green accounting which is crucial for natural resource accounting, professionals can objectively evaluate the environmental transactions. It serves as a management tool that supports analyses and cost controls resulting from activities, improves environmental performance as well as assists investments in cleaner technologies (Majumder, 2020). By green accounting, experts can consider environmental costs, sources, and the resulting changes, to develop important strategies for a cleaner environment which is also providing information for sustainable development (Jayanthi, 2015). It is determined as an environmental accounting system which is created to reduce environmental impacts (Yalçın & Sarıgül, 2021). Additionally, green accounting includes ensuring, measuring, assessing, and presenting accurate information regarding environmental performance and activities for stakeholders to support economic decision-making (Zrnić, Starčević, & Mijoč, 2020). Many environmental expenses can be reduced or eliminated by the implementation of green accounting practices. In particular, it is mandatory to enhance environment friendly production techniques rather than using paper-based methods. The escalation of environmental issues has been affecting small and medium-sized enterprises toward adopting green accounting actions (Ravikumar & Aithal, 2020).

Businesses could contribute to a sustainable environment fundamentally by eliminating environmental detriments with usage of raw materials more efficiently, mitigation of greenhouse gas emissions, calculation of environmental costs, and improvement of waste management methods through research, innovation and product development. Despite these positive sentiments and developments, businesses must carry particular and certain costs. Environmental expenditures can be calculated under environmental or green accounting, whereas traditional accounting considers costs uniquely and solely from a financial focus and perspective by neglecting the social costs of both consumption and production. Because of these reasons, environmental accounting provides much detailed analyses for environmental expenses as well as obtains their accurate tracking by integrating green accounting into the practices (İçöz & Kılınç, 2016); (Kiranmai & Swetha, 2018). Financial accounting shorts of the necessary framework to calculate the environmental costs, and there is no devoted account plan for this objective. Green accounting, that is also known as "environmental accounting" or "social accounting," fills this gap by assuring specialized accounting expertise in environmental cost reckoning. Therefore, the concept of green accounting could enable organizations and businesses to report their environmental damages and the environmental costs which they incurred with a detailed manner (Süklüm, 2020). Thus, the development of green accounting activities is playing a crucial role for precise calculation of the cost of produced goods by providing entire environmental information that is related to business activities, which present current profit or loss, that also supports adaptation to competitive conditions, and improvement of environmental performance (Akdeniz, Yavuz, & Açar, 2021). Green accounting has a significant role in determination of business policies, by practicing the analyses of environmental influences,

identification of environmental damages, and assessments of environmental resource utilization (Hiçyorulmaz, 2022).

4. Research

In this section of the study, the goal, methodology, reliability and validity analyses, as well as findings of the research which is defined as determination of the relationship between the perceptions of accounting students with green accounting and the accounting information systems are presented.

4.1. Purpose and Methodology of the Research

The primary objective of this study is to explore the interaction between the perceptions of accounting students which are related to green accounting and the accounting information systems. Additionally, the investigations are made to determine whether or not these perceptions vary based on demographic features. The research population consists of students who are taking accounting courses from the Finance, Accounting and Tax Applications, Business Administration, Logistics, and Foreign Trade departments at the Social Sciences Vocational School of Istanbul Medipol University. Within the scope of the study, a survey form was forwarded to each of the students in the sample via electronic mail method by using Google Forms. Needed ethical approvals were provided for the survey, and students were demanded to complete it through Google Forms.

The survey form carried out in the research was outlined based on the previous studies in the literature. The survey composed of two sections. In the first section, 7 questions were posed to determine the demographic characteristics of the students. In the second section, 6 questions were asked regarding perceptions of green accounting, 5 questions regarding conscious of environmental, 3 questions regarding awareness of environmental consciousness, 7 questions regarding awareness of green accounting, and 5 questions regarding the accounting information system. In full amount, 33 statements were covered by the survey. A five-point Likert scale was applied for the statements, with responding choices as follows: "Strongly Disagree," "Disagree," "Neutral," "Agree," and "Strongly Agree." A total of 221 students responded to the survey. After elimination of the incomplete and incorrect responses, the final sample size, which is representing the target population, was defined as 198 students. The collected data were analyzed by using the SPSS 22.0 statistical package program.

The statements, which are related to green accounting perception, environmental awareness, environmental awareness perception, and green accounting awareness, were adapted from the studies of Yılmaz and Şahin (2017) and Süklüm (2019), while the statements, which are related to the accounting information system, were derived from the study by Cin and Daştan (2022).

4.2. Ethical Committee Approval

The study, which was titled "The Relationship Between the Perceptions of Accounting Students on Green Accounting and the Accounting Information System", was approvingly evaluated in the ethical committee report of Istanbul Medipol University, Social Sciences. The ethical committee approval date and number: 24.07.2024-50177.

5.Finding

In this part of the study, action was taken to show the relationship between the perceptions of accounting students regarding green accounting and the accounting information system. Additionally, the interaction was examined whether the perceptions of green accounting and accounting information systems significantly differ between each other according to demographic variable groups. The sample size for this study was scaled by using version 3.1.9.4 of the G*Power software. In this research, which explores the relationship between accounting students' perceptions of green accounting and the accounting information system, two-tailed correlational relationships are tested with an alpha error margin of 0.05 and a power value of 0.8. For an assumption or a scenario where

the correlation coefficients fall between-0.177 and +0.177 along with the power value is 0.802, at least 123 observations are calculated as needed for the analyses.

5.1. Reliability Analysis of Data Collection Instruments

In this study, the scales, which are accepted for green accounting perception, environmental conscious, awareness of environmental consciousness, green accounting awareness, and the accounting information system, consisted of 6, 5, 3, 7, and 5 questions, respectively. Additionally, presumption is done like factors, which have a Cronbach's Alpha value of 0.6 or above, can be defined as a variable by taking the item averages (Akgül & Çevik, 2003). As an outcome of the reliability analyses, which were conducted with the data obtained from 213 participants, the final reliability quantities for the green accounting perception, environmental awareness, awareness of environmental consciousness, green accounting awareness, and the accounting information system scales, were defined as 0.82, 0.81, 0.63, 0.84, and 0.78, respectively. The results of the reliability analyses are presented in Table 1.

Table 1: Reliability Analyses for Green Accounting Perception, Environmental Awareness, Environmental Awareness Perception, Green Accounting Awareness, and Accounting Information System Scales

Scale	Cronbach's Alpha	Statement amount
Green accounting perception	0,82	6
Environmental conscious	0,81	5
Environmental conscious awareness	0,63	3
Green accounting awareness	0,84	7
Accounting information system	0,78	5

5.2. Research Hypotheses and Research Model

The relationship between the perceptions of green accounting and the accounting information system of students receiving accounting education has been examined. The research hypotheses are defined as follows:

H1: There is a significant relationship between green accounting perception and the accounting information system.

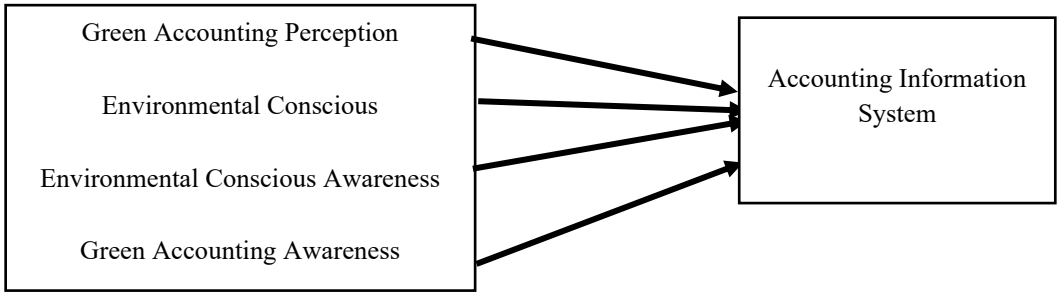
H2: There is a significant relationship between environmental conscious and the accounting information system.

H3: There is a significant relationship between environmental conscious awareness and the accounting information system.

H4: There is a significant relationship between green accounting awareness and the accounting information system.

The research model is visualized in Figure 1, in accordance with the research hypotheses.

Figure 1: Research Model on the Relationship Between Green Accounting Perception and Accounting Information System.



5.3. Relationships Between Variables: Correlation Analysis

The correlation table showing the relationship between the variables of green accounting perception, environmental awareness, environmental awareness consciousness, green accounting consciousness, and accounting information system is shown in following table.

Table 2: Correlation Values Between Accounting Information System and Other Variables

Variables	Correlation Value	p value
Green Accounting Perception	0,473	0,000
Environmental Conscious	0,458	0,000
Environmental Conscious Awareness	0,379	0,000
Green Accounting Awareness	0,589	0,000

N= 213, *p<0,05, **p<0,01

As observed from Table 2, there is a positive and moderate correlation recognized between the variables of accounting information system and green accounting perception, environmental awareness, environmental awareness consciousness, and green accounting consciousness. The variable, which has the highest correlation with the accounting information system, is defined as green accounting awareness. The variable, which has the lowest correlation with the accounting information system, is defined as environmental conscious awareness.

5.4.Demographic Variables

The frequency values of demographic variables such as gender, internship experience, knowledge of green accounting, age, cumulative grade point average (CGPA), department, and intended profession are visualized in Table 3.

Table 3: Demographic Features of the Participants

Gender	**Frequency (N=213)**	**Percentage**
Male	77	38,9%
Female	121	61,1%
Internship or work experience in the field of accounting	**Frequency (N=213)**	**Percentage**
Yes	34	17,2%
No	164	82,8%
Green accounting literacy	**Frequency (N=213)**	**Percentage**
Yes	36	18,2%
No	162	81,8%
Age	**Frequency (N=213)**	**Percentage**
19 and less	81	40,9%
20-21	76	38,4%
22-25	34	17,2%
26 and above	7	3,5%
CGPA	**Frequency (N=213)**	**Percentage**
1.99 and less	25	12,6%
Between 2.00 and 2.99	140	70,7%
3.00 and above	33	16,7%
Department	**Frequency (N=213)**	**Percentage**
Finance	62	31,3%
Accounting and Tax Applications	27	13,6%
Business Management	26	13,1%
Logistics	63	31,8%
Foreign Trade	20	10,1%

Intended Profession	Frequency (N=213)	Percentage
Academia	5	2,5%
Banking	37	18,7%
Public Organization Expert	6	3,0%
Others	80	40,4%
Certified Public Accounting / Accounting	27	13,6%
Civil Servant	10	5,1%
Administrative Role in the Private Sector	33	16,7%

As observed from the Table 3, there are sufficient observation values for each demographic variable group. The gender distribution of the participating students shows that 38.9% are male and 61.1% are female. Regarding the students' age, 40.9% are 19 or younger, 38.4% are between 20-21 years old, and 17.2% fall into the 22-25 age range. Concerning internship or work experience in the accounting field, 82.8% of the participants have no such experience, and 81.8% of them have lack of knowledge about green accounting. From the point of the career obectives variable, 18.7% are considering banking, 13.6% are evaluating Certified Public Accounting / Accounting, while 40.4% are preparing themselves for careers in other fields.

5.5. The Relationship between Gender and Research Variables

In this part of the study, the investigation is made for whether the research variables differentiates significantly among each other due to the gender groups. When the normal distribution within the groups is not met as in this case, the Mann-Whitney U test could be used to evaluate whether there is a significant difference between the groups or not. So, the test results are conceptualized in Table 4.

Table 4: The Relationship among Gender and Research Variables

Variables	Male	Average	Standard Deviation	Test Value	p Value
Green Accounting Awareness	Male	3,673	0,485	0,433	0,398
	Female	3,726	0,581		
Environmental Conscious	Male	4,158	0,542	3,615	0,007
	Female	4,364	0,520		
Environmental Conscious Awareness	Male	3,264	0,748	3,829	0,033
	Female	3,501	0,658		
Green Accounting Awareness	Male	3,714	0,553	0,448	0,648
	Female	3,766	0,526		
Accounting Information System	Male	3,878	0,514	0,436	0,437
	Female	3,939	0,490		

As observed from Table 4, the test results indicate that there is a significant difference ($p<0.05$) between male and female clusters for the variables of environmental conscious and environmental awareness perception. However, no significant difference ($p>0.05$) is found amids male and female groups for the other variables. Within the context of group averages, it is understood that females have higher environmental conscious and environmental conscious awareness perception in comparison with males.

5.6. The Relationship Between Internship Experience and Research Variables

It has been explored that if the research variables differ significantly between each other based on whether the respondents have internship experience. For the reason that the normal distribution assumption was not met inside the groups, the Mann-Whitney U test was used to define if there was a significant difference between the groups. The test results are shown in Table 5.

Table 5: The Relationship Between Internship Experience and Research Variables

Variables	Internship Experience	Average	Standard Deviation	Test Value	p Value
Green Accounting Awareness	Yes	3,652	0,660	0,259	0,508
	No	3,716	0,520		
Environmental Conscious	Yes	4,194	0,547	0,248	0,301
	No	4,302	0,535		
Environmental Conscious Awareness	Yes	3,510	0,817	0,306	0,360
	No	3,388	0,677		
Green Accounting Awareness	Yes	3,769	0,640	0,269	0,757
	No	3,741	0,514		
Accounting Information System	Yes	3,912	0,593	0,261	0,550
	No	3,916	0,480		

As examined in Table 5, the test results reveal that there is any significant difference for the variables based on the internship experience of the participants ($p>0.05$).

5.7. The Relationship Between Green Accounting Knowledge and Research Variables

It has been analyzed whether the research variables vary significantly within each other developed on whether the participants have been well informed in green accounting field. As a result of the normal distribution supposal was not met among the groups, the Mann-Whitney U test was accepted to be used for determination of whether there was a significant difference between the groups. The test results are presented in Table 6.

Table 6: The Relationship Between Green Accounting Knowledge and Research Variables

Variables	Green Accounting Literacy	Average	Standard Deviation	Test Value	p Value
Green Accounting Perception	Yes	3,894	0,546	3,559	0,037
	No	3,664	0,538		
Environmental Conscious	Yes	4,239	0,545	0,272	0,531
	No	4,294	0,536		
	Yes	3,611	0,719	0,342	0,102

Environmental Conscious Awareness	No	3,364	0,693		
Green Accounting Awareness	Yes	3,905	0,584	0,339	0,129
	No	3,711	0,520		
Accounting Information System	Yes	4,072	0,576	0,344	0,085
	No	3,880	0,476		

As analyzed in Table 6, the test findings indicate a significant variation within the green accounting perception variables among the groups with and without green accounting literacy ($p<0.05$). Although, no significant difference was examined in other variables ($p>0.05$). When comparing group averages, there is evident that individuals, who have green accounting knowledge, have a higher perception for the green accounting compared to other ones.

5.8. The Relationship Between Age and Research Variables

It has been assessed whether the research variables deviate significantly across age groups. In view of the fact that the age parameter consists of more than two groups, the significant difference between each of the groups can be measured by using the ANOVA (F) or the Kruskal-Wallis tests. While the normal distribution assumption was not ensured within the groups, and the necessary assumptions to apply the non-parametric Kruskal-Wallis test were respected (George & Mallery, 2010). Thus, the analyses were made by using the Kruskal-Wallis test. The Kruskal-Wallis test results are exhibited in Table 7.

Table 7: The Relationship Between Age and Research Variables

Variables	Age	Average	Standard Deviation	Test Value	p Value
Green Accounting Perception	19 and less	3,685	0,595	0,403	0,940
	20-21	3,724	0,497		
	22-25	3,686	0,584		
	26 and above	3,833	0,236		
Environmental Conscious	19 and less	4,291	0,560	7,399	0,060
	20-21	4,345	0,528		
	22-25	4,200	0,516		
	26 and above	3,943	0,321		
Environmental Conscious Awareness	19 and less	3,428	0,694	2,123	0,547
	20-21	3,355	0,747		
	22-25	3,451	0,666		
	26 and above	3,571	0,535		

Green Accounting Awareness	19 and less	3,700	0,541	1,177	0,758
	20-21	3,758	0,512		
	22-25	3,836	0,613		
	26 and above	3,714	0,319		
Accounting Information System	19 and less	3,891	0,504	0,328	0,955
	20-21	3,918	0,504		
	22-25	3,965	0,524		
	26 and above	3,914	0,302		

As observed from Table 7, the research variables do not show a significant difference across age groups ($p>0.05$).

5.9. Relationship Between Academic GPA and Research Variables

The examination of research variables has been perfomed whether they have been differing significantly based on academic GPA of participants. In consideration of the academic GPA variable consists of more than two groups, the significance of differences across groups can be tested by using the ANOVA (F) or the Kruskal-Wallis approaches. Given that the normal distribution conditions within groups were not confirmed, the non-parametric Kruskal-Wallis test was processed for much fitted trials (George & Mallery, 2010). The test results are presented in Table 8.

Table 8: Relationship Between Academic GPA and Research Variables

Variables	Academic GPA	Mean	Standard Deviation	Test Value	p Value
Green Accounting Perception	1.99 and less	3,753	0,557	4,582	0,101
	Between 2.00 and 2.99	3,663	0,539		
	3.00 and above	3,848	0,553		
Environmental Conscious	1.99 and less	4,336	0,454	0,374	0,829
	Between 2.00 and 2.99	4,260	0,566		
	3.00 and above	4,345	0,472		
Environmental Conscious Awareness	1.99 and less	3,680	0,710	4,283	0,117
	Between 2.00 and 2.99	3,386	0,730		
	3.00 and above	3,303	0,523		
Green Accounting Awareness	1.99 and less	3,726	0,587	1,497	0,473
	Between 2.00 and 2.99	3,729	0,538		
	3.00 and above	3,835	0,491		

Accounting Information System	1.99 and less	3,920	0,486	4,293	0,117
	Between 2.00 and 2.99	3,876	0,488		
	3.00 and above	4,079	0,536		

According to the results which are extracted from Table 8, there is no significant difference between the groups due to the academic GPA research variable (p>0.05).

5.10. Relationship Between Department and Research Variables

The examination of significance tests is performed whether research variables vary remarkably based on the department groups. Forasmuch as the department variable forms of more than two groups, the significance of differences among groups can be measured through using the ANOVA (F) or the Kruskal-Wallis tests. Given that the normal distribution conditions in the groups were not achieved, the non-parametric Kruskal-Wallis test was used for more appropriate solution path (George & Mallery, 2010). The test results are explained in Table 9 below.

Table 9: Relationship Between Department and Research Variables

Variables	Department	Mean	Standard Deviation	Test Value	p Value
Green Accounting Perception	Finance	3,718	0,593	2,931	0,569
	Accounting and Tax Applications	3,660	0,550		
	Business Management	3,865	0,430		
	Logistics	3,643	0,546		
	Foreign Trade	3,717	0,522		
Environmental Conscious	Finance	4,371	0,436	7,112	0,130
	Accounting and Tax Applications	4,437	0,518		
	Business Management	4,269	0,419		
	Logistics	4,156	0,606		
	Foreign Trade	4,230	0,684		
Environmental Conscious Awareness	Finance	3,597	0,691	11,815	**0,019**
	Accounting and Tax Applications	3,617	0,677		
	Business Management	3,269	0,772		
	Logistics	3,238	0,676		
	Foreign Trade	3,267	0,598		
Geeen Accounting Awareness	Finance	3,724	0,552	1,898	0,754
	Accounting and Tax Applications	3,799	0,639		

	Business Management	3,791	0,434		
	Logistics	3,701	0,497		
	Foreign Trade	3,829	0,604		
Accounting Information System	Finance	3,935	0,468	2,642	0,619
	Accounting and Tax Applications	3,978	0,547		
	Business Management	3,977	0,457		
	Logistics	3,854	0,489		
	Foreign Trade	3,880	0,627		

From the point of Table 9, the statistical data of environmental awareness significantly differs between departments ($p<0.05$). However, there is no significant difference is observed for the other research variable. As a result, it can be stated that the students in the Finance and Accounting & Tax Applications departments have a higher ranking of environmental awareness compared to students in other departments.

5.11. The Relationship Between Intended Profession and Research Variables

The connection across the research variables and intended profession groups was explored to frame whether there were significant differences or not. On account of the fact that the intended profession variable compose of more than two groups, the significant difference between groups can be analyzed by using the ANOVA (F) or the Kruskal-Wallis tests. While the assumption of normal distribution within groups was not achieved, the non-parametric Kruskal-Wallis test was admitted more convenient (George & Mallery, 2010). The test results are presented in Table 10.

Table 10: Relationship Between Section and Research Variables

Variables	Profession Groups	Mean	Standard Deviation	Test Value	p Value
Green Accounting Perception	Academia	3,833	0,408	2,665	0,850
	Banking	3,599	0,639		
	Expertise in Government Institutions	3,639	0,440		
	Other	3,706	0,517		
	Certified Public Accounting / Accounting	3,735	0,644		
	Civil Servant	3,683	0,412		
	Administrative Role in the Private Sector	3,798	0,500		
Environmental Conscious	Academia	4,480	0,363	10,238	0,115
	Banking	4,195	0,418		
	Expertise in Government Institutions	4,733	0,393		

	Other	4,305	0,550		
	Certified Public Accounting / Accounting	4,185	0,640		
	Civil Servant	4,060	0,718		
	Administrative Role in the Private Sector	4,370	0,477		
Environmental Conscious Awareness	Academia	3,200	0,691	6,309	0,389
	Banking	3,586	0,669		
	Expertise in Government Institutions	3,333	0,471		
	Other	3,438	0,695		
	Certified Public Accounting/Accounting	3,123	0,883		
	Civil Servant	3,567	0,545		
	Administrative Role in the Private Sector	3,374	0,639		
Geeen Accounting Awareness	Academia	3,657	0,458	3,463	0,749
	Banking	3,641	0,574		
	Expertise in Government Institutions	3,810	0,266		
	Other	3,730	0,555		
	Certified Public Accounting/Accounting	3,746	0,551		
	Civil Servant	3,800	0,477		
	Administrative Role in the Private Sector	3,887	0,501		
Accounting Information System	Academia	4,360	0,498	9,310	0,157
	Banking	3,859	0,496		
	Expertise in Government Institutions	3,700	0,502		
	Other	3,905	0,486		
	Certified Public Accounting/Accounting	3,963	0,523		
	Civil Servant	3,620	0,503		
	Administrative Role in the Private Sector	4,024	0,476		

As observed in Table 10, no significant difference was found in the research variables. There was no significant difference among participants based on their profession groups. Therefore, the post-hoc test measuring the source of the difference was not examined.

Table 11: Hypothesis Test Results

Hypothesis	Result
H1: "There is a significant relationship between the perception of green accounting and the accounting information system."	Supported
H2: "There is a significant relationship between environmental conscious and the accounting information system."	Supported
H3: "There is a significant relationship between environmental awareness consciousness and the accounting information system."	Supported
H4: "There is a significant relationship between green accounting awareness and the accounting information system."	Supported

6. Conclusion

First, the relationships between the variables were analyzed in this study in terms of doing examinations for the perceptions of students taking accounting education regarding their green accounting perception significantly differ in comparison with the accounting information system. A positive and moderately strong correlation was observed between the accounting information system and green accounting perception, environmental awareness, environmental awareness consciousness, and green accounting awareness. Among these variables, green accounting awareness showed the highest correlation with the accounting information system, while environmental awareness had the lowest coefficient.

The examination is also performed for understanding that whether the research variables significantly differed across the demographic groups. The tests showed that females had higher levels of both environmental conscious and environmental conscious awareness compared to male peers. Additionally, persons with preceding knowledge of green accounting demonstrated a better perception of green accounting compared to those without such a prior knowledge. Students, who are performing in the Finance, Accounting, and Taxation Practices department, showed a higher environmental conscious awareness than the students from other fields. However, no significant differences were explored from the point of age, academic performance, intended career paths, or prior internship or work experience in accounting.

The study sample was comprised solely of associate degree students, meaning that the results could only be applied to the specified departments within this context. Hence, this limitation should also be evaluated. To emphasize the importance of the topic, future research could examine the same subject across undergraduate and graduate accounting programs or conduct comparative analyses between Universities. Additionally, application of different research methods can fill a significant discrepancy in the literature. Another recommendation is to investigate how the relationship between the accounting information system and students' education is affected if they have received formal green accounting training as a part of their curriculum. Through these suggestions, the benefits can be provided by both researchers and universities in designing educational programs and assessments of the strengths and weaknesses of accounting education content.

CONTRIBUTION OF AUTHORS

All sections of this study were created by a single author.

CONFLICT OF INTEREST DECLARATION

There is no financial conflict of interest with any institution, organization, or person, and there is no conflict of interest among the authors

ETHICAL STATEMENT ON THE USE OF ARTIFICIAL INTELLIGENCE AND OTHER SITUATIONS

No artificial intelligence-supported software tools were used in the writing of this study. Content creation, analysis, and scientific evaluation were performed entirely by the authors.

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