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BEHAVIORAL ACCOUNTING: EVALUATING POLICY AND ACADEMIC SUPPORT IMPACT ON SUSTAINABLE GREEN MINING PRACTICES

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Abstract

This research examines the relationship among government policy, academic support, and the sustainable green economy in mining regions through the lens of behavioral accounting. Using a cross-sectional design with 201 stakeholders and structural equation modeling, findings show significant positive impacts of government policy and industry awareness on green practices, while community participation was not significant. Academic support modestly but significantly drives sustainability. Regulation from the central government did not significanly moderate these relationships, suggesting a possible disconnect with local invinitive. Limitations include the cross-sectional design and reliance on self-reported data, suggesting the need for longitudinal studies. The study underscores the importance of cohesive policies and the role of academic contributions and industry awareness in promoting sustainable mining practices.

Keywords: *Academic support; Behavioral accounting; Government policy; Green economy; Industry awareness; Sustainable green mining.*

Abstrak

Penelitian *ini mengevaluasi hubungan antara kebijakan pemerintah, dukungan akademis, dan ekonomi hijau berkelanjutan di wilayah pertambangan melalui perspektif akuntansi perilaku. Dengan desain cross-sectional dan sampel 201 pemangku kepentingan, serta menggunakan pemodelan persamaan struktural, temuan menunjukkan dampak positif signifikan dari kebijakan pemerintah dan kesadaran industri terhadap praktik hijau, sementara partisipasi komunitas tidak signifikan. Dukungan akademis terbukti sederhana namun signifikan dalam mendorong keberlanjutan. Regulasi dari pemerintah pusat tidak secara signifikan memoderasi hubungan ini, yang menunjukkan kemungkinan ketidaksesuaian dengan upaya lokal. Keterbatasan mencakup desain cross-sectional dan ketergantungan pada data yang dilaporkan sendiri, yang menyarankan perlunya studi longitudinal. Studi ini menekankan pentingnya kebijakan yang koheren dan peran kontribusi akademis serta kesadaran industri dalam mempromosikan praktik pertambangan berkelanjutan.*

Kata Kunci: Akuntansi perilaku; Dukungan akademis; Ekonomi hijau; Kebijakan pemerintah; Kesadaran industri; Pertambangan hijau berkelanjutan.

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INTRODUCTION

Amid global economic upheaval and pressing environmental challenges, green mining has emerged as a crucial strategy for realizing sustainable development goals. According to a recent report by the International Energy Agency (IEA, 2023) https://www.iea.org/reports/world-energy-outlook-2023 global demand for environmentally friendly mining resources has increased by 30% over the past decade. Additionally, a World Bank report (2022) indicates that the implementation of green mining policies can reduce carbon emissions in the sector by 25% https://www.worldbank.org/en/publication/wdr2022 .

In this innovative context, green mining behavior not only becomes the focus of industry players but also acts as the glue between government policies and the sustainable economy. Studies by Chen et al., (2023) indicate that government policies supporting green practices play a significant role in shaping a sustainable economic framework in mining regions. However, this research takes a bold step to uncover the under-explored relationship between policy analysis and stakeholder impact on behavioral assessments in an increasingly green mining sector (Rismawati; et al., 2024).

The uniqueness of this study is rooted in its comprehensive approach to policy analysis, incorporating stakeholder perceptions and their behavior as key elements in the equation. This study delves deeper into how government policies and industry practices can formulate and respond to the challenges faced by regional economies oriented towards green mining, an area that has not been extensively discussed in previous literature (Gillan et al., 2021).

Using Structural Equation Modeling, we examined the behavioral patterns of 201 selected respondents, providing insight into how policy interventions can facilitate or hinder progress towards more ethical and sustainable mining practices. The results of this research demonstrate a significant benefecial impact of stakeholder engagement and assessment of their behavior towards local government initiatives in the mining industry.

However, this study also reveals some limitations in previous research. For instance, numerous studies have neglected the importance of academic support in advancing sustainability (Adamowicz, 2022) and how community engagement does not always have the expected significant influence (Haitao, 2022). These gaps highlight that while there is extensive research on policy and sustainability, there remains a lack of understanding of the interactions between various stakeholders and their impact on green mining practices.

This study contributes by emphasizing the importance of a multidisciplinary approach, involving all stakeholders with a comprehensive understanding of behavior. The study opens a dialogue on how behavioral accounting can contribute to more informed and responsive policy strategies, ensuring that green mining becomes not just a slogan but a reality with tangible implications for sustainable regional development.

LITERATURE REVIEW

Green Mining Behavior in a Sustainable Economy

Along with global attention to the green economy, the role of inclusive policies in mining is underscored in recent research. According to research by (Chen et al., 2023), policies supporting green mining and active stakeholder participation shape the framework leading to sustainable economic transformation in mining regions (Gillan et al., 2021). This study offers an understanding of how stakeholder and policy influence fosters positive transformation within the framework of a green and sustainable economy.

Integrating green mining concepts into industry practices is vital for achieving sustainable economic transformation. Green mining emphasizes practices that reduce environmental impact while increasing economic efficiency (Haitao, 2022). The adaptation and application of environmentally friendly technologies in mining activities are priorities, as promoted by international organizations and local governments.

Previous research shows that policies supporting sustainable resource management and improved energy efficiency can yield significant economic benefits while maintaining environmental balance. For instance, implementing cleaner purification technologies and innovative engineering methods has successfully reduced harmful emissions and mining waste, demonstrating green mining's potential in driving a greener and more responsible economy.

In regional contexts, where mining areas often drive the local economy, integrating green mining principles promises environmental sustainability and long-term economic growth. Inclusive policies accommodating stakeholders' interests, including local communities, industry, and government, are crucial (Zhang et al., 2023). Such initiatives increase the legitimacy and social acceptance of mining activities and strengthen the region's adaptive capacity to rapidly changing global economic dynamics.

Sustainable Economy in Mining Context

Focusing on accounting and sustainability, the concept of a "Sustainable Economy" explores integrating sustainability principles into economic practices to create responsible and long-term growth. Rismawati; et al., (2024) were among the first to provide a sustainable economic framework with an emphasis on natural capital management. More recently, Elkington, (2001) developed this concept by incorporating social and economic dimensions as integral parts of sustainability.

Recent research has delved deeper into measuring and improving a sustainable economy. Adamowicz, (2022) proposes a framework integrating environmental policy in macroeconomic analysis, showing sustainability can be measured through economic, environmental, and social indicators. This multi-indicator approach provides a comprehensive picture of sustainability, more so than a single indicator like GDP.

Research by Lu, Zhang and Nian, (2023) evaluates the sustainability of economic development programs in Norway, emphasizing renewable energy and enhancing energy efficiency within the oil and gas sector. The research shows that by implementing green technologies and adopting policies encouraging renewable energy use, Norway has reduced its carbon emissions while maintaining economic growth.

However, methodologies for measuring and analyzing sustainable economies have faced criticism. Hsu *et al.*, (2021) criticize the broad and non-specific use of sustainability indicators, which can obscure the true understanding of sustainability in the local context. Additionally, methodologies relying too heavily on quantitative data can overlook essential qualitative nuances, such as community satisfaction and social justice. Batool *et al.*, (2023) argue that technological innovation must be balanced with policies supporting cultural and social change to ensure long-term sustainability.

The adoption of sustainability positively impacts the environment and can be a source of innovation and competitive advantage. Nazir and Islam, (2020) found that companies proactive in sustainability often experience increased product and process innovation. Sustainability initiatives also tend to attract top talent and increase employee engagement.

From an accounting and finance perspective, sustainable economic practices often require developing and implementing accounting systems capable of assessing and reporting environmental and social impacts. This includes using "Environmental, Social, and Governance" (ESG) metrics as part of a company's financial statements (Diez-Cañamero et al., 2020). Accounting for sustainability involves internal pricing for carbon, valuing biodiversity, and recognizing corporate social responsibility as a valuable asset.

Sustainable economic indicators can be qualitative or quantitative and usually include resource efficiency, carbon emissions, biodiversity, social equity, and economic well-being (Adamowicz, 2022). One framework often used for this measurement is the Triple Bottom Line (TBL), which measures the impact of business activities on three main areas: planet (environment), people (social), and profit (economy).

Global organizations like the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) have established reporting standards to assist companies in presenting their sustainability data in a consistent and comparable manner (Rismawati, 2023). Tools like The Natural Capital Protocol offer a framework for companies to measure and assess the environmental impact of their operations.

Public policy can influence a sustainable economy through legislation, regulations, fiscal incentives, and government programs and initiatives. Regulations that require or encourage energy efficiency, waste reduction, and renewable resource use can improve sustainable practices in the private sector (Gao et al., 2022).

Public policy development requires an evidence-based approach, using research and data to shape effective policies. This includes evaluating existing policies and researching the socio-economic impact of proposed policies. Academic research significantly contributes to informing policymaking by providing in-depth analysis of public policy effectiveness and consequences. Through publications in accounting and policy journals, academics can communicate data-driven findings and recommendations to policymakers, businesses, and the public, promoting open dialogue and evidence-based information in policy formation.

Stakeholder Impact in Sustainable Economy

Stakeholder influence and roles are crucial in transitioning to a sustainable economy. Various stakeholders, such as government entities, businesses, civil society organizations, and academic institutions, play essential roles in shaping and implementing sustainable policies (Wikarta, 2022). Recent research shows that active and inclusive stakeholder

engagement can strengthen sustainable policies and practices through shared dialogue, collaboration, and innovation.

Stakeholders can influence public policy through advocacy, lobbying, and participation in decision-making processes. Companies adjust their operations and strategies based on pressure and demand from customers, investors, and regulators. This influence can be seen in adopting higher environmental standards, developing sustainable products and services, and increasing transparency in social and environmental reporting (Dhar et al., 2022).

Interactions between stakeholders are often complex and dynamic. Each has different interests, values, and expectations, which can contribute to or sometimes conflict with sustainable economic goals. Understanding and managing stakeholder relationships is essential to achieving desired results (Fatica & Panzica, 2021). Academic research in accounting analyzes and documents how companies and public policies influence and are influenced by stakeholders. This involves creating and implementing accounting frameworks that reflect the economic, social, and environmental consequences of business decisions and policies.

Research reveals how transparent and inclusive reporting practices can facilitate better stakeholder engagement (Li & Wu, 2020). In accounting and policy journalism, it is vital to identify and communicate best practices, challenges, and opportunities in stakeholder engagement. This enables practitioners and policymakers to implement informed strategies to achieve sustainable economic goals (Stocker et al., 2020).

Policy Analysis in the Context of a Sustainable Economy

Policy analysis involves evaluating and comparing public policies in terms of effectiveness, efficiency, and equity (Gangi et al., 2019)). In a sustainable economic context, this entails evaluating the impact of specific policies on maintaining a balance between economic development, environmental preservation, and social well-being. As an editor of an accounting studies journal, I view policy analysis as a key component linking accounting practices to sustainable development.

From an accounting perspective, policy analysis helps assess how public policies can affect a company's financial and non-financial statements, particularly in terms of environmental and social disclosures. Public policies such as carbon taxes, emissions regulations, and renewable energy incentives have a significant impact on corporate costs and revenues, asset values, and risks (Domon et al., 2022). In accounting research, policy analysis evaluates how policy changes can change the behavior of organizations and their stakeholders. This includes studies of how companies respond to policies through strategic changes, investments in green technology, or restructuring operations to minimize environmental impact.

Public policy also acts as a key driver for corporate accountability. This can be seen in the development of sustainability reporting standards such as the “Global Reporting Initiative” (GRI) or the “Sustainability Accounting Standards Board” (SASB), which are often recommended or required by government regulations. For stakeholders, including investors, creditors, and consumers, policy analysis provides critical information about how companies may be affected by or may influence policymaking. This is especially pertinent within a sustainable economy, where environmental and social factors are playing an increasingly significant role in shaping investment and consumption choices.

Behavioral Assessment in Stakeholder Engagement

"Behavioral Assessment" in the context of this article refers to a systematic analysis of stakeholder actions and reactions to sustainability initiatives in the mining sector. It involves observing and evaluating how individual and group behavior is affected by policies, programs, and practices implemented to drive green economy transformation (Wikarta, 2022).

In articles with an accounting perspective, behavioral assessments might focus on how financial and accounting decisions affect the behavior of stakeholders—such as investors, managers, and local communities—and how these behaviors, in turn, affect the success of green economy transformation. This could include studies on how sustainability reporting affects investments in the mining sector, or how disclosure of environmental risks affects corporate decisions (Rosati & Faria, 2019). This assessment is also important to understand the gap between policies implemented and outcomes achieved, enabling organizations to adapt their approach to stakeholder engagement to achieve better results in sustainable practices.

Framework

This study aims to investigate the implementation of the green economy in mining concession zones situated in South Sulawesi, Southeast Sulawesi, and West Sulawesi. The research framework consists of several some hypotheses are:

Hypotheses:
H_{1a}: Effective government policy positively impacts to sustainable green economy.
H_{2a}: Industry Awareness positively impacts to sustainable green economy.
H_{3a}: Community participation positively impacts to sustainable green economy.
H_{4a}: Academic support positively impacts to sustainable green economy.
H_{5}: Central Government Regulation positively impacts to sustainable green economy.
H_{1b}: The interaction between central government regulations and effective government policies impacts the sustainability of the green economy.
H_{2b}: The effectiveness of industry awareness in promoting a sustainable green economy is contingent on the presence of central government regulations.
H_{3b}: Central Government Regulation moderated the relationship between Academic support and sustainable green economy**.**

RESEARCH METHODS

Data Collection

A cross-sectional design was chosen to collect data from structured questionnaire questions distributed to 300 respondents as the population of this study. The criteria for selecting respondents included individuals who were stakeholders in the mining sector within the Luwu Raya region, encompassing local government officials, mining industry representatives, academics, and community members. Inclusion criteria required respondents to have at least one year of experience in their respective roles, while exclusion criteria involved any individuals who had conflicts of interest or lacked direct involvement with green economy policies in mining. This approach ensured that the sample was appropriate for achieving the research objectives and capturing relevant perspectives on green mining practices.

Operationalization of Variables

To ensure alignment with the theoretical framework and research questions, each key variable was defined and measured using a likert scale (1 = Strongly Disagree to 5 = Strongly Agree), the statement is as follows:
Government Policy (GP):Measured using a five-item scale assessing the effectiveness and implementation of green mining policies.
Industry Awareness (IA): Assessed through a five-item scale evaluating the level of awareness and commitment of mining companies to sustainable practices .
Academic Support (AS): Evaluated using a five-item scale examining the extent of support and involvement from academic institutions in promoting green mining.
Community Participation (CP):Measured through a five-item scale assessing the engagement and contribution of local communities in green mining initiatives
Sustainability Outcomes (SO): Evaluated using a five-item scale that looks at the environmental and economic outcomes of green mining practices.

Data Collection Techniques

Google Form is used to deploy structured questionnaires. Each variabel used five research question to ensure that all aspect recieved the same response. The google form returned and could be processed as many as 201 repondents from 300 populations, so that the response rate of this study was 67%.

To ensure that the data collected is of high quality and accuracy, the research team combines quantitative and qualitative methods. In-depth interviews and Focus Group Discussin were conducted in several discussion points involving stakeholders, local governments, representatives from mining companies, academics and the community. This FGD aims to equalize the perception of each group towards the implementation of green economy policies.

The FGDs were organized to gather diverse views and discuss collectively the challenges and possible solutions related to the transformation of the green economy in mining areas (Rismawati; et al., 2024). These structured discussions helped capture group dynamics and consensus that might not be fully revealed through quantitative surveys.

The combinating of these quantitative and qualitative approaches was intended to offer a more comprehensive and thorough understanding of the phenomenon being investigated, thereby improving the reliability and validity of the research outcome (Stern et al., 2021).

Sample Demographics

The sample displayed a varied composition concerning both gender and educational background. Out of the 201 respondents, 53,23% were female (107 participant) and 46,77 were male (94%participant). Educationally, the respondents were distributed as follows: 6.46% had attained a Doctorate degree (13 individuals), 25.87% held a Master's degree (52 individuals), 47.26% possessed a Bachelor's degree (95 individuals), 9.95% had a Diploma (20 individuals), and 10.44% had completed only a High School education (21 individuals).

Data Analysis

Data analysis was conducted using Structure Equation Modeling (SEM), allowing for the simultaneous examination of complex interlationships among various variables. The study employed a mixed-methods approach to explore the transformative process of green

economics in mining concession areas within the Luwu Raya region. A sequential exploraory design was used, integrating both qualitative and quantitative data collection methods. In the qualitative phase, Focus Group Discussion (FGD) and in-depth interviews were conducted to gain a deep understanding an online questionnaire to identify patterns and relationships among the variables (Dawadi et al., 2021). SEM techniques, using AMOS software, were applied via Confirmatory Factor Analysis (CFA) and the structural model examine the proposed relationships.

RESULT AND DISCUSSION

Characteristics of Data/Redsponden/object

This research utilized a cross-sectional design and gathered data through a structured questionnaire administered to a sample of 300 respondents. The collection criteria targeted stakeholders within the mining industry in the Luwu Raya region, encompassing local government officials, industry representatives, academics, and community members, to qualify respective roles. Those with conflicts of interest or who were not directly enganged with green economy policies in mining were excluded from the sample. This approach ensured that the selected respondents were appropriate for addresing the study's objective and providing relevant insights into green mining practice.

The sample demonstrated a diverse composition in terms of both gender and educational background. Of the total 201 respondents, 53.23% were female (107 individuals) and 46.77% were male (94 individuals). Educationally, the respondents were distributed as follows: 6.46% had attained a Doctorate degree (13 individuals), 25.87% held a Master's degree (52 individuals), 47.26% possessed a Bachelor's degree (95 individuals), 9.95% had a Diploma (20 individuals), and 10.44% had completed only a High School education (21 individuals).

Descriptive Statistics

The descriptve statistics of the research variable deliver a thorough analysis of the data. Calculations of the mean values, standard deviations, frequencies, and distributions were performed to offer a clear depiction of the findings. For instance, the Government Policy variable showed an average score of 4.2 with a standar deviantion of 0.68, pointing to a generally favorable perception of governmental action. Meanwhile, yhe industry awareness variable had an average score of 4.1 with a standard deviation of 0.71. higlighting a significant level of awareness and commitment to sustainability within the industry.

Measurement model validation (outer model)

The evalutiaon of the structural model (outer model) using SEM-PLS involes several critea: (a) convergent validity, assessed by examining the loading factor and AVE values, (b) discriminant validity, determined by comparing the square root of the AVE with the correlation between latent constructs, and (c) realibility, measured using composite reliability and Crombach's alpha values.

Assesing the Outer Model with Convergent validity and discriminant validity

Convergent validity operates on the principle that the observed variables within a contruct should strongly correlate with one another. To evaluate convergent validity, the loading factor is analyzed and compared to the widely accepted threshold of greater than 0.60. futhermore, the average variance extracted (AVE) value is reviewed to ensure it meet the

standard benchmark of exceeding 0.50. Discriminant validity is assessed by comparing the square root of the AVE with the correlation between latent constructs, following the guideline the square root of the AVE should be higher than the correlation between the constructs (Hair et al., 2011; Ghozali and Latan, 2015;Rismawati et al., 2024).

As shown in Table 4, the convergent validity test results indicate that the loading factor values for each construct surpass the commonly accepted threshold of 0.60, confirming a strong correlation between the observed variable and their respective latent constructs. For instance, within the Government construct, which is measured by three indicators, the loading factors are as follows: G1=0,799, G2=0.805, and G3=0.778. These values suggest that the indicators consistently measure the construct, affirming its reliability in capturing the intended dimension.

Similarly, the Industry Awareness construct, measured by four indicators, shows robust loading factors: IA1=0.825, IA2=0. 683, IA3- 0.732, and IA4= 0. 762. The slightly lower loading factor for IA3 may indicate a need for closer examination, though it still comfortably exceeds the minimum threshold. This consistency supports the construct's validity in representing industry awareness within the study's context.

For the Community construct, the three indicators yielded the following values: C1=0.785, C2=0.868, and C3=0.867. The high and uniform loading factors here suggest that the community's role is well-captured and strongly aligned with the theoretical construct. Similarly, the Academy construct, which includes four indicators, produced loading factors of A1=0.748, A2=0.869, A3=0.845 and A4=0.722, demonstrating the construct's effectiveness in measuring academic contributions to the study.

The Central Government Regulation construct, represented by three indicators, recorded loading factors of CGR1=0.810, CGR2=0.868 and CGR3=0.802. These consistent values indicate a strong alignment with the construct, confirming its relevance in the context of central government interventions. Lastly, the Sustainability Green Economy construct, which encompasses four indicators, shows the following values: SGE1=0.795, SGE2=0.807, SGE3=0,778 and SGE4=0.799. These results affirm the construct's robustness in capturing the elements of a sustainable green economy.

Further analysis through the average variance extracted (AVE) values provides additional confirmation of the construct convergent validity. The AVE values for the Government (0.632), Industry Awareness (0.633), Community (0.708), Academy (0.637), Central Government Regulation (0.677), and Sustainability Green Economy (0.673) all surpass the accepted benchmark of 0.50. This indicates that, on average, the constructs explain a significant portion of the variance in their indicators, further confirming the realibility of the measurement model.

Convergent and Discriminant Validity

Convergent validity was confirmed with loading factor values for each construct exceeding the rule for thumb (> 0.60). The AVE values for each construct also exceeded the threshold of 0.50. Discriminant validity was confirmed using the Liu, Lai, and Cai (2021) criterion, where the square root of AVE was higher than the correlation with other variables, and the HTMT ratio was less than 0.90.

Table 1. Correlation Matrix and HTMT Ratios between Constructs

Construct	Academy (1)	Central Government Regulation (2)	Community (3)	Government (4)	Industry Awareness (5)	Sustainability Green Economy (6)
Academy (1)	0.798	0.365	0.458	0.285	0.448	0.456
Central Government Regulation (2)	0.293	0.824	0.340	0.322	0.511	0.739
Community (3)	0.388	0.267	0.844	0.883	0.302	0.257
Government (4)	0.198	0.247	0.663	0.795	0.507	0.509
Industry Awareness (5)	0.378	0.411	0.251	0.214	0.798	0.637
Sustainability Green Economy (6)	0.372	0.584	0.409	0.423	0.523	0.795

Source: Smart PLS 3 (processed by author).

Note: The bolded values along the diagonal indicate the square root of the Average Variance Extract (AVE) for every individual construct. Correlations between constructs are displayed below the diagonal, while the Heterotrait-Monotrait (HTMT) ratios are provided above the diagonal. The HTMT criterion is met when the confidence interval does not encompass the value of 1.– Henseler, Ringle and Sarstedt, (2015).

Table 2. Constructs, Indicators, Factor Loadings, CR, and AVE

Constructs	Items	Indicator	Factor Loadings	CR	AVE
Government	Policy	G1	0.798	0.837	0.631
	Regulation	G2	0.806		
	Law	G3	0.779		
Industry Awareness	Training	IA1	0.826	0.874	0.634
	Collaboration	IA2	0.865		
	Protection	IA3	0.732		
	Business Climate	IA4	0.762		
Community	Potencial User	C1	0.785	0.879	0.709
	Culture	C2	0.868		
	Communication Media	C3	0.867		
Academy	Innovative R&D	A1	0.748	0.874	0.636
	Management Concept	A2	0.865		
	Mentoring	A3	0.844		
	Networking	A4	0.722		
Central Government Regulation	Responses	CGR1	0.810	0.863	0.678

	Backing	CGR2	0.868		
	Impact	CGR3	0.802		
Sustainability Green Economy	Natural Assets	SGE1	0.789	0.873	0.633
	Efficiency and Resource Decoupling	SGE2	0.807		
	Economic Opportunities and Efforts	SGE3	0.777		
	Risk and Resilience	SGE4	0.799		

Source: Smart PLS 3, 2023 (processed by author).

Assessing the Outer Model with Reliability

To evaluate the outer model, reliability tests were conducted to verify the precision, consistency, and dependability of the instrument in measuring the construct. The reliability assessment focused on composite reliability value (in Table 2), which were compared against the established threshold of > 0.70 (Gozali & Lantan, 2015; Hair et al., 2011; Henseler et al., 2015; Leguina, 2015). The results indicated that the composite reliability values for each construct were as follows: Government= 0.874, Industry Awareness=0.875, Community=0.878, Academy=0.875, Central Government Regulation=0.864, and Sustainability Green Economy=0.874. All values exceeded the recommended threshold of >0.71, confirming the reliability of the measurement model.

Structural Model (Inner Model)

The structural model, or inner model, was assessed using several criteria within the SEM-PLS framework: (a)the R-square values for the dependent construct and (b) the significance levels obtained through the bootstrapping procedure, with a t-value thresholdof 1.97 at a 5% significance level. The outcomes of the structural model evaluation, including hypothesis testing, are detail in Figure1 and Table 2.

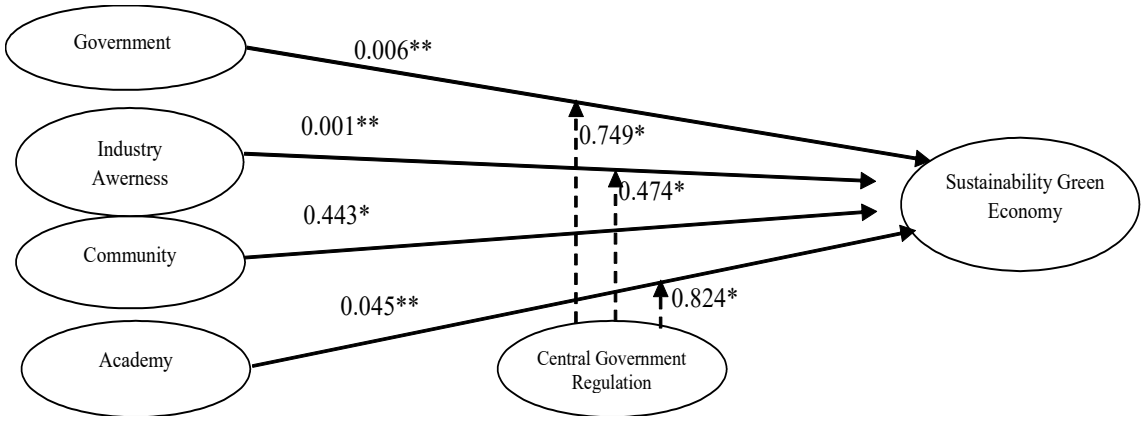

Figure1. Framework for Quadrant Helix Models

Evaluation of R Square and Q2 values

The inner model is evaluated by analyzing the variance explained by the model, primarily throught the R Square and Q2 values for the dependent latent contructs. According to Gozali & Lantan, (2015); Hair et al., (2011); Henseler et al., (2015); Leguina, (2015), Rismawati et al., (2024) an R square value of 0.75 is concidered strong, 0.50 is deemed moderate, an 0.25 is viewed as weak. For Q2, a value greater than 0 indicates that the model has predictive relevance, while a Q2 value below 0 suggests it lacks predictive capability. The analysis result, as outline in Table 2, show that the R square value for the satisfaction construct is 0.513. This means that 51,3% of the variance in Green Economy Sustainability construct is 0.314, which is above 0, confirming that the model has predictive relevance.

Table 3. R square and Q2

	Original Sample (O)	*Q2*
Sustainability Green Economy	0.513	0.323

Source: SmartPLS 3, 2023 (processed by author).

The significant of the path coefficients was evaluated using Partial Least Square (PLS) with bootstrapping analysis (see table 6). The findings indicate that for hypothesis H1a, Government exerts a significant positive influence on Sustainability Green Economy (SGE), with a significant level of 0.007, which is below the 5% alpha threshold. This is further support by a t-value of 2.774, which exceeds the critical value of 1.97. Similarly, hypothesis H2a show that Industry Awareness has a positive and significant impact on Sustainability Green Economy, evidence by significant level of 0.002, also below the 55 alpha threshold, and a t-value of 4.418, which is well above 1.97.

In contrast, hypothesis H3 reveals that community has an insignificant effect on sustainability Green Economy, with a significance level of 0.767. which exceeded the 5% alpha threshold, and a t-value of 0.443, falling below 1.97. For Hypotheses H4a, the Academy construct also demonstrates an insignificant effect on Sustainability Green Economy, as indicate by significance level of 0.255 and a t-value pf 0.255, both of which do not meet the threshold criteria.

Furthermore, the moderating effect of Government on the relationship with Sustainability Green economy (H1b) is found to be non-significant, with a significance level of 0.748 and a t-value of 0.322, both exceeding the threshold of 5% alpha and falling below 1.97, respectively. Similarity, for hypothesis H2b, the moderation effect of Industry Awareness on sustainability Green Economy is also non-significant, as shown by a significance level of 0.716 and t-value of 0.475. lastly, hypothesis H4b indicate that the moderation effect of the Academy on the relationship with Sustainability Green Economy is non-significant, with a significance level of 0.223 and a t-value of 0.825.

Tabel 4. Path Coefficients and Significance

Hypotheses	Relationships	Path Coefficients	T-statistics	P-values	Decision
Main Model					
H1a	Government -> Sustainability Green Economy	0.210	2.773**	0.006	Supported
H2a	Industry Awareness -> Sustainability Green Economy	0.256	4.417**	0.001	Supported

H3	Community -> Sustainability Green Economy	0.065	0.766*	0.443	Not Supported
H4a	Academy -> Sustainability Green Economy	0.239	2.140**	0.045	Supported
Moderating Effect of Central Government Regulation					
H1b	Government * Central Government Regulation -> Sustainability Green Economy	0.051	0.321*	0.749	Not Supported
H2b	Industry Awareness * Central Government Regulation -> Sustainability Green Economy	-0.077	0.715*	0.474	Not Supported
H4b	Academy * Central Government Regulation -> Sustainability Green Economy	-0.029	0.222*	0.824	Not Supported

Source: SmartPLS 3, 2023 (processed by author).

Hypotheses Testing Results

The analysis produced mixed outcomes regarding the hypotheses proposed in this research. Specifically:

H_{1a}: Government to Sustainable Green Economy (SGE)

The finding indicate that government policies play a significant role in promoting a green economy within the mining sector. This is supported by a positive path coeficient ($\beta=0.211, p<0.05$), thus confirming Hypothesis H1a. The analysis of accounting behavior suggests that government interventions, such as fiscal incentives, the development of sustainable infrastructure, and regulatory frameworks that encourage green economy practices (Jackson et al., 2022), have notably influenced the reporting behaviors and investment decisions of mining companies. This underscores the government's strategic role in establishing standards and frameworks that enhance transparency and accountability in sustainable economic practices.

Furthermore, support from academic institutions, as highlighted through interviews and focus group discussions, demonstrates that collaboration between educational institutions and the mining sector can deepen the understanding of sustainable accounting and facilitate the adoption of best practices (Ylönen & Salmivaara, 2021). The synergy between government policy and academic support acts as a catalyst for capacity building and innovation in green technologies. Consequently, this synergy drives positive changes in reporting and financial management behaviors within the mining industry, advancing toward a green economy.

The study also suggests further investigation into the synergies between government policies and academic initiatives to identify optimal practices in accounting and sustainability reporting. These findings lay the groundwork for developing strategies and policies that can help the mining sector integrate sustainable green economy practices with appropriate accounting behaviors, ensuring that the industry not only meets regulatory requirements but also fosters greater innovation and transparency for long-term sustainability.

H_{2a}: Industry Awareness to SGE.

The result of the analysis show thet industry awarenes has a significant influence on sustainable green economy development in the mining sector (β=0.256,$p<0.05$) supporting the H2a hypothesis. Increased awareness of environmental impacts is fueling changes in accounting and financial management practices, facilitating the integration of green economy principles in financial and operational statements.

These findings are consistent with innovation diffusion theory (Morgan & Tumlinson, 2019), which explains how awareness of sustainability can accelerate the acceptance of environmentally friendly technologies and processes in accounting practices. The principle of corporate social responsibility also underpins these results, emphasizing the importance of responsible corporate operations, including in the environmental context (Kouatli, 2019). Mining industries that are more aware of sustainability issues are more likely to implement business strategies that incorporate corporate social responsibility, contributing to a broader green economy (Haitao, 2022).

This research emphasizes the role of industry awareness as a key determinant influencing accounting behavior in the mining sector. This suggests that awareness-raising can strengthen responsible and sustainable accounting practices, supporting the transition to a green economy. Therefore, policies and academic support that raise industry awareness can have a positive impact on financial reporting and corporate social responsibility, which in turn contributes to the achievement of a green economy in the mining sector."
H_{3a}: Community to SGE.

The study found that community participation did not have a significant impact on the development of a sustainability green economy in the contex of mining (β=0.065, $p>0.05$), so the H3 Hypothesis was not supported. This evidence invites deep questions about the dynamic role played by communities towards sustainability in mining areas.
Related literature suggests that government and industry initiatives may play a more dominant role than community action in promoting a green economy, which could explain the lack of significant impact from community participation. Furthermore, findings from the FGD indicate that in mining areas, community priorities may be more focused on direct economic benefits than environmental sustainability, suggesting a dissonance between sustainability awareness and action (Jackson et al., 2022). Other factors may include barriers such as limited access to resources, inadequate incentives, or challenges in changing established behaviors (Sharma, 2013). In addition, the methods of measuring community participation used in this study may not fully reflect the true impact on the green economy. These findings reinforce the need for a more inclusive behavioral accounting approach that integrates government policy variables and academic support with the social dynamics of communities in mining areas. Further, future study may take a longitudinal approach to explore the long-term effects of community participation and identify factors that can enhance its contribution to the green economy.
H4a: Academy to SGE.

The analysis demonstrates the significant impact of academic support on a sustainable green economy in the context of mining, a significant beta value of 0.094 ($p<0.05$). This demonstrates the validity of the H4a Hypothesis, which suggests that academic interventions play a meaningful role in developing a sustainable green economy. Academic engagement, manifested through ongoing research, education, and collaboration, appears to contribute positively to green economy practices (Aureli et al., 2020). This highlights the importance of synergies between higher education institutions

and the mining sector in promoting sustainable approaches (Omer & Noguchi, 2020). However, the relatively moderate influence represented by the beta value suggests that there are other variable that also play an important role in driving the sustainability of the green economy, which may include government policies and the broader economic dynamics of the industry.

These results underscore the urgency to include behavioral accounting perspectives in green economy research (Ismail et al., 2014), particularly in examining the interaction between academic support and public policy. Understanding how these interactions influence decisions and behaviours within the mining industry will provide deeper insights to optimise strategies and policies that support the transition to a green economy.
H1b: Central Government Regulation moderated the relationship between Effective government policy and sustainable green economy.

The results of the analysis do not show sufficient evidence of significant moderation by central government regulation on the relationship between effective government policies and a sustainable green economy. The data indicate that the relationship is not significantly influenced by central government regulation, with the path coefficient velue of 0.053, a t statistic of 0.323 and a p value of 0.747. This findings challenge the nation that central-level regulation is always crucial in improving the effectiveness of government policies related to the sustainability of the green economy. Factors such as inconsistencies in policy implementation and the possible existence of other moderation variables that have not yet been explored may explain these results. In addition, the effectiveness of central government regulation may be highly dependent on the specific socio-economic context that is not fully represented in this study sample. This implies that future research should consider these factors and evaluate how central government regulation can be optimized or adjusted to support the transition to a more effective and inclusive green economy. Further study is needed to examine these factors and to better understand how central government regulation can interact with effective government policies to support a sustanabile green economy.
H_{2b}: the effectiveness of industry awareness in promoting a sustainable green economy is contignet on the presence of central government regulations.

The analysis revealed that while central government regulation was anticipated to influence the relationship between industry awareness of green economy practices and the echievement of sustainabile green economy, the empirical evidance does not support a significant moderating effect. The negative path coefficient (-0.078), coupled with the t statistic (0.716) and p value (0.475) exceeding the statistical confidence threshold, indicates that in the analyzed sample, central government regulation did not significantly affect this dynamic.

This study highlights the importance of considering accounting behavior variable in understanding the interaction between industry awareness and central government policies within the context of a green economy, particularly in the mining sector. Industry awareness includes the evaluation and response to policies, sanctions, and regulatory incentives that shape business decisions related to sustainable practices. Therefore, the findings suggest the need for further research that delves into behavioral aspects, providing insights into how central government regulation can effectively influence industry behavior to support a sustainable green economy.

H_{3b}: Central Government Regulation moderated the relationship between Academic support and sustainable green economy.

The analysis of the H3b hypothesis has important implications. Although it was hypothesized thet central government regulation could strengthen the link between academic support and sustainable green economy, the empirical data indicate otherwise. The results indicate that central government regulation does not significantly moderate this relationship, as evidenced by a negative path coefficient (-0.029), a low t-statistic (0.222), and a p-value (0.824) that does not reach significance. Thus, there is insufficient evidence to assert a significant moderating effect of central government regulation on the contribution of academic support to the green economy in the mining sector.

In the context of behavioral accounting, the findings imply that both policy and academic support may exert direct and independent influences on green economy practices without the significant moderation of central government regulation. The research suggests that the interaction between behavioral accounting factors—such as perceptions and responses to government regulations, and academic initiatives—and green economy practices may be more complex than anticipated, with central government policies not always playing a moderating role. Therefore, further research is warranted to explore how academic support independently impacts the green economy, particularly in the mining sector, as well as to identify other factors that might moderate or mediate this relationship.

Moderating Effects of Central Government Regulation

The hypothesis testing results indicate that central government regulation does not significantly moderate the relationships between factors such as local government policies, industry awareness, community involvement, and academic support in fostering a sustainable green economy. These findings carry specific implications, suggesting that while central government policies are designed to promote sustainability, their direct influence on green economy practices, especially in the mining sector under study, may not be immediately evident.

Within the framework of accounting behavior, this misalignment can be interpreted as an indication that behavioral and motivational factors at the local and industry levels may be more crucial in influencing the transition to sustainable practices. A successful strategy may depend more on policies tailored to the specific context and unique needs of the mining community and associated industries, rather than general policies widely implemented by central governments.

This study higlights the need for a more profound understanding of the behavioral accounting factors that affect policy success and academic support an advancing a green economy wthin the mining sector. This further suggests that analysis of stakeholder behaviour and local conditions can provide important insights for designing more effective and targeted policies.

The limitations of this study are multifaceted and acknowledge several constraints that could have impacted the findings. The cross sectional disign employed in the study limits the ability to draw definative conclutions about cause-andeffect relationships. This limitation is especially relevant in the field of behavioral accounting, where the timing and sequence of interactions between policy, academic support, and the shift towards a green economy are likely to be intricate and may require long-term studies to fully capture the underlying causal dynamics.The reliance on self-reported data introduces the potential

for subjective bias, which could affect the accuracy in measuring respondents' attitudes and behaviors related to green economy policies. In behavioral accounting, where individuals' perceptions and interpretations of policies can significantly influence their responses, it is important to consider that the data generated may not be entirely objective. The generalization of results may be limited by the specific context of the mining area studied. In accounting behavior, contextual variables such as industry norms, regulations, and local economic conditions are crucial. Therefore, findings from mining areas may not be directly applicable to other sectors or contexts without careful consideration of these differences. The potential long-term impact of academic support may not be fully captured in this study. The impact of educational or research interventions often requires time to become evident in business practices. This is especially pertinent in slow-evolving sectors like mining, where the adoption of new practices and policies may necessitate prolonged periods for full integration.

CONCLUSION

This study assessed the influence of government policies and academic support on sustainable green mining practice, emphasizing behavioral accounting. The findings indicate that effective government policies significantly enhance sustainable practices within the mining sector. Academic support, while limited, positively influences sustainability, underscoring the importance of collaboration between educational institutions and industry stakeholders. Industry awareness emerged as a key driver of sustainable practices. Nevertheless, central government regulation did not play a significant moderating role in these relationships. Additionally, community participation did not show a significant effect, implying the existence of other influential factors or obstacles. These findings highlight the importance of implementing strong policies, fostering effective academic-industry collaborations, enhancing industry awareness, and developing targeted community engagement strategies to advance sustainable green mining practices. Future research should employ longitudinal designs, objective data collection, and broader contexts, along with in-depth qualitative studies and exploration of additional moderating variables to gain a more comprehansive understanding of sustainable practices in green mining.

Future research should consider employing a longitudinal design to better capture the temporal dynamics and causal relationships between policy, academic support, and the transition to a green economy. This would allow for the observation of changes over time and provide more robust evidence of cause-and-effect relationships. Incorporating objective data collection methods, such as observational studies or the use of secondary data from reliable sources, can help mitigate the bias introduced by self-reported data. This approach would improve the reliability and validity of the results. Broadening research to cover various sector and geographic contex could help confirm the findings and examine their relevance in different environments. Comparative studies between different industries or regions could provide deeper insights into the factors influencing the transition to a green economy. Conducting in-depth qualitative studies, the methode like case studies oretnographic can offer a deeper insight into the subtleties and complexities of stakeholder behavior and the execution of green economy policies. This approach can uncover underlying factors and contextual variables that quantitative methods might overlook. Investigating other potential moderators and mediators that might influence the relationship between government policies, academic support, and

sustainable green economy practices can provide a more comprehensive understanding. This could include factors such as organizational culture, leadership styles, or technological advancements.

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