The Mediator Role of Environmental Consciousness on The Impact of Green Accounting Education on Green Accounting Perception: The Case of Şanlıurfa

Yeşil Muhasebe Eğitiminin Yeşil Muhasebe Algısına Etkisinde Çevre Bilincinin Aracılık Rolü

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Abstract

The purpose of this study is to determine the role of environmental awareness as a mediator in the relationship between green accounting education and perception of green accounting. The scope of the study includes the benefits of green accounting, the relationship between environmental awareness and perception of green accounting, and the importance of green accounting education in developing environmental awareness for people and businesses. In the study, demographic, factor, correlation and regression analyses were used to analyze the data. The results are obtained by a regression analysis consisting of four stages. Firstly, green accounting education had a substantial effect on the perception of green accounting. Secondly, this education also greatly enhances levels of environmental awareness. Thirdly, environmental awareness has a substantial impact on the perception of green accounting. The las one is there exists a partial mediation effect of environmental consciousness on the association between green accounting education and the perception of financial advisers in Şanlıurfa about green accounting. Findings emphasize that green accounting education can have in the corporate industry. Therefore, integrating environmental principles into accounting education can have a substantial impact on attitudes and promote a more sustainable approach to corporate processes, as indicated by the study's implications.

Keywords: Green accounting, Environmental consciousness, Green accountıng educatıon, Green accountıng perceptıon, Environmental awareness

Öz

Bu çalışmanın amacı, yeşil muhasebe eğitimi ile yeşil muhasebe algısı arasındaki ilişkide çevre bilincinin aracılık rolünü ortaya koymaktır. Çalışmanın kapsamını yeşil muhasebenin sunabileceği faydalar, çevre bilinci ile yeşil muhasebe algısı kavramları arasındaki ilişki, yeşil muhasebe ile ilgili eğitimin kişi ve işletmeler için çevre bilinci farkındalığının artırılmasına yönelik önemi teşkil etmektedir. Çalışmada verileri analiz etmek için demografik, faktör, korelasyon ve regresyon analizleri kullanılmıştır. Sonuçlar dört aşamadan oluşan bir regresyon analizi ile elde edilmiştir. İlk olarak, yeşil muhasebe eğitiminin yeşil muhasebe algısı üzerinde önemli bir etkisi vardır. İkinci olarak ise, söz konusu eğitimin aynı zamanda çevresel farkındalık düzeylerini de büyük ölçüde artırdığı ortaya koyulmuştur. Üçüncü olarak ise, çevresel farkındalığın yeşil muhasebe algısı üzerinde önemli bir etkiye sahip olduğu ortaya koyulmuştur. Sonuncusu ise yeşil muhasebe eğitimi ile Şanlıurfa'daki mali müşavirlerin yeşil muhasebe algısı arasındaki ilişkide çevre bilincinin kısmi aracılık etkisinin bulunmasıdır. Bulgular, yeşil muhasebe eğitiminin kurumsal sektörde sahip olabileceği önemini ortaya koymuştur. Dolayısıyla, çevresel ilkelerin muhasebe eğitimi ile entegre edilmesi, tutumlar üzerinde önemli bir etkiye sahip olabilir ve çalışmanın

sonuçlarının da gösterdiği gibi, kurumsal süreçlerde de daha sürdürülebilir bir yaklaşımı teşvik edebileceği söylenebilir.

Anahtar Kelimeler: *Yeşil muhasebe, Çevre bilinci, Yeşil muhasebe eğitimi, Yeşil muhasebe algısı, Çevre duyarlılığı*

1. Introduction

The excessive exploitation of societies, and businesses from nature and technological developments have led to the emergence of various ecological problems in the world. Furthermore, businesses are one of the parties causing ecological problems. The various aspects of ecological issues have had an impact on businesses, making it difficult for them to carry out many tasks. Businesses that have difficulty carrying out their activities and resort to several ways to overcome this need to take control of the resources they use in their production activities. At this point, the need for 'green accounting' has emerged.

It is worth noting that today, the term "green accounting" is commonly used to refer to environmental accounting (Altınbay and Durak, 2022, p. 142; Kumari, 2019, p. 45). Therefore, in the study, any reference to the concept of environmental accounting means the concept of green accounting.

The consequences of economic activities on the environment negatively affect businesses in a multitude of ways. Production processes, costs, and profit factors can be given as examples of elements affecting businesses. In addition, social welfare is also negatively affected by the mentioned issue (Yelgen, 2022, p. 102). Increasing consumption day by day leads to a corresponding increase in production. Carelessly using the resources damages the environment and leads to pollution (Yalçın and Sümerli Sarıgül, 2021, p. 305). The emergence and proliferation of environmental awareness are due to the mentioned environmental issues. This circumstance has led to environmental awareness, environmental costs, and environmental accounting becoming important. Ultimately, environmental awareness has emerged as a management mentality, and the concept of environmental accounting has emerged (Kürklü, 2019, p. 421). To address the situation in a comprehensive way, in accordance with the concept of "social responsibility," which is one of the essential accounting concepts, activities have begun to be carried out in order to identify the damages caused by businesses to the environment and the effects of these damages through accounting functions. In addition to the activities, the concept of "environmental accounting (green accounting)" has taken its place among current issues (Antepli and Aslan, 2018, p. 1460). Green accounting is the process of detecting, measuring, and communicating some data about the environmental status of a business in order to make economic decisions (Yelgen, 2022, p. 104).

Green accounting is a type of accounting that encourages academicians, parties that set accounting standards, professional organizations, and government agencies in a multitude of ways (global companies take a proactive approach to cleaning and sustaining the environment; these companies present fully and forthrightly knowledge about environmental activities in their annual report or independent environmental report) (Fleischman ve Schuele, 2006, p. 42).

In addition to environmental information, green accounting generates environmental information to clarify the interaction between humans and the environment (Kırlıoğlu and Can, 2006, p. 5). Determining the portions reflecting the related costs in gross domestic product (GDP) for compensating the negative impacts on economic growth, linking monetary environmental accounts with physical resource accounts, performing environmental cost-benefit analysis, taking into account the maintenance of material resources, assisting nature-conscious production, and measuring income indicators are also the objectives of green accounting (Göl, 2023, p. 391). Thanks to these and similar objectives, businesses consider themselves socially responsible and follow a green strategy. This circumstance ensures that the businesses efficiently and effectively use the resources, have competitive capacity, record and report thanks to green accounting, and fulfill the responsibility of informing the public (Karaman and Cinel, 2023, p. 253).

Finally, it would be appropriate to mention green businesses. Green businesses are businesses that produce products that damage the environment at the lowest level, try to increase resource efficiency, and improve surplus management. Businesses adopt the necessary principles, policies, and practices to try to improve surplus management, increase resource efficiency, protect the environment, and raise

customers' living standards. Strategies implemented by green businesses are important for businesses seeking environmental sustainability (Türkoğlu and Türkoğlu, 2023, p. 1097).

1.1. Literature Review

In their study, Wiredu et al. (2023) investigated whether green accounting had an effect on ecological sustainability. In the study, an analysis that environmental costs were used as a mediator between green accounting and sustainability was performed. The authors reported that environmental complaints and work productivity had a significant and positive effect on sustainability, and that environmental costs played a mediator role between green accounting and sustainability.

Kestane and Çelik (2023) aimed to determine the levels of perception of students studying accounting at the Faculty of Economics and Administrative Sciences of a state university in Türkiye towards green accounting. In the research conclusion, it was concluded that accounting courses taken by students played a positive role in student attitudes towards green accounting; however, grade, gender, and age variables had no effect on their attitudes towards green accounting.

In their study, Atagan Çetin and Dogan (2023) conducted field research by examining studies regarding green accounting. A conceptual work was put forward, and the subject was theoretically discussed. The authors found that relative studies theoretically discussed topics regarding green accounting in literature and that the studies made the topics current. Moreover, in the study, it was stated that in the development of realize green accounting practices in businesses in a more efficient and widespread way, the education levels of practitioners towards this situation are determinant, and that trainings on green accounting should be implemented and standards should be established.

Adrian et al. (2023) aimed to analyze whether green strategy, green social capital, and environmental awareness had an effect on carbon management accounting in their study. Adrian et al. (2023) found that green strategy and green social capital have a significant positive impact on carbon management accounting, whereas environmental awareness does not.

Shah and Bhatt (2022) aimed to determine whether environmental information, environmental awareness, and perceived usefulness in micro, small, and medium-sized businesses had an effect on adopting green accounting. The authors pointed out that environmental information, environmental awareness, and perceived benefits had a positive effect on adopting green accounting. In addition, it was determined that environmental awareness and perceived benefit played a mediator role. It was stated in the study that the finding was similar to the situation where more information about the environment led to environmental awareness, resulting in increased adoption of green accounting.

Altınbay and Durak (2022) carried out a bibliometric analysis of studies conducted in Türkiye by addressing carbon accounting, green accounting, and environmental accounting from a conceptual perspective in their study. The study revealed that the first studies about environmental accounting, green accounting, and carbon accounting were conducted in 1998, 2002, and 2012, respectively, and that there have been studies about environmental accounting every year. However, it was concluded that there was an increase in the number of studies on green accounting and carbon accounting in the last 5 years and that the number of publications in these fields was less than those in other concepts in the accounting field.

In their study, Tarsuslu and Çil Koçyiğit (2020) aimed to measure the awareness and perception levels of students studying in the Faculty of Economics and Administrative Sciences business and health management departments of a state university in Türkiye towards the field of green accounting and to determine whether the awareness and perception levels of these students are affected by demographic variables. As a result of the study, it was concluded that the profession you intend to do after graduation, academic average score, class, age, internship, or work experience in the field of accounting and department variables had a significant effect on students' awareness of the green accounting field, etc. results have been achieved.

Süklüm (2019a) aimed to determine whether students taking accounting-related courses at the Social Sciences Vocational High School of a state university in Türkiye had an awareness of green accounting. In the study, it was determined that there was a significant relationship between having knowledge about green accounting and gender and awareness of green accounting.

Süklüm (2019b) examined whether there were courses related to the field of green accounting in the curricula of undergraduate business programs at foundation and public universities. In the study, it was found that there were no courses related to the field of green accounting in the undergraduate program curricula of foundation universities; unlike this situation in public universities, there were courses related to the field in question, but the elective type and number of these courses were insufficient.

Apalı and Acun (2019) aimed to determine whether the environmental protection awareness of students who take accounting education at Social Sciences Vocational High School and Bucak Hikmet Tolunay Vocational High School of a state university in Türkiye had positive contributions to the green accounting field in their study. As a result of the study, it was found that there was determination; in other words, it was determined that environmental protection awareness had positive contributions to the green accounting field.

Yılmaz and Şahin (2017) aimed to determine the level of perception of students taking accounting courses towards some environmental concepts (clean environment, sustainability) in their study. In the study, it was concluded that the level of perception of students with internship or work experience towards accounting was higher and that the level of perception of students taking accounting courses in banking and insurance program was lower than that of students taking courses in other programs.

Ertaş and Özkan (2017) aimed to determine whether environmental accounting had an effect on students envionmental consciousness in their study. In this study, where the survey technique was used, it was conducted with third- and fourth-year students studying business administration, economics, public administration, and public finance at the Faculty of Economics and Administrative Sciences of a state university in Türkiye. An hour of training was provided for third-year students; this training was not provided for fourth-year students. As a result of the study, it was revealed that the provided training significantly increased students environmental consciousness level.

Bilen and Seyitoğulları (2016) aimed to determine industrial firms' perception levels in Diyarbakır towards environmental issues and environmental accounting with survey technique in their study. In the research conclusion, it was concluded that there was a differentiation between limited liability companies and non-limited liability companies in terms of sensitivies towards environmental accounting; additionally, there was a differentiation between joint stock companies and limited companies compared to collective companies in terms of sensitivity towards environmental accounting.

Kızıl et al. (2014) aimed to determine the importance of environmental accounting and the awareness level of the mentioned professionals towards this field through interview technique for certified public accountants (CPA) who resided in Yalova in their study. In the study, it was determined that the importance of environmental accounting had increased and that the level of awareness about it was also high.

In her study, Korukoğlu (2015) aimed to determine the approach of firms in different sectors in İzmir towards environmental accounting with survey technique. The author pointed out that the firms substantially took advantage of environmental accounting and that they had an awareness of internal and external stakeholders in terms of responsibility fulfillment.

Bezirci et al. (2011) aimed to determine the relationship between the activity level of implementing green accounting practices and education for professional accountants in Karaman and Konya with survey technique in their study. The authors reported that the information level of the professionals towards green accounting was low, and so green accounting education was important.

In their study, Otlu and Kaya (2010) aimed to determine the opinions of accounting professionals in the province of Elâzığ on the environment and environmental accounting. In the study, it was concluded that the members of the profession found the causes of visual, noise, soil, water, and air pollution and environmental problems as wars, nuclear tests, luxury living standards, industrialization, unplanned urbanization and rapid population growth. In addition, an example was made in the study for the accounting of environmental costs according to the environmental accounts in the Uniform Chart of Accounts (UCA).

Alkan et al. (2006), in their study, aimed to clarify what environmental accounting is and to determine what professional accountants's thoughts and information are about environmental accounting in Konya.

These professionals in question considered sources of environmental problems as rapid population growth and unplanned urbanization. In addition, participants cared more about air and water pollution than they did about soil, noise, and visual pollution. Moreover, almost half of the participants had no information about environmental accounting; additionally, it was also among the results of the study that environmental information should have been presented in financial statements, according to the participants.

Up to this part of the study, the headings introduction, and literature were included. The next heading is purpose and method of the study. Then, necessary analyses will be made for the mediating role of environmental consciousness on the impact of green accounting education on green accounting perception. The analyses were made with the International Business Machines Corporation Statistical Package for the Social Sciences (IBM SPSS) 25. After the analyses, the findings will be presented, and presented findings will be discussed in the conclusion section. Lastly, the final notes will be included, and the study will be completed.

2. Purpose and Method of The Study

In the study, it is aimed to identify the mediator role of environmental consciousness on the impact of green accounting education on green accounting perception. Firstly, in this section, the purpose of the study will be discussed based on the definition, objective, and importance of the concepts of green accounting and environmental consciousness. Secondly, some information about the method of the study will be provided.

Upon reviewing the literature, it becomes apparent that there exists a multitude of definitions for green accounting. One of the definitions of green accounting is the identification of negative impacts from the environment and the prediction of these negative impacts in accounting practices. Another definition is, with a systemic approach to accounting, creating plans related to remediation impacts from the environment (Gökdeniz, 1996, p. 22). Another definition of green accounting is the accounting process that tries to reduce or get rid of environmental damage caused by businesses by finding those damages (Kestane and Çelik, 2023, p. 357).

It is difficult to consider businesses separately from the environment in which they operate, that is, from nature. This circumstance has made green accounting practices important. Therefore, it is predicted that there will be a parallelism between the achievements of businesses and their harmony with the environment (Karcıoglu and Öztürk, 2023, p. 25). According to Rounaghi (2019) the objective of green accounting is to assist managers in evaluating performance, decision-making, controlling, and reporting.

Assisting in comprehending and managing the differences between conventional economic development and environmental objectives is among the goals of green accounting. In addition, conducting research that will contribute to conventional accounting, defining environmental revenues and costs separately, and creating new performance measurement reports and forms for the stakeholders of the business are also among the objectives of green accounting. (Süklüm, 2020, p. 158). In addition, the objectives of green accounting can be addressed at the business level and at the national level by creating a system related to environmental accounting for businesses. The objective of establishing an environmental accounting system in businesses can be stated as facilitating activities for environmental improvement, providing opportunities for cost reduction, and recording impacts from the environment. The objective of green accounting at the business level is to ensure that the elements causing environmental pollution are monetarily recorded. As for the national level, the objective of green accounting is to determine the monetary value of natural resources and include them in national income accounts by integrating environmental data with economic data (Ergin and Okutmuş, 2007, p. 147).

As for the importance of green accounting, it explains to investors and stakeholders the preventive measures that are implemented by management to reduce environmental costs and ensure that the business is managed in a way that environmental damages will not occur. Waste collection and pollution prevention for commercial enterprises can generate financial assets and lead to sustainable GDP growth from a macro perspective (Sebastian, 2022, p. 679). Moreover, green accounting is important for tracing consumption of natural resources, maximizing their utilization, and more utilizing them from a sustainable environment and resources (Agarwal and Kalpaja, 2018, p. 2019).

Additionally, green accounting is important in terms of the following aspects as well (Ahmed et al., 2021, p. 3-4):

- It assists the relevant authorities in the preparation of long-term plans for natural resources by preparing accounting reports that provide some information regarding the natural resource balance of a state on a certain date.

- It provides statistical information regarding natural resources to reach international organizations and development goals.

- It ensures that the economic unit declares social and environmental responsibility.

To summarize the importance of green accounting in four items (Kumari, 2019, p. 48):

- It assists in controlling the pollution.

- It is vital in terms of sustainable development.

- In addition to management matters from environmental implementations, product circulation assists in predicting the estimated costs of the life cycle in the environment.

- It helps to assess, test and report on the performance of environmental activities.

Another feature of green accounting is that it is a method that can be used by decision-makers to determine the value of used natural resources and to turn net national production into a more comprehensive indicator on the basis of social welfare. (Yılmaz and Şahin, 2017, p. 112). Green accounting integrates businesses' environmental responsibilities with the accounting system, provides information about what the environmental conditions are, removes negative impacts from the environment by utilizing the contribution of accounting, performs cost analyses about solving environmental problems, and provides information about the inventory of environmental resources (Süklüm, 2019a, p. 97). It takes into account the environmental elements and presents these elements as required information for the sustainable development and growth of the country. Moreover, it presents these elements as information to be used to develop a strategy and policy as well (Altınbay and Durak, 2022, p. 142). Green accounting identifies the value of natural resources and ensures that the resources are efficiently and effectively utilized (Atagan Çetin and Doğan, 2023, p. 166). Green accounting operates businesses' activities in the direction of the benefit of society by taking into account environmental factors (Karcıoğlu and Tosunoğlu, 2022, p. 67). Environmental accounting provides information about the environment by converting it into financial information, creates a natural and environmental inventory, contributes to the accurate calculation of the product cost, contributes to the calculation of actual gain or loss, makes it easier to correspond with the conditions of competition in international markets, and contributes to increasing environmental performance (Kaya and Akdeniz, 2016, p. 11). Environmental accounting determines the damages resulting from using natural resources, provides that environmental costs resulting from the damages are integrated with the accounting information system, and so shows the status of actual gain or loss (Cin and Daştan, 2022, p. 150).

The environmental problems ignored by countries to date are now prevalent in all countries. In addition to raising people's environmental awareness, efforts and regulations to prevent environmental problems on a global scale are being accelerated (Ertaş and Özkan, 2017, p. 38). When studies are reviewed, the number of studies is considerable in the scope of green accounting. Green accounting practices have become more and more of an issue day by day. For these practices to be implemented, businesses should have environmental awareness (Yılmaz and Şahin, 2017, p. 111). Due to their activities and products on their social obligations towards to the environment, businesses have become more conscious day by day. Accounting science and environmental costs are important in the realization of this awareness (Apalı and Acun, 2019, p. 20). In addition to businesses, this issue is also important for humanity, that is, society. Environmental destruction has been increasing day by day, and this destruction occurring in nature jeopardizes the lives of humanity. This circumstance necessitates that societies be conscious of the environment and the utilization of natural resources. At this point, raising the generation that has environmental consciousness- in other words, it is of great importance to suggest environmental consciousness at every stage of their lives (Kestane and Çelik, 2023, p. 366). In other words, as soon as the destruction occurring in nature reflected itself on humanity, humanity realized its mistake and started

to take precautions. Correspondingly, awareness of nature conservation has gained momentum day by day in the minds of humanity (Apalı and Acun, 2019, p. 19). The economic and social repercussions of the destruction have occurred. In addition to the points mentioned, raising awareness among citizens about the concept of sustainability has had also an impact on decisions taken in businesses. This circumstance is as important as the economic and social repercussions. The aforementioned impact is one of the most important factors. Elements that this factor affects in businesses are redesigning products, rebuilding brand images, and making other changes related to the concept of sustainability (Yılmaz and Şahin, 2017, p. 111).

Sensitivity towards the environment is demonstrated by the value given to nature. It is important that humans respect nature by knowing they are a part of it (Rahman et al., 2019, p. 167). However, with the impact of globalization, emerging technology and science have recently caused humanity to damage the environment. Based on this, it can be stated that awareness of nature conservation is important (Apalı and Acun, 2019, p. 32). As a result of the exploitation of resources unconsciously, depleted resources have become a problem. In order to set boundaries for the indicator of social welfare and to ensure that regulatory and supervisory authorities evaluate the issue, green accounting is essential. In addition to the valuation of natural resources exploited unconsciously, the most fundamental objective of green accounting is that natural resources are efficiently utilized (Kestane and Çelik, 2023, p. 357). The most efficient method to solve the problems related to the subject of green accounting, that is, excessive exploitation of natural resources, is to create societies that have environmental consciousness (Yılmaz and Şahin, 2017, p. 121). One of the aspects required to achieve this is that if each person loves nature and the environment, then nature will not be excessively depleted and the environment will be properly cared for. Therefore, the sustainability of resources will be ensured (Rahman et al., 2019, p. 167).

In summary, based on all of the above, it is important that professional accountants' awareness of green accounting increase (Süklüm, 2019a, p. 96). At this point, considering that raising awareness of environmental problems is important for professional accountants, this study aims to contribute to the literature by determining the mediator role of environmental consciousness on the impact of green accounting education on green accounting perception.

When it comes to the methodology of the study, the sampling process, data collection method and tool, research model and hypotheses, methods used, and ethics committee approval will be mentioned.

Sampling Process

The main sample of the research consists of individuals working as financial advisors in Şanlıurfa. Due to ethical reasons such as "time, cost and obsolescence of data", sampling was used and the sample size was determined as 217 with "95% reliability and (-/+)5% sampling error" considering that the number of individuals working as financial advisors in Şanlıurfa is around 600 (Yazıcıoğlu and Erdoğan, 2004). The data were collected by the convenience sampling method and the questionnaire method. The face-to-face and online questionnaires were applied to 220 individuals on a voluntary basis between January 15, 2023, and February 29, 2023.

Data Collection Method and Tool

The questionnaire prepared for the research consists of two parts. The first part includes a total of 16 items measuring green accounting education, green accounting perception and environmental consciousness. The scale items are taken from the studies conducted by Yılmaz and Şahin (2017), Tarsuslu and Çil Koçyiğit (2020) and Kestane and Çelik (2023). In the second part of the questionnaire, there are 6 questions to determine the demographic characteristics of the participants. The scale questions are 5-point Likert-type.

Research Model and Hypotheses

Figure 1: Research Model
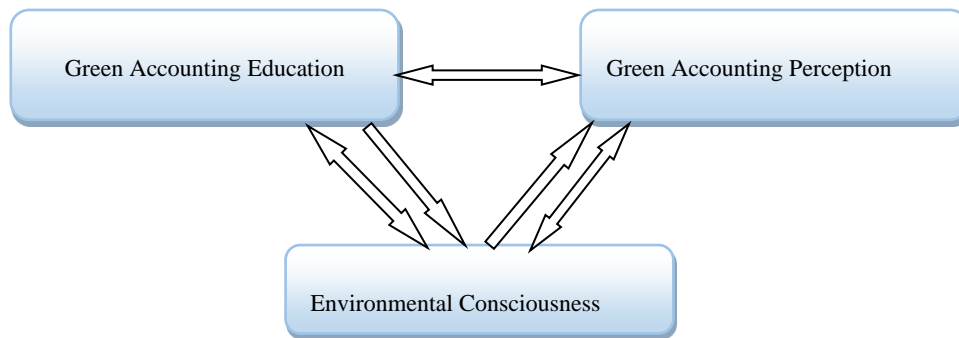
The hypotheses of the research are as follows:

H1: The green accounting education received by individuals working as financial advisors in Şanlıurfa has a significant effect on their perceptions of green accounting.

H2: The green accounting education received by individuals working as financial advisors in Şanlıurfa has a significant effect on their environmental consciousness levels.

H3: The level of environmental consciousness of individuals working as financial advisors in Şanlıurfa has a significant effect on their perceptions of green accounting.

H4: There is a mediating role of environmental consciousness levels in the effect of green accounting education received by individuals working as financial advisors in Şanlıurfa on their perceptions of green accounting.

H5: There is a significant relationship between green accounting education, green accounting perceptions and environmental consciousness levels of individuals working as financial advisors in Şanlıurfa.

Methods Used

Normality tests were performed to determine the normality of the distribution of the data collected in the study. The reliability of the scales used in the study was evaluated by calculating Cronbach's alpha. In addition, explanatory factor analysis was conducted for the scales. Regression analysis was performed to determine the mediating role of environmental consciousness in the effect of the green accounting education received by the participants on their perceptions of green accounting, and correlation analysis was performed to reveal the relationship between all three variables.

Ethics Committee Approval

The Harran University Social and Human Sciences Ethics Committee has been applied to the research project titled "The Mediating Role of Environmental Consciousness in the Effect of Green Accounting Education on the Perception of Green Accounting" and it has been unanimously decided that it is appropriate to conduct the study ethically with the decision dated January 9, 2024 and numbered 2024/23.

In summary, in the study, it is aimed to determine whether environmental consciousness has a mediating role in the effect of green accounting education received by individuals working as financial advisors in Şanlıurfa on the perception of green accounting. As for the method of the research, the questionnaire technique, which is one of the quantitative methods, was used to collect data. After the data was collected, they were analyzed in 4 different ways. The first is the demographic characteristics used to describe the sample. The second is the explanatory factor analysis, which is used to identify the underlying variables. The third is the correlation analysis. With this analysis, it is aimed to determine the relationthips between the relavent variables. The last one is the regression analysis consisting of 4 stages, which are green accounting education and perception, green accounting education and

environmental awareness, environmental awareness and perception of green accounting, and the mediating role of environmental awareness.

3. Findings

3.1. Normality Distribution Analysis

Table 1: Normality Test Analysis

Green Accounting Education Scale Items	Skewness Test	Kurtosis Test
"I have heard about the concept of green accounting from articles, books, the internet, etc."	-1,886	2,897
"I took a course on green accounting during my studies."	-1,646	2,905
Green Accounting Perception Scale Items	**Skewness Test**	**Kurtosis Test**
"I believe that green accounting practices will increase energy savings."	-,932	,340
"I believe that green accounting practices will be useful in water use and management."	-2,210	2,890
"I believe that green accounting practices can be useful in managing greenhouse gas emissions (CO_2)."	-,368	,-573
"I believe that green accounting practices will be useful in the management of waste generated during production."	-1,686	2,987
"I believe that green accounting practices will be useful in sustaining biodiversity."	-1,404	1,872
"I believe that green accounting practices will be useful in limiting unnecessary consumption of natural resources."	-1,559	2,517
"Enterprises need to implement green accounting practices in order to solve environmental problems."	-,474	-,572
"I believe that green accounting practices will increase clean and safe production."	-,269	-1,301
"I believe that green accounting practices are protective of the ecosystem."	-1,164	1,491
"Businesses should set environmental policies as part of green accounting practices."	-1,108	,949
Environmental Consciousness Scale Items	**Skewness Test**	**Kurtosis Test**
"I warn people around me not to harm the environment."	-,688	,436
"I don't use products that damage the ozone layer."	-1,213	2,284
"I pay attention to reducing electricity, water and fuel consumption to protect the environment."	-1,340	2,485
"When choosing between two types of products, I prefer to buy the one that causes the least damage to the environment."	-,721	,483

Whether the data are normally distributed or not was checked with kurtosis and skewness values. The skewness values of the green accounting education scale items are between -1,886 and -1,646 and the kurtosis values are between 2,897 and 2,905. The skewness values of the green accounting perception

scale items are between -,269 and -2,210 and the kurtosis values are between -1,301 and 2,987. The skewness values of the environmental consciousness scale items were determined between -,688 and -1,340 and the kurtosis values were determined between ,436 and 2,485. It is said that if the values obtained as a result of the analysis "remain between -3 and +3", we can accept the distribution as normal (Kalaycı, 2009). When the data were evaluated, it was determined that the assumption of a normal distribution was met.

3.2. Factor Analysis

Factor analysis was applied to 2 items measuring the level of green accounting education, 10 items measuring green accounting perception and 4 items measuring environmental consciousness. As a result of the analysis, it is seen that all scales are gathered under a single factor. The factor loadings and total variances explained for the items on all three scales are shown in the tables below.

Table 2: Factor Analysis Results of Variables for Measuring Green Accounting Education

Scale Sub Dimension Names	Scale Items	Factor Load Values	Explained Total Variance (%)
Green Accounting Education	"I have heard about the concept of green accounting from articles, books, the internet, etc."	,826	86,509
	"I took a course on green accounting during my studies."	,756	

KMO= ,701 Bartlett Testi Significance = 0,000

Table 3: Factor Analysis Results Regarding the Variables for Measuring the Perception of Green Accounting

Scale Sub Dimension Names	Scale Items	Factor Load Values	Explained Total Variance (%)
Green Accounting Perception	"I believe that green accounting practices will increase energy savings."	,618	73,284
	"I believe that green accounting practices will be useful in water use and management."	,657	
	"I believe that green accounting practices can be useful in managing greenhouse gas emissions (CO2)."	,610	
	"I believe that green accounting practices will be useful in the management of waste generated during production."	,629	
	"I believe that green accounting practices will be useful in sustaining biodiversity."	,681	
	"I believe that green accounting practices will be useful in limiting unnecessary consumption of natural resources."	,784	

"Enterprises need to implement green accounting practices in order to solve environmental problems."	,698	
"I believe that green accounting practices will increase clean and safe production."	,707	
"I believe that green accounting practices are protective of the ecosystem."	,750	
"Businesses should set environmental policies as part of green accounting practices."	,589	
"I believe that green accounting practices will increase energy savings."		

KMO= ,890 Bartlett Testi Significance = 0,000

Table 4: Factor Analysis Results Regarding Variables for Measuring Environmental Consciousness

Scale Sub Dimension Names	Scale Items	Factor Load Values	Explained Total Variance (%)
Environmental Consciousness	"I warn people around me not to harm the environment."	,722	73,700
	"I don't use products that damage the ozone layer."	,843	
	"I pay attention to reducing electricity, water and fuel consumption to protect the environment."	,792	
	"When choosing between two types of products, I prefer to buy the one that causes the least damage to the environment."	,591	

KMO= ,807 Bartlett Testi Significance = 0,000

3.3. Reliability Analysis

The Cronbach's alpha reliability coefficient of the scale is evaluated as "if $0.00 \leq \alpha < 0.40$, the scale is not reliable; if $0.40 \leq \alpha < 0.60$, the scale is low reliable; if $0.60 \leq \alpha < 0.80$, the scale is highly reliable; and if $0.80 \leq \alpha < 1.00$, the scale is highly reliable" (Can, 2022, p. 396).

Table 5: Results of Reliability Analysis

Factor Name	Cronbach's Alpha	Item Number
Green Accounting Education	.844	2
Perception of Green Accounting	.857	10
Environmental Consciousness	.877	4

In Table 5, the reliability of the three scales in the study is evaluated with Cronbach's alpha reliability coefficients. The Cronbach's alpha (α) value of the scale for determining the level of green accounting education is 0.844, the Cronbach's alpha (α) value of the scale measuring green accounting perception is 0.857 and the Cronbach's alpha (α) value of the scale measuring environmental consciousness is 0.877. When the Cronbach's alpha reliability coefficients of all three scales are evaluated, it is determined that they are highly reliable.

3.4. Demographic Findings

The demographic distribution of the individuals participating in the study is presented in Table 6.

Table 6: Frequency Distributions for Demographic Factors

Working Status	N	%
Female	101	45,9
Male	119	54,1
Total	220	100
Medeni Durum	**N**	**%**
Married	168	76,4
Single	52	23,6
Total	220	100
Age	**N**	**%**
18-25	31	14,1
26-35	62	28,2
36-45	57	25,9
46-55	38	17,3
56 and above	32	14,5
Total	220	100
Monthly Income	**N**	**%**
Less than 20000 TL	35	15,9
20001-30000 TL	79	35,9
30001-40000 TL	51	23,2
40001-50000 TL	25	11,4
More than 50001 TL	30	13,6
Total	220	100
Education Status	**N**	**%**
Bachelor's Degree	163	74,1
Postgraduate	57	25,9
Total	220	100
Your Year of Working as a Financial Advisor	**N**	**%**
1-5 year	52	23,6
6-10 year	68	30,9
11-15 year	53	24,1
16-20 year	35	15,9
21 years and above	12	5,5
Total	220	100

3.5. Testing Hypotheses

H1: The green accounting education received by individuals working as financial advisors in Şanlıurfa has a significant effect on their perceptions of green accounting.

Table 7: Regression Analysis Result to Determine the Effect of Green Accounting Education on GreenAccounting Perception

Dependent Variable: Perception of Green Accounting	Non-Standard Coefficients		Standard Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3,053	,134		22,749	,000
Green Accounting Education	,328	,046	,434	7,107	,000
R:0,434 R2:0,118 Adjusted R2:0,184 F:50,512 p:0,000					

As a result of the regression analysis conducted to determine how the green accounting education variable, which is thought to have an effect on the perception of green accounting, affects the perception of green accounting, it was revealed that there is a significant relationship between both variables (R=0.434, R2=0.118) (F=50.512, p=.000<.05). The green accounting education variable explains 11.8% of the change in the perception of green green accounting and considering the significance tests of the regression coefficient, it is concluded that the green accounting education variable has a significant effect on the green accounting perception variable (p=,000<.05). Hypothesis H1 is supported.

H2: The green accounting education received by individuals working as financial advisors in Şanlıurfa has a significant effect on their level of environmental consciousness.

Table 8: Regression Analysis Result to Determine the Effect of Green Accounting Education on Environmental Consciousness Level

Dependent Variable: Perception of Green Accounting	Non-Standard Coefficients		Standard Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3,217	,158		20,417	,000
Green Accounting Education	,261	,054	,310	4,814	,000
R:0,310 R2:0,096 Adjusted R2:0,092 F:23,173 p:0,000					

As a result of the regression analysis conducted to determine how the green accounting education variable, which is thought to have an effect on the level of environmental consciousness, affects the level of environmental consciousness, green accounting education exhibited a significant relationship (R=0.310, R2=0.096) with the level of environmental consciousness (F=23.173, p=.000<.05). Green accounting education explains 9.6% of the change in the level of environmental consciousness and considering the significance tests of the regression coefficient, it is concluded that the green accounting education variable has a significant effect on the environmental consciousness level variable (p=.000<.05). Hypothesis H2 was supported.

H3: The level of environmental consciousness of individuals working as financial advisors in Şanlıurfa has a significant effect on their perceptions of green accounting.

Table 9: Regression Analysis Result to Determine the Effect of Environmental Consciousness Level on Green Accounting Perception

Dependent Variable: Perception of Green Accounting	Non-Standard Coefficients		Standard Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1,571	,181		8,673	,000
Environmental Consciousness Level	,604	,045	,672	13,415	,000
R:0,672 R2:0,452 Adjusted R2:0,450 F:179,950 p:0,000					

As a result of the regression analysis conducted to determine how the environmental consciousness level variable, which is thought to have an effect on the perception of green accounting, affects the perception of green accounting, it was revealed that there is a significant relationship (R=0.672, R2=0.452) between both variables (F=179.950, p=.000<.05). The environmental consciousness level variable explains 45.2% of the change in the perception of green accounting and considering the significance tests of the regression coefficient, it is concluded that the environmental consciousness level variable has a significant effect on the perception of green accounting variable (p=,000<,05). Hypothesis H3 was supported.

H4: There is a mediating role of environmental consciousness levels in the effect of green accounting education received by individuals working as financial advisors in Şanlıurfa on their perceptions of green accounting.

Table 10: Regression Analysis Result to Determine the Mediating Role of Environmental Consciousness Levels in the Effect of Green Accounting Education on Green Accounting Perceptions

Dependent Variable: Perception of Green Accounting	Non-Standard Coefficients		Standard Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1,332	,179		7,457	,000
Green Accounting Education	,188	,038	,249	4,978	,000
Environmental Consciousness Level	,535	,045	,595	11,888	,000
R:0,713 R2:0,508 Adjusted R2:0,504 F:112,180 p:0,000					

The regression analysis was conducted to determine the mediating role of environmental consciousness levels in the effect of green accounting education on the green accounting perceptions of individuals working as financial advisors in Şanlıurfa. The B value obtained as a result of the regression analysis in Table 7 decreased from .434 to .249 at the level of green accounting education.

While the R2 value was 0.118 at the level of green accounting education in Table 7, this value increased to 0.713 in Table 10. Since the P value maintains its significance with the inclusion of environmental consciousness level in the analysis, hypothesis H4 is supported since it is concluded that environmental consciousness level has a partial mediating role in the effect of green accounting education on green accounting perceptions.

H5: There is a significant relationship between the green accounting education, green accounting perceptions and environmental consciousness levels of individuals working as financial advisors in Şanlıurfa.

Table 11: Pearson Correlation Analysis Result to Determine the Relationship between Green Accounting Education, Green Accounting Perception and Environmental Consciousness Level

			Green Accounting Education	Green Accounting Perception	Environmental Consciousness Level
Pearson Correlation	**Green Accounting Education**	Correlation Coefficient	1,000	,434[**]	,310[**]
		Sig. (2-tailed)	.	,000	,000
		N	220	220	220
	Green Accounting Perception	Correlation Coefficient	,434[**]	1,000	,672[**]
		Sig. (2-tailed)	,000	.	,000
		N	220	220	220
	Environmental Consciousness Level	Correlation Coefficient	,310[**]	,672[**]	1,000
		Sig. (2-tailed)	,000	,000	.
		N	220	220	220

* The correlation is significant at the 0.01 level (2-tailed).

The correlation coefficient (r) obtained as a result of Pearson correlation analysis to determine the relationship between green accounting education, green accounting perceptions and environmental consciousness levels of individuals working as financial advisors in Şanlıurfa was found to be ,434 for green accounting education and green accounting perception, ,310 for green accounting education and environmental consciousness level, and ,672 for green accounting perception and environmental consciousness level, respectively. The correlation coefficient (r/rho) can be interpreted as "a very weak relationship between 0.00-0.25, a weak relationship between 0.26-0.49, a moderate relationship between 0.50-0.69, a strong relationship between 0.70-0.89 and a very strong relationship between 0.90-1.00" (Sungur, 2010, pp.115-116). It is concluded that there is a positive and weak relationship between green accounting education and green accounting perception and between green accounting education and environmental consciousness level. It was also concluded that there is a positive and moderate relationship between green accounting perception and environmental consciousness level. Hypothesis H5 was supported.

4. Discussion and Conclusion

The aim of this study is to determine whether environmental consciousness has a mediating role in the effect of green accounting education received by individuals working as financial advisors in Şanlıurfa on their perception of green accounting.

The main mass of the study consists of individuals working as financial advisors in Şanlıurfa. Due to ethical reasons such as time, cost and obsolescence of data, sampling was used. The data were collected by the convenience sampling method and the questionnaire method. Face-to-face and online questionnaires were applied to 220 individuals on a voluntary basis.

Normality tests were conducted to determine the normality of the distribution of the data collected in the study. The kurtosis and skewness values were used to check whether the data were normally distributed. When the data were evaluated, it was concluded that the data were normally distributed for all three variables. The reliability of the scale used in the study was evaluated by calculating Cronbach's alpha. When the Cronbach's alpha reliability coefficients of all three scales were evaluated, it was determined that they were highly reliable. In addition, explanatory factor analysis was conducted for the scale. As a result of the analysis, it is seen that green accounting education scale items, green accounting perception scale items and environmental consciousness level scale items are gathered under a single factor.

A four-stage regression analysis was conducted to determine the mediating role of environmental consciousness level in the effect of green accounting education on green accounting perceptions. In the first stage, as a result of the regression analysis conducted to determine how the green accounting education variable, which is thought to have an effect on green accounting perception, affects green accounting perception, it was concluded that green accounting education has a significant effect on green accounting perception. In the second stage, as a result of the regression analysis conducted to determine how the green accounting education variable, which is thought to have an effect on the level of environmental consciousness, affects the level of environmental consciousness, it was concluded that green accounting education has a significant effect on the level of environmental consciousness. In the third stage, as a result of the regression analysis conducted to determine how the environmental consciousness level variable, which is thought to have an effect on the perception of green accounting, affects the perception of green accounting, it was concluded that the green accounting perception variable has a significant effect on the environmental consciousness level variable. In the fourth stage, as a result of the regression analysis to determine the mediating role of environmental consciousness levels in the effect of green accounting education on green accounting perceptions of individuals working as financial advisors in Şanlıurfa, it was concluded that environmental consciousness levels have a partial mediating role in the effect of green accounting education on green accounting perceptions.

Pearson correlation analysis was conducted to reveal the relationship between green accounting education, green accounting perception and environmental consciousness levels of individuals working as financial advisors in Şanlıurfa. As a result of the analysis, it was concluded that there is a positive and weak relationship between green accounting education and green accounting perception and between green accounting education and environmental consciousness level. It was also concluded that there is a positive and medium-level relationship between green accounting perception and environmental consciousness.

The limitations of the study are the use of convenience sampling as one of the sampling methods and the survey method as the primary data collection method. Another limitation is that the study was conducted on financial advisors, for whom green accounting education is thought to affect the perception of green accounting more. It is important to repeat future studies with different sample groups in order to generalize the results of this study. In addition, this study examined green accounting education, green accounting perception and environmental consciousness level together. It is also important to evaluate green accounting education with different concepts in future studies.

As a result of the literature review, the fact that there is no study that examines the mediating role of environmental consciousness level in the effect of green accounting education on green accounting perception in both national and international literature reveals the originality of the study.

The scientific contribution of the research is that as a result of this study, managers in all sectors where green accounting practices are important will be guided in the strategies they will determine on the subject and academicians will be guided in their academic studies.

5. Final Notes

Green accounting is an important field for both people and businesses. To minimize destruction and damage from businesses, using a green accounting system in businesses is beneficial for both people and businesses.

Green accounting will maintain its importance because of its roles in the environment.

Made analyses revealed that environmental awareness partially mediates the effect of green accounting education on green accounting perception.

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The Medıator Role of Environmental Consciousness on The Impact of Green Accounting Education on Green Accounting Perception: The Case of Şanlıurfa

Yeşil Muhasebe Eğitiminin Yeşil Muhasebe Algısına Etkisinde Çevre Bilincinin Aracılık Rolü

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Genişletilmiş Özet

İnsanların sürdürülebilirliğe yönelik tutumları ve çevre sorunlarına yönelik ilgileri yıllardır yavaş yavaş artmaktadır. Ekolojik olarak sürdürülebilir, daha yüksek bir yaşam kalitesine değer vermeye yönelik bu değişim, esas olarak kaynakların tükenmesi, artan nüfus ve potansiyel çevresel felaketler konusundaki artan endişelerden kaynaklanmaktadır. Bu durum, araştırmacıları güçlü çevresel tutumlara sahip kişilerin çevre yanlısı davranışları benimsemeye devam edip etmeyeceğini sorgulamaya yöneltmiştir. Bu tür soruların etrafındaki genel tema, değerlerde sürdürülebilirliğe yönelik genel değişim göz önüne alındığında, sürdürülebilir bir geleceğe değer veren insanların günlük yaşamlarında aldıkları kararlar ve eylemler ve organizasyonlardaki güç pozisyonları üzerinde ne gibi etkileri olduğu verilmektedir.

Son yıllarda çevre bilinci ve sürdürülebilir uygulamalar ön plana çıkmaktadır. Kuruluşlar çevre dostu uygulamaları benimsemeye çalışırken, yeşil muhasebe çevresel etkilerin değerlendirilmesinde ve raporlanmasında önemli bir rol oynamaktadır. Bu çalışma yeşil muhasebe eğitimi, çevre bilinci ve yeşil muhasebe algısı arasındaki ilişkiyi incelemektedir.

İlk olarak yeşil muhasebenin tanımını yapmakta yarar vardır. Literatürün kapsamlı bir incelemesi, 'yeşil muhasebe' terimi için çok sayıda yorum ortaya koymaktadır. Bu yorumlardan biri yeşil muhasebeyi çevresel zararları belirleme ve bu potansiyel etkileri muhasebe uygulamalarına dahil etme süreci olarak ortaya koymaktadır. Bir başka yorum ise muhasebeye sistemik bir yaklaşım önermekte ve çevresel etkileri azaltmak için stratejiler formüle etmektedir. Bir başka yorum ise yeşil muhasebeyi, bu tür zararların belirlenmesi yoluyla işletme faaliyetlerinden kaynaklanan çevresel zararları en aza indirmeyi veya ortadan kaldırmayı amaçlayan bir muhasebe prosedürü olarak görmektedir.

Çevresel hususları finansal raporlamaya entegre eden yeşil muhasebe, artan çevre bilinci ve sürdürülebilir iş uygulamalarına duyulan ihtiyaç nedeniyle önem kazanmıştır. Bu çalışma yeşil muhasebe eğitimi, çevre bilinci ve yeşil muhasebe algısı arasındaki ilişkiyi incelemektedir. Özel olarak çevre bilincinin yeşil muhasebe eğitimi ile mali müşavirlerin yeşil muhasebe algısı arasında aracılık yapıp yapmadığı tespit edilmeye çalışılmaktadır. Araştırmada bu ilişkileri incelemek için demografik analiz, faktör analizi, korelasyon analizi ve regresyon analizi kullanılmıştır. Bulgular, yeşil muhasebe algısını şekillendirmede çevre bilincinin rolüne dair önemli bilgiler ortaya koymaktadır.

Yeşil muhasebe, organizasyonlarda sürdürülebilir uygulamaların teşvik edilmesinde önemli bir rol oynamaktadır. Çevresel faktörleri finansal raporlamaya dahil ederek şeffaflığı, hesap verebilirliği ve karar almayı geliştirmeyi amaçlamaktadır. Bu çalışma yeşil muhasebe eğitimi, çevre bilinci ve yeşil muhasebe algısı arasındaki etkileşime odaklanmaktadır.

Çalışmanın kapsamı şu temel hususları kapsamaktadır:

- Yeşil muhasebenin faydaları: Yeşil muhasebenin işletmeleri, paydaşları ve çevreyi nasıl olumlu etkilediği, çevresel faktörleri finansal raporlamaya dahil etmenin avantajlarını anlamak araştırılmıştır.

- İlişkiler: Çevre bilinci, yeşil muhasebe algısı ve yeşil muhasebe eğitimi arasındaki ilişkiler araştırılmıştır.

- Farkındalık: Mali müşavirler başta olmak üzere tüm ilgili kişiler için çevre bilincinin arttırılması, etkili yeşil muhasebe uygulamaları için esastır.

Araştırmada çevre bilincinin yeşil muhasebe eğitimi ile yeşil muhasebe algısı arasında aracılık yapıp yapmadığının belirlenmesi öncelikli amaçtır. Bir başka ifadeyle, yeşil muhasebe eğitiminin bireylerin yeşil muhasebe uygulamalarına ilişkin algılarına etkisini tespit etmek ve bu ilişkide çevre bilincinin aracılık etkisinin araştırılması çalışmanın amacıdır. Çevre bilinci yüksek bireylerin, özellikle ilgili eğitimi aldıktan sonra yeşil muhasebeyi daha olumlu algılayacakları varsayılmıştır.

İlk olarak ifade etmek gerekir ki mali müşavirler ile anket yapılmıştır. Katılımcılar çevre bilinçlerini derecelendirmiş (Likert ölçeği) ve yeşil muhasebe uygulamalarına ilişkin algılarına ilişkin bilgiler sunmuşlardır. Çalışmanın metodolojisinden bahsetmek gerekirse:

- Demografik Analiz: Örnek popülasyonunun özelliklerini anlamak. Bir başka ifadeyle katılımcı özelliklerinin incelenmesi.

- Faktör Analizi: Yeşil muhasebe eğitimi, çevre bilinci ve algı ile ilgili temel faktörlerin belirlenmesi.

- Korelasyon Analizi: Değişkenler arasındaki ilişkilerin araştırılması.

- Regresyon Analizi: Yeşil muhasebe eğitiminin hem çevre bilinci hem de yeşil muhasebe algısı üzerindeki etkisinin araştırılması. Bir başka ifadeyle, yeşil muhasebe eğitiminin yeşil muhasebe algısı üzerindeki etkisinin ve çevre bilincinin aracılık rolünün tespit edilmesi.

Demografik analiz sonuçlarını şu şekilde ifade etmek mümkündür; ankete katılanların sayısı 220'dir. Bunların 119'u (%54,1) erkektir. Buna göre katılımcı havuzunda bir denge olduğundan ve bunun da yapılacak analizler için faydalığı olduğundan bahsedilebilir. Katılımcılardan 168'i (%76,4) evlidir. En fazla katılım sağlanan yaş aralığı 26-35'tir (% 28,2). En fazla katılım sağlanan aylık gelir aralığı ise 20001-30000 (%35,9) TL'dir. Eğitim durumuna bakıldığında lisans mezunu olanların sayısı 163'tür (%74,1). Geri kalanı ise lisansüstü eğitim statüsündedir. Son olarak, çalışma süresi sorusuna verilen yanıtlara bakıldığında en fazla katılım sağlanan aralık 6-10 yıldır (%30,9).

Faktör analizi sonuçlarından bahsetmek gerekirse; araştırmada kullanılan üçlü ölçeklerin bütünlüğü Cronbach's alpha güvenilirlik katsayıları kullanılarak değerlendirilmiştir. Yeşil muhasebe eğitiminin kapsamını değerlendiren ölçeğin Cronbach alfa değeri (α) 0.844 olarak kaydedilirken, yeşil muhasebe algısını ölçen ölçeğin Cronbach alfa değeri (α) 0.857 olarak kaydedilmiştir. Çevre bilincini ölçmeye yönelik ölçeğin Cronbach alfa değeri (α) 0.877'dir. Her üç ölçek için Cronbach alfa güvenilirlik katsayıları değerlendirildiğinde, ölçeklerin önemli ölçüde güvenilir oldukları görülmektedir.

Şanlıurfa'daki mali müşavirler arasında yapılan çalışma kapsamında, Pearson korelasyon analizi sonucunda yeşil muhasebe eğitimi ve algısı arasındaki ilişki için 0,434, yeşil muhasebe eğitimi ve çevre bilinci arasındaki bağlantı için 0,310 ve yeşil muhasebe algısı ve çevre bilinci arasındaki korelasyon için 0,672 korelasyon katsayısı (r) elde edilmiştir. Sungur'a (2010) göre, korelasyon katsayısı 0,00-0,25 arasında çok zayıf bir ilişkiyi, 0,26-0,49 aralığında zayıf bir ilişkiyi, 0,50-0,69 arasında orta düzeyde bir ilişkiyi, 0,70-0,89 arasında güçlü bir ilişkiyi ve 0,90-1,00 arasında çok güçlü bir ilişkiyi göstermektedir. Bulgular, yeşil muhasebe eğitimi ile algı arasında ve yeşil muhasebe eğitimi ile çevre bilinci arasında pozitif ancak zayıf bir ilişki olduğunu göstermektedir. Buna karşılık, yeşil muhasebe algısı ile çevre bilinci arasında pozitif ve orta düzeyde bir ilişki gözlenmiştir.

Dört aşamalı regresyon analizi sonuçları:

Yeşil muhasebe eğitimi ve algısı:

Regresyon analizi yeşil muhasebe eğitiminin bireylerin yeşil muhasebe algısını önemli ölçüde etkilediğini ortaya koymuştur. Bu minvalde doğru eğitim, bireylerin yeşil muhasebe uygulamalarına bakışını olumlu yönde etkilediği söylenebilir.

Yeşil muhasebe eğitimi ve çevre bilinci:

Aynı analiz, yeşil muhasebe eğitiminin aynı zamanda çevresel farkındalık düzeyini de önemli ölçüde etkilediğini ortaya koymuştur. Eğitimin çevre sorunlarına ilişkin bilincin artmasına katkıda bulunduğu söylenebilir.

Çevre bilinci ve yeşil muhasebe algısı:

Regresyon sonuçları çevresel farkındalık düzeylerinin yeşil muhasebe algısını önemli ölçüde etkilediğini göstermektedir. Çevre bilinci daha fazla olan bireylerin yeşil muhasebeyi daha olumlu algılama eğiliminde oldukları söylenebilir.

Çevre bilincinin aracılık rolü:

Son aşamada çevre bilincinin aracılık etkisi araştırılmıştır. Bulgular, çevre bilincinin yeşil muhasebe eğitiminin yeşil muhasebe algısı üzerindeki etkisine kısmen aracılık ettiğini göstermektedir.

Bulguları özetlemek gerekirse, yeşil muhasebe eğitimi alan katılımcılar, yeşil muhasebe ilkelerine ilişkin önemli ölçüde daha yüksek bir anlayış sergilemişlerdir. Eğitim, çevresel raporlamanın ve sürdürülebilir uygulamaların önemine ilişkin algılarını olumlu yönde etkilemiştir. Çevre bilinci, yeşil muhasebe eğitimi ile yeşil muhasebe algısı arasında aracılık yapmıştır. Çevre bilinci daha yüksek olan bireylerin yeşil muhasebenin önemini takdir etme olasılıkları daha yüksektir.

Literatüre katkı sağlamak amacıyla iki ayaklı bir öneri sunulabilir. Bu bahsi geçen iki ayak eğitim kurumları ve kuruluşlardır.

Eğitim Kurumları:

- Yeşil muhasebe eğitiminin güçlendirilmesi, muhasebe meslek mensubu adaylarının çevresel hususları finansal raporlamaya entegre etme yeteneği geliştirebilir.
- Müfredat finansal ve çevresel boyutların birbirine bağlılığını vurgulamalıdır.

Kuruluşlar:

- Çalışanlar arasında çevre bilincinin teşvik edilmesi, yeşil muhasebe uygulamalarının daha iyi benimsenmesine yol açabilir.
- Eğitim programları hem teknik bilgiye hem de sürdürülebilirlik zihniyetini geliştirmeye odaklanmalıdır.

Bu çalışma çevre bilincinin yeşil muhasebe eğitimine entegre edilmesinin önemini vurgulamaktadır. Kuruluşların hem teknik bilgiyi hem de çevre bilincini artıracak eğitim programlarına öncelik vermeleri önem arz etmektedir. İşletmeler bunu yaparak yeşil muhasebe uygulamalarına ilişkin olumlu bir algı geliştirebilir ve sürdürülebilir kalkınmaya katkıda bulunabilir. Bir başka ifadeyle bu çalışma, yeşil muhasebe eğitimi ile pratik uygulama arasındaki boşluğu doldurmada çevre bilincinin önemli rolünü vurgulamaktadır. Çalışma sayesinde; çevre farkındalığı ve bilgiyi besleyerek daha sürdürülebilir bir finansal ortam inşa edilebilir.

Özetle, araştırma çevre bilincinin yeşil muhasebe algısını şekillendirmedeki önemli rolünü vurgulamaktadır. İşletmeler sürdürülebilir uygulamalara olan ihtiyacın giderek daha fazla farkına vardıkça, bu dinamikleri anlamak, bilinçli karar verme ve sorumlu finansal raporlama için zorunlu hale gelmektedir.