

## ABSTRACT

This study aims to examine the implementation of accounting students' sustainability practices by focusing on three main factors, namely student awareness, course availability, and interest in sustainability issues. Using the Theory of Planned Behavior (TPB) as a theoretical framework, this study explores how these factors influence students' attitudes, subjective norms, and perceived behavioral control towards the implementation of sustainability practices through students' understanding.

Respondents in this study were students majoring in accounting class of 2021, 2022, and 2023 Diponegoro University. The analysis technique used is multiple linear regression analysis techniques. This study uses a quantitative method where data is obtained from a questionnaire with a purposive sampling method. Data analysis in this study used multiple linear regression with the help of SPSS 29 for Windows. The total number of questionnaires analyzed was 300.

The results showed that student awareness, course availability, and interest in sustainability issues had a positive effect on the implementation of sustainability practices. High levels of awareness and interest correlated with better perceptions, while the availability of sustainability-related courses increased student engagement and understanding.

**Keywords:** implementation of sustainability practices, student awareness, course availability, interest in sustainability issues