

ABSTRACT:

**Environmental Management Accounting Knowledge as a Stimulus
on Environmental Intention of Accounting Student**

This study investigates the effect of environmental management accounting knowledge and past experience on environmental intention of accounting students, employing the framework of the theory of planned behavior (TPB). Using sample of 372 students taken from 6 universities in Surabaya, this empirical study indicates that environmental management accounting knowledge and past experience significantly stimulate change in environmental intention of accounting students and these relationships are mediated by environmental attitude and perceived behavioral control. This finding is consistent with the theory of planned behavior. However, contrary to the theory, subjective norm is not a significant mediator, since environmental intention is a voluntary behavior and it needs a self-environmental awareness. As environmental intention has been recognized to be a serious potential problem in accounting profession, the improvement of environmental accounting knowledge is a step toward increasing the environmental intention of accounting student as future accountants. This is the first study to explore the measurement scale of environmental intention of accountant and the effect of environmental accounting knowledge to environmental intention. Future research can be conducted on the different accounting profession and using different approach of theory of planned behavior.

Keywords: environmental management accounting knowledge, theory of planned behavior