

## The Effect of Digital Technology Literacy and Sustainability Awareness on Accounting Students' Understanding of Professional Ethics: Evidence from Indonesia

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### ABSTRACT

This study aims to analyze the influence of digital technology literacy and sustainability awareness on the understanding of accounting professional ethics among accounting students in Indonesia. The study employed a quantitative approach with an explanatory survey method. A purposive sampling method was used to determine the sample. The sample size was 100 students who had taken courses in accounting professional ethics and accounting information systems, and had experience in digital practices and exposure to sustainability issues. Data were collected through a structured questionnaire and analyzed using multiple linear regression. The results showed that digital technology literacy and sustainability awareness, both partially and simultaneously, had a positive and significant effect on the understanding of accounting professional ethics. These findings confirm that students' ability to utilize digital technology ethically, combined with awareness of sustainability principles, improves their understanding and application of professional ethics principles. Practically, this study provides implications for the development of an accounting curriculum that is adaptive to digital transformation and strengthens the ethical foundations for aspiring professional accountants in the modern era.

**Keywords:** digital literacy, sustainability awareness, accounting professional ethics, accounting students.

### INTRODUCTION

Advances in digital technology have significantly transformed professional practice across various fields, including accounting. Digitization not only involves the automation of accounting processes through software applications, but also impacts how financial information is collected, processed, analyzed, and reported in real time (Judijanto et al., 2024). In the Industry 4.0 era, competencies such as digital technology literacy have become an integral part of the profile of a relevant accounting professional. For example, research in Indonesia shows that digital literacy has a positive impact on the digitalization of the accounting profession (Ifada et al., 2025).

Along with this, awareness of sustainability is increasingly emerging in the accounting function: from traditional financial reporting to reporting that considers environmental, social, and governance (ESG) impact (Kurnia et al., 2024). Accounting education is now required to produce not only technically competent graduates, but also those who have a concern for sustainability and understand the ethical implications of professional accounting practice (Agnes & Tjahjono, 2025). A recent study found that digital literacy along with technology adoption and institutional image influences sustainability-themed accounting education (Ifada et al., 2025).

In the context of accounting professionals, professional ethics is becoming increasingly important amidst the wave of digitalization and sustainability issues. Professional accounting ethics serve as a guideline for fair, transparent, accountable, and responsible decision-making, including in the use of digital technology and the management of increasingly complex financial information (Setyaningrum & Hasanah, 2025). However, if the use of digital technology and sustainability orientation is not accompanied by a strong ethical foundation, then there is the potential for violations such as digital data manipulation, misuse of client information, privacy violations, or dishonest sustainability reporting (Saebah & Puspita, 2025).

As aspiring professional accountants, accounting students need to be equipped with a deep understanding of accounting professional ethics in the digital and sustainability context. However, several studies have shown a gap in ethical understanding among students. This study Ningsi et al., (2025) found that although accounting students understand ethical concepts, they often struggle to apply them in complex digital situations, suggesting that technological literacy alone does not necessarily trigger a mature understanding of ethics.

In the literature, digital literacy is defined as the ability to understand, use, evaluate, and manage digital information effectively and responsibly. Digital literacy encompasses not only technical skills in operating accounting software, but also critical awareness of the social and ethical implications of technology (Yustianah & Hartono, 2023). In the context of accounting education, digital literacy can be a crucial factor in shaping students' ethical understanding of the profession they will pursue. For example, research Shiyammurti et al., (2025) showed that students with high levels of digital literacy tend to have higher ethical sensitivity in data-based decision-making. And research Setiowatia dan Rahmawati (2025) shows a positive correlation between digital literacy and academic integrity of accounting students.

However, most of these studies were conducted abroad or did not specifically examine the influence of digital technology literacy and sustainability concerns on the understanding of accounting professional ethics in the context of accounting students in Indonesia (Widayati et al., 2022). In addition, quantitative research that directly tests the combined influence of digital technology literacy and sustainability concerns on students' understanding of accounting professional ethics is still limited (Ifada et al., 2025). This indicates a research gap that needs to be filled: both contextually (Indonesia) and in terms of the influence model (a combination of two independent variables: digital technology literacy and sustainability concerns on the dependent variable: understanding of accounting professional ethics).

Therefore, this study aims to empirically examine the influence of digital technology literacy and sustainability concerns on the understanding of accounting professional ethics among accounting students in Indonesia (Ningsi et al., 2025). Using a quantitative approach and survey methods, this study is expected to provide concrete evidence regarding the importance of integrating digital literacy and sustainability sensibility into accounting ethics education. The findings of this study are expected to serve as a foundation for improving teaching strategies in accounting courses and courses related to technology and sustainability. Theoretically, this study will enrich the literature on the relationship between digital competence, sustainability concerns, and ethical awareness in professional education. Practically, the research results are expected to provide guidance for educators, policymakers, and higher education institutions in designing accounting curricula that are more adaptive to digital transformation while strengthening the ethical foundations for future professional accountants.

## **RESEARCH METHOD**

### **Research Design**

This study uses a quantitative approach with an explanatory survey method to analyze the influence of digital technology literacy and sustainability awareness on accounting students' understanding of professional ethics. The quantitative approach was chosen because it allows for objective, structured measurement of variables, and can be tested using inferential statistical analysis (Creswell, 2018). The survey method is used to obtain empirical data by distributing questionnaires online and offline to respondents who meet the research criteria.

### **Population and Sample**

The population in this study were active undergraduate students in Accounting programs at universities in Indonesia who had taken courses related to accounting professional ethics and/or accounting information systems and had experience or exposure to digital practices or sustainability issues. The sampling technique used purposive sampling, with the following criteria:

- Active undergraduate student in the Accounting Study Program;
- Has completed courses in Accounting Professional Ethics and Accounting Information Systems;
- Has experience using digital technology related to accounting practices;
- Has received material or learning activities related to sustainability.

Considering the relatively large characteristics of the student population, the sample determination was calculated using the Slovin formula with an error margin of 10%, so that the sample size can reach up to approximately 100 respondents if the population studied is in the range of  $\geq 1,000$  students. By considering the statistical analysis capabilities, the level of data representativeness, and the level of participant response, this study determined the final sample of 100 accounting students who met the research criteria.

### **Data collection technique**

Primary data was obtained through a structured questionnaire instrument compiled in the form of a Google Form and a printed questionnaire. The research instrument consisted of three parts:

- Section A: Demographic information (age, gender, academic year)
- Section B: Digital technology literacy scale (adapted from Eshet-Alkalai, 2004 and recent literature)
- Section C: Sustainability concern scale (measures awareness, attitudes, and behaviors toward environmental, social, and economic aspects)
- Section D: Accounting professional ethics understanding scale (measures students' level of understanding of ethical principles such as integrity, objectivity, confidentiality, and professional responsibility in the accounting context)

Each item is measured on a 5-point Likert scale (1 = Strongly Disagree, to 5 = Strongly Agree).

### **Variables and Operational Definitions**

- Independent Variable 1 ( $X_1$ ): Digital Technology Literacy  
Operationally defined as students' ability to understand, evaluate, and use digital tools effectively, ethically, and responsibly in the context of accounting learning and practice.
- Independent Variable 2 ( $X_2$ ): Sustainability Concern  
Defined as students' level of awareness, attitude, and commitment to sustainability issues, encompassing environmental, social, and economic aspects, in the context of the accounting profession and future business practices.
- Dependent Variable (Y): Understanding of Accounting Professional Ethics  
Defined as students' level of understanding of the ethical principles of the accounting profession, such as integrity, objectivity, confidentiality, professional responsibility, and professional behavior in the use of digital accounting technology or practices.

### **Data Analysis Techniques**

The collected data will be analyzed using multiple linear regression analysis with the aid of software such as SPSS. The analysis stages include:

- a) Instrument Quality Test
  - Validity (Pearson Product Moment)
  - Reliability (Cronbach Alpha)
- b) Classical Assumption Test
  - Normality Test: Kolmogorov-Smirnov (data is considered normal if  $Sg. > 0.05$ )
  - Multicollinearity Test: Variance Inflation Factor (VIF)  $< 10$  and Tolerance  $> 0.1$
  - Heteroscedasticity Test: Glejser Test (heteroscedasticity is not present if  $Sg. > 0.05$ )
- c) Multiple Linear Regression Analysis

Regression model used:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Description:

- Y = Understanding of Accounting Professional Ethics
- A = Constant
- $\beta_1$  = Regression coefficient for Digital Technology Literacy
- $\beta_2$  = Regression coefficient for Sustainability Concern
- $X_1$  = Digital Technology Literacy
- $X_2$  = Sustainability Concern
- $\varepsilon$  = Confounding error

The significance level used is  $\alpha = 0.05$ . A p-value  $< 0.05$  indicates that the influence of the independent variable on the dependent variable is statistically significant.

**RESULTS AND DISCUSSION**

**RESULT**

**Respondent Demographic Information**

This section presents demographic information about the study respondents, including age, gender, and academic year. This data provides a profile of the participating accounting students, thus supporting the contextual interpretation of the study results.

**Table 1. Respondents' Age Distribution**

Age Range (Years)	Number (n)	Percentage (%)
18 - 19	14	14%
20 - 21	51	51%
22 - 23	30	30%
$\geq 24$	5	5%
<b>Total</b>	<b>100</b>	<b>100%</b>

**Table 2. Gender Distribution**

Gender	Number (n)	Percentage (%)
Laki-laki	36	36%
Perempuan	64	64%
<b>Total</b>	<b>100</b>	<b>100%</b>

**Table 3. Distribution of Academic Years**

Academic Year	Number (n)	Percentage (%)
Semester 3-4	21	21%
Semester 5-6	49	49%
Semester 7-8	30	30%
<b>Total</b>	<b>100</b>	<b>100%</b>

Based on demographic data, the majority of respondents were in the 20–21 year age range (51%) and were students in their fifth–sixth semesters (49%). This indicates that respondents have acquired academic knowledge and experience related to courses, the use of accounting technology, and sustainability issues, and are therefore considered appropriate and worthy of providing information related to research on digital technology literacy, sustainability awareness, and understanding the ethics of the accounting profession.

**Results of Validity and Reliability Tests of Research Instruments**

This section presents the results of validity and reliability tests of research instruments to ensure that the measuring instruments used are appropriate and consistent in measuring research variables.

**Table 4. Validity Test Results**

Variable	Statement Items	Pearson Correlation	Sig. (2-tailed)	r-Table	Information
Digital Technology Literacy (X1)	X1.1	0,790	0,000	0,3494	Valid
	X1.2	0,644	0,000	0,3494	Valid
	X1.3	0,726	0,000	0,3494	Valid
	X1.4	0,510	0,004	0,3494	Valid
	X1.5	0,663	0,000	0,3494	Valid
	X1.6	0,792	0,000	0,3494	Valid
	X1.7	0,795	0,000	0,3494	Valid
	X1.8	0,573	0,001	0,3494	Valid
Sustainability Concern (X2)	X2.1	0,765	0,000	0,3494	Valid
	X2.2	0,623	0,000	0,3494	Valid
	X2.3	0,689	0,000	0,3494	Valid

	X2.4	0,602	0,000	0,3494	Valid
	X2.5	0,721	0,000	0,3494	Valid
	X2.6	0,772	0,000	0,3494	Valid
	X2.7	0,557	0,001	0,3494	Valid
	X2.8	0,759	0,000	0,3494	Valid
Understanding of Accounting Professional Ethics (Y)	Y1.1	0,761	0,000	0,3494	Valid
	Y1.2	0,771	0,000	0,3494	Valid
	Y1.3	0,774	0,000	0,3494	Valid
	Y1.4	0,518	0,003	0,3494	Valid
	Y1.5	0,903	0,000	0,3494	Valid
	Y1.6	0,598	0,000	0,3494	Valid
	Y1.7	0,817	0,000	0,3494	Valid
	Y1.8	0,797	0,000	0,3494	Valid

**Table 5. Validity Test Results**

Variable	Cronbach's Alpha	N of Items	Keterangan
Digital Technology Literacy (X1)	0,869	8	Reliabel
Sustainability Concern (X2)	0,861	8	Reliabel
Understanding of Accounting Professional Ethics (Y)	0,881	8	Reliabel

### Classical Assumption Test Results

#### Normality Test Results

This section presents the results of the normality test to ensure that the research residual data is normally distributed, thus fulfilling the basic assumptions of regression analysis.

**Table 6. Normality Test Results**

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.85213830
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.046
Test Statistic		.085
Asymp. Sig. (2-tailed)		.072 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

#### Multicollinearity Test Results

This section presents the results of the multicollinearity test to assess whether there is a high correlation between the independent variables, which can affect the reliability of the regression estimates.

**Table 7. Multicollinearity Test Results**

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	4.757	1.698		2.801	.006		
	Digital Technology Literacy (X1)	.586	.093	.610	6.307	.000	.294	3.403
	Sustainability Concern (X2)	.274	.096	.277	2.862	.005	.294	3.403

a. Dependent Variable: Understanding the Ethics of the Accounting Profession

**Heteroscedasticity Test Results**

This section presents the results of the heteroscedasticity test, which aims to evaluate whether the residual variance of the regression model is constant. This result is important to ensure the reliability and validity of the regression coefficient estimates.

**Table 8. Heteroscedasticity Test Results**

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	5.656	1.048		5.396	.000
	Digital Technology Literacy (X1)	-.039	.057	-.120	-.675	.501
	Sustainability Concern (X2)	-.073	.059	-.219	-1.236	.220

a. Dependent Variable: Abs\_RES

**Multiple Linear Regression Analysis**

This section presents the results of a multiple linear regression analysis used to simultaneously and partially test the influence of digital technology literacy and sustainability awareness on students' understanding of accounting professional ethics. The results of this table serve as a basis for assessing the strength and direction of the relationships between the variables in this study.

**Table 9. Results of Multiple Linear Regression Analysis**

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.757	1.698		2.801	.006
	Digital Technology Literacy (X1)	.586	.093	.610	6.307	.000
	Sustainability Concern (X2)	.274	.096	.277	2.862	.005

a. Dependent Variable: Understanding the Ethics of the Accounting Profession

From the table above, the multiple linear regression equation can be written as follows:

$$Y = 4,757 + 0,586X_1 + 0,274X_2$$

The equation shows that the constant value of 4.757 means that if the digital technology literacy (X<sub>1</sub>) and sustainability awareness (X<sub>2</sub>) variables are zero, then the accounting professional ethics value (Y) remains at 4.757. The regression coefficient of variable X<sub>1</sub> of 0.586 indicates that every one-unit increase in digital technology literacy will increase accounting professional ethics by 0.586 units, ceteris paribus. Furthermore, the regression coefficient of X<sub>2</sub> of 0.274 indicates that every one-unit increase in sustainability awareness will increase accounting professional ethics by 0.274 units, assuming other variables remain constant. Thus, both independent variables have a positive influence on accounting professional ethics.

**F Test Results**

The F-test was conducted to determine whether the independent variables in the model, namely digital technology literacy (X<sub>1</sub>) and sustainability awareness (X<sub>2</sub>), simultaneously have a significant influence on the understanding of accounting professional ethics (Y). The results of the ANOVA test are presented in the following table:

**Table 10. F Test Results ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2213.025	2	1106.513	133.276	.000 <sup>b</sup>
	Residual	805.335	97	8.302		
	Total	3018.360	99			

a. Dependent Variable: Understanding the Ethics of the Accounting Profession

b. Predictors: (Constant), Sustainability Concern, Digital Technology Literacy

Based on the table above, the F-value = 133.276 is greater than the F-value = 3.090 with a significance value of 0.000 < 0.05, so it can be concluded that the multiple linear regression model is declared suitable for use. This means that digital technology literacy and sustainability awareness together have a significant influence on the understanding of accounting professional ethics. These results indicate that both independent variables have a strong and relevant contribution in explaining the variation in changes in the dependent variable in this study.

**T Test Results**

A t-test was conducted to determine the partial influence of each independent variable on the dependent variable, namely understanding of accounting professional ethics. The results of the t-test are shown in the following table:

**Table 11. T-Test Results**

Model		Coefficients <sup>a</sup>		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients				
		B	Std. Error			
1	(Constant)	4.757	1.698		2.801	.006
	Digital Technology Literacy (X1)	.586	.093	.610	6.307	.000
	Sustainability Concern (X2)	.274	.096	.277	2.862	.005

a. Dependent Variable: Understanding the Ethics of the Accounting Profession

Based on the table, for the Digital Technology Literacy variable (X<sub>1</sub>), the calculated t value is greater than the t table value, namely 6.307 > 1.661 and the significance value is 0.000 < 0.05, so X<sub>1</sub> has a positive and significant effect on the understanding of accounting professional ethics. This means that the higher the digital technology literacy, the better the understanding of accounting professional ethics of students.

Furthermore, for the Sustainability Concern variable (X<sub>2</sub>), the calculated t value is greater than the t table value, namely 2.862 > 1.661 and the significance value is 0.005 < 0.05, which indicates that X<sub>2</sub> also has a positive and significant effect on the understanding of accounting professional ethics. This indicates that students who have a higher level of sustainability concern tend to have a better understanding of professional ethics.

Thus, the two independent variables in this study are proven to have a positive and significant partial influence on the understanding of accounting professional ethics.

**Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination is used to determine the extent to which the independent variable explains the dependent variable. The test results are as follows:

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856 <sup>a</sup>	.733	.728	2.881

a. Predictors: (Constant), Sustainability Concern, Digital Technology Literacy

b. Dependent Variable: Understanding the Ethics of the Accounting Profession

Based on the results of the Model Summary test, the R Square (R<sup>2</sup>) value was obtained at 0.733 and the Adjusted R Square value at 0.728. These values indicate that 73.3% of the variation in changes in the understanding of accounting professional ethics can be explained by the variables of digital technology literacy and sustainability concerns, while the remaining 26.7% is influenced by other variables not examined in this model, such as family environmental factors, organizational experience, level of understanding of the code of ethics, instilling character values on campus, or other relevant variables.

The Adjusted R Square value (0.728) which is close to the R Square value indicates that the regression model is good and stable, and there is no over-estimation in the modeling.

## **DISCUSSION**

### **The Influence of Digital Technology Literacy on the Understanding of Accounting Professional Ethics**

Based on the results of the t-test, it is known that the digital technology literacy variable ( $X_1$ ) has a t-value of  $6.307 > t\text{-table } 1.661$  with a significance value of  $0.000 < 0.05$ , so it can be concluded that this variable has a positive and significant effect on the understanding of accounting professional ethics. This finding indicates that the higher the students' ability to utilize digital technology for academic activities, information search, data processing, and the use of digital-based accounting applications, the better their understanding of implementing professional ethics. This is in line with the development of the digitalization era of accounting which demands ethical skills in the use of information systems, data protection, transparency, objectivity, and technology-based professional responsibility.

Logically, this is reinforced by students' responses to the questionnaire, which indicated that the ability to use digital devices, operate accounting software, verify online information, and understand data security risks directly contributes to increased ethical awareness in accounting data management. Adaptability to new technologies, habits of using digital platforms, and understanding the functions, benefits, and potential misuse of digital systems further strengthen caution and professionalism in maintaining objectivity, accuracy, transparency, and data confidentiality. Therefore, the higher the students' digital technology literacy, the better their understanding and application of the ethical principles of the accounting profession in academic settings and future work practices.

Conceptually, the results of this study are in line with the Digital Literacy Framework (Eshet-Alkalai, 2004) and the Theory of Planned Behavior (Ajzen, 1991), which states that students' knowledge and intentions to behave in accordance with ethical standards are influenced by their self-confidence and ability to utilize digital tools. Practically, these findings provide guidance for policymakers, educators, and higher education institutions in designing accounting curricula that are adaptive to digital transformation while strengthening the ethical foundations of aspiring professional accountants. Thus, improving digital literacy not only strengthens students' technical competencies but also enhances their understanding of professional ethical principles essential for responsible accounting practice in the digital age.

Several studies show that digital technology literacy has a positive influence on the understanding of accounting professional ethics. Ningsi et al. (2025) found that students with high digital literacy had better awareness of data integrity and responsible use of accounting software, Masriyanda et.al (2024) adding that digital literacy increases job readiness and professionalism, which indirectly strengthens ethical understanding. Similar findings from Asri et al. (2025) and Agustina et.al. (2023) emphasizes that the ability to utilize technology appropriately also supports ethical behavior in academic and professional environments.

### **The Influence of Sustainability Concerns on the Understanding of Accounting Professional Ethics**

The sustainability awareness variable ( $X_2$ ), based on the test results, shows a t-value of  $2.862 > t\text{-table } 1.661$  with a significance value of  $0.005 < 0.05$ , so it can be concluded that this variable also has a positive and significant effect on the understanding of accounting professional ethics. These findings provide an understanding that students who have a level of awareness of sustainability principles including social, environmental, and governance (ESG) aspects tend to have a more mature ethical perspective in understanding the accounting profession. This is due to the correlation between sustainability values and ethical principles, where modern accounting practices not only emphasize the presentation of accurate financial reports, but also responsibility for social and environmental impacts based on the principles of good governance and accountability.

Logically, these findings are reinforced by students' questionnaire responses, which indicated their level of concern for sustainability as part of their professional practice. Students who pay attention to environmental issues such as climate change and resource conservation, understand the importance of sustainability practices in the business world, and recognize the role of accounting in promoting sustainable business practices tend to be more sensitive to the social and environmental impacts of corporate activities. Furthermore, students who follow sustainability-related information, support the integration of ESG issues in reports and curricula, and recognize the role of accountants in ESG reporting

demonstrate a higher level of ethical awareness. This awareness encourages them to evaluate accounting actions not only in terms of financial returns, but also in terms of fairness, social responsibility, and environmental sustainability.

Conceptually, this finding is in line with the principles of Sustainable Accounting and the theory of professional ethical values which states that concern for sustainability can shape individual ethical awareness in professional practice (Setyaningrum & Hasanah, 2025). Practically, the results of this study can be a reference for educators, policy makers, and higher education institutions to include sustainability aspects explicitly in the accounting curriculum, so that students not only master technical competencies, but also have ethical sensitivity to the social and environmental implications of accounting practices.

Several previous studies support this finding. For example, Marliza et al. (2025) showed that students with a high awareness of sustainability tended to better understand and apply the principles of professional ethics. Similar findings from Supri and Palopo (2023) emphasizes that integrating sustainability values into accounting education contributes to the development of students' ethical character, particularly in decision-making that considers social and environmental impacts. Thus, concern for sustainability is a crucial factor in strengthening the understanding of accounting professional ethics in the modern era.

### **The Influence of Digital Technology Literacy and Sustainability Concerns on the Understanding of Accounting Professional Ethics**

Based on the results of the hypothesis testing through the F test, the F count value was obtained at 133.276 which was higher than the F table value of 3.090, and a significance value of 0.000 < 0.05. These results indicate that the variables of digital technology literacy ( $X_1$ ) and sustainability awareness ( $X_2$ ) simultaneously have a significant effect on the understanding of accounting professional ethics (Y). This finding means that both independent variables have a strong and mutually supportive role in explaining variations in changes in students' understanding of professional ethics in the field of accounting. Thus, the linear regression model used was declared feasible (fit model) and significant for use in this study. This condition illustrates that increasing students' digital technology literacy balanced with sustainability awareness can strengthen their understanding of professional values, including ethical standards that must be implemented by prospective accountants in professional practice.

Logically, this simultaneous influence can be understood through student responses to the questionnaire, which demonstrated the relationship between digital competence, sustainability awareness, and understanding of professional ethics. Students with high digital literacy tend to understand that the use of digital technology must adhere to ethical and data security standards, are able to present honest and reliable financial reports, and can identify situations that could potentially violate ethics. Meanwhile, students who care about sustainability recognize that accounting practices focus not only on financial gain but also encompass social and environmental responsibility. Therefore, concern for ESG correlates with the application of professional ethical principles such as integrity, objectivity, confidentiality, and professionalism.

The combination of digital technology literacy and sustainability awareness encourages students to better understand and internalize professional values, from academic behavior to real-world work practices. Students become more confident in applying ethical principles, committed to professional behavior, and able to assess the ethical consequences of each accounting action. Thus, increased digital literacy combined with sustainability awareness simultaneously strengthens the understanding of accounting professional ethics, which is crucial for developing competent and responsible accountants in the digital age.

## **CONCLUSION**

The results of the study indicate that digital technology literacy and sustainability awareness have a positive and significant influence on students' understanding of accounting professional ethics. Partially, digital technology literacy improves students' ability to use digital devices and applications ethically, verify information, and understand data security risks, thereby strengthening their awareness of professional ethical principles. Meanwhile, sustainability awareness encourages students to consider the social, environmental, and governance (ESG) impacts of accounting practices, thereby strengthening the

application of integrity, objectivity, and professionalism. Simultaneously, these two variables support each other in forming a more mature understanding of ethics, preparing students to become competent, responsible, and ethical professional accountants in the digital era.

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