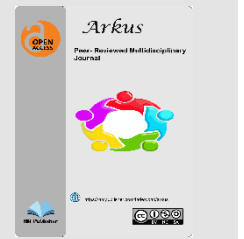




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Critical Thinking and Sustainability Awareness of Accounting Students in Higher Education

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ABSTRACT

Sustainability awareness is students' continuous awareness to protect and respect the environment and life surroundings. Awareness of environmental sustainability is one of the prerequisites for environmental attitudes and behavioral changes in caring for the natural environment in the face of climate change and global warming. Higher education holds the responsibility to form students with environmental awareness and change the attitudes of future generations towards the importance of preserving the natural environment. Sustainability awareness is influenced by critical thinking. Critical thinking is the process of making judgments based on the processes of analysis, interpretation, evaluation, inference, explanation and reflection. This research uses simple regression analysis techniques. The research results prove that critical thinking influence on sustainability awareness.

1. Introduction

Sustainable development goals (SDGs) are development that maintains the continuous improvement of the economic welfare of the community, development that maintains the sustainability of the social life of the community, development that maintains the quality of the environment, and development that guarantees justice and the implementation of governance that is able to maintain an improvement in the quality of life from one generation to the next. next generation. Education is the main foundation for sustainable development. Education is very important to improve the ability to create solutions and find new paths towards a better, sustainable future. The education concept for sustainable development (ESD) emerged in order to

prepare the world community to be pro-sustainable development. People who are pro-sustainable development are people who have an attitude of love and care for natural resources/environment and local /national culture.^{1,2}

A sense of love for the environment will emerge if someone has sustainability awareness. Sustainability awareness is students' continuous awareness to protect and respect the environment and life around them. Awareness of environmental sustainability is one of the prerequisites for environmental attitudes and behavioral changes in caring for the natural environment in the face of climate change and global warming. Higher education holds the responsibility to form students with environmental awareness and change the attitudes of future generations toward the

importance of preserving the natural environment. The application of environmental issues to the learning process in higher education results in more meaningful learning and can lead students to have forward-thinking skills and an attitude of awareness of sustainable values. Critical thinking skills are a factor that determines sustainability awareness. Increasing critical thinking helps students to see aspects of the economy, environment, and social and cultural structures in the context of sustainable development. The 21st-century paradigm requires students to have critical thinking skills. Critical thinking is the process of making judgments based on the processes of analysis, interpretation, evaluation, inference, explanation, and reflection. People who have excellent critical thinking skills demonstrate sharp thinking, a burning curiosity, and a thirst for reliable information. Higher education has challenges so that students get used to thinking analytically, comparing various conditions, and drawing conclusions to be able to solve problems.³⁻⁶

The existing phenomenon shows that when studying accounting in tertiary institutions, students still have low critical thinking skills. The accounting profession requires critical thinking skills to solve problems in company finances. Critical thinking skills are needed by an accountant to analyze a company's financial performance. Accountants play an important role in the ongoing process of preparing and reporting business. With their competencies, accountants can measure the impact of implementing sustainability strategies on a company's economic, social, and environmental performance from year to year. Based on the background above, the aim of this research is to determine the influence of critical thinking skills on sustainability awareness in the context of higher education.⁷⁻¹⁰

2. Methods

This research uses an explanatory quantitative research design. The aim of this research is to see the influence of critical thinking skills on sustainability awareness. Variable Independent research is critical

thinking skills, and the independent variable is sustainability awareness. The population of this study is students of the Department of Accounting, Faculty of Economics and Business, Universitas Negeri Malang, class of 2019-2022. Retrieval technique sample using purposive sampling. The criteria used are students who are/have taken entrepreneurship courses. The determination of these criteria is based on the fact that entrepreneurship courses are courses that require students to be sensitive to reading situations and conditions in order to find entrepreneurial ideas. The ability to read situations and conditions in society is determined by a person's critical thinking skills. Apart from that, when someone is an entrepreneur, they must also be ethical towards the environment. Sustainability awareness is a factor that determines the ethical behavior of someone.

The data collection technique uses a questionnaire with a 1-5 Likert scale. Critical thinking indicators consist of Reasoning, Hypothesis testing, Argument analysis, Likelihood and uncertainty analysis, problem-solving, and decision-making. Sustainability awareness indicators consist of Sustainability knowingness, Sustainability attitudes, and Sustainability behavior. The analysis technique for this research uses a simple regression test.

3. Results and Discussion

The average value of the critical thinking variable is 113.70, with a maximum value of 134 and a minimum value of 100. The average value of the sustainability awareness variable is 201.77, with a maximum value of 236 and a minimum value of 169. Based on the results of the normality test, it is known the significance value is $0.200 > 0.05$, so it can be concluded that the data is normally distributed. The results of the multicollinearity test show that the tolerance value is $1.00 > 0.100$, and the VIF value is $1.00 < 10.00$. These results mean that there are no symptoms of multicollinearity. Test Heteroscedasticity shows that the significance value between the independent variable (X) and the absolute residual of 0.763 is greater than 0.05, so there is no

heteroscedasticity problem. Test results autocorrelation it is known that $du < d < 4-du = 1.6762 < 2.229 < 2.3238$. Table 1 shows that the

significance value is $0.000 < 0.05$, so it can be concluded that the critical thinking variable (X) has an effect on the sustainability awareness variable (Y).

Table 1. Simple regression test results.

| | Unstandardized coefficients | | Standardized coefficients | t | Sig. |
|-------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 109,989 | 20,218 | | 5,440 | ,000 |
| Critical thinking | ,807 | ,177 | ,441 | 4,552 | ,000 |

*Dependent variable: sustainability awareness.

The research results show that the critical thinking variable has an influence on sustainability awareness. The results of this research prove that critical thinking is necessary to overcome environmental problems because critical thinking involving the ability to evaluate systematically will be needed to follow environmental problems that occur in society. Students with critical thinking are able to make decisions and solve problems appropriately both in school, personal life, and in the work environment. Critical thinking will equip students to act as agents of change, answer the challenges of the 21st century, and lead this country to a better future. To overcome environmental problems, sustainability awareness is needed to eliminate disrespect for the environment and surrounding life. Sustainable development education has an impact on students' awareness of sustainability, especially in facing global problems, and critical thinking to solve problems by analyzing the impact of damage on various aspects of life. Critical thinking is a skill that students need to deal with the complexity and ambiguity of large amounts of information. Students need to be accustomed to thinking analytically, comparing various conditions, and drawing conclusions to be able to solve problems. In developing countries, critical thinking is important to instill in students because this can train the culture to be critical and thorough from an early age.¹¹⁻¹⁵

4. Conclusion

Critical thinking influences sustainability awareness. The ability to think critically is an important factor in sustainability awareness. Students

who have critical thinking are able to think critically about problems at home, school, and in the community. The limitation of this research is the research design used. This research uses a quantitative design, so the results of this research cannot yet describe in-depth practice sustainability awareness in higher education. Suggestions for further research are that the research design should use a qualitative design. This is because the issue of sustainability is now an interesting topic for research using a qualitative approach.

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