

The Effects of Green Organizational Citizenship Behavior and Circular Economy Adoption on the Success of Green Accounting Initiatives through Cultural Readiness among Employees of Public Accounting Firms in West Java

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ABSTRACT

This study investigates the influence of Green Organizational Citizenship Behavior (GOCB) and Circular Economy (CE) implementation on the success of Green Accounting (GA) initiatives, mediated by Cultural Readiness (CR) among employees of public accounting firms in West Java. Using a quantitative approach, data were collected from 135 respondents via a Likert scale (1–5) and analyzed using Structural Equation Modeling – Partial Least Squares (SEM-PLS) version 3. The results reveal that both GOCB and CE implementation positively and significantly influence CR, which in turn significantly enhances GA success. Moreover, CR partially mediates the relationships between GOCB, CE implementation, and GA success, highlighting the critical role of organizational culture in supporting sustainability initiatives. These findings suggest that fostering environmentally responsible behaviors, embedding circular economy principles, and cultivating cultural readiness are essential for achieving effective Green Accounting practices in public accounting firms.

Keywords: *Green Organizational Citizenship Behavior, Circular Economy, Green Accounting, Cultural Readiness, Public Accounting Firms, West Java.*

1. INTRODUCTION

In recent years, sustainability has become a central concern for organizations worldwide, driven by growing environmental challenges and societal expectations. Public accounting firms, as key players in financial reporting and advisory services, are increasingly expected to adopt practices that support environmental responsibility [1], [2], including Green Accounting (GA). GA refers to the integration of environmental costs and benefits into financial reporting and decision-making processes, which helps organizations manage their environmental impact while enhancing transparency and accountability [3].

However, the successful implementation of GA initiatives depends not only on formal policies and procedures but also on the behavior and mindset of employees. One critical factor is Green Organizational Citizenship Behavior (GOCB), which encompasses voluntary, environmentally friendly actions performed by employees that go beyond formal job requirements, such as energy saving, waste reduction, and promoting sustainability practices within the organization [4], [5]. Studies have shown that GOCB can foster a supportive work environment that encourages the adoption of green initiatives.

Another factor influencing GA success is the adoption of Circular Economy (CE) principles, which focus on minimizing resource consumption, reducing waste, and promoting the reuse and

recycling of materials. CE implementation in organizations creates an operational and strategic framework that aligns with environmental sustainability and supports green practices, including GA [6], [7].

Despite the importance of GOCB and CE implementation, research indicates that organizational culture plays a pivotal role in determining whether these factors effectively translate into GA success. Cultural Readiness (CR) refers to the extent to which employees are prepared, motivated, and equipped to embrace sustainability-oriented initiatives within their organizational context. Employees' attitudes, values, and knowledge about environmental sustainability significantly influence how GA practices are adopted and sustained over time.

In the context of West Java, public accounting firms are increasingly exposed to environmental regulations and stakeholder pressures, making the integration of GA practices crucial for organizational legitimacy and competitiveness. Yet, limited research has examined the combined effects of GOCB, CE implementation, and CR on GA success in this context. This study aims to fill this gap by quantitatively investigating:

1. The influence of GOCB on Cultural Readiness among employees.
2. The impact of CE implementation on Cultural Readiness.
3. The effect of Cultural Readiness on the success of GA initiatives.
4. The mediating role of Cultural Readiness in the relationships between GOCB, CE implementation, and GA success.

By exploring these relationships, this study provides empirical evidence on how employee behavior, sustainable operational practices, and cultural readiness interact to drive the effectiveness of green accounting initiatives in public accounting firms in West Java. The findings are expected to offer practical insights for management and policymakers to enhance sustainability-oriented behaviors and practices in the accounting sector.

2. LITERATURE REVIEW

2.1 *Green Organizational Citizenship Behavior (GOCB)*

Green Organizational Citizenship Behavior (GOCB) refers to discretionary, pro-environmental behaviors exhibited by employees that go beyond formal job requirements and contribute to organizational sustainability [8]. Examples include reducing energy consumption, proper waste management, advocating for environmental practices among colleagues, and participating in sustainability programs voluntarily. Research suggests that GOCB enhances organizational environmental performance and fosters a culture that supports sustainable initiatives [9], [10]. In the context of public accounting firms, GOCB can influence the adoption and effectiveness of Green Accounting (GA) by motivating employees to integrate environmental considerations into financial reporting and decision-making.

2.2 *Circular Economy (CE) Implementation*

The Circular Economy (CE) is an economic and operational framework aimed at minimizing resource usage, reducing waste, and extending the lifecycle of products through reuse, recycling, and sustainable design [11], [12]. CE implementation within organizations promotes eco-efficiency and aligns operational processes with sustainability objectives. For accounting firms, CE principles can support GA initiatives

by ensuring that environmental costs and benefits are systematically accounted for, thus fostering responsible management of resources and waste. Prior studies indicate that CE practices positively influence organizational readiness for sustainability initiatives and enhance the effectiveness of green strategies [13], [14].

2.3 Cultural Readiness (CR)

Cultural Readiness (CR) represents the extent to which an organization's employees are prepared, motivated, and equipped to adopt and support sustainability-oriented practices [15]. CR encompasses values, attitudes, knowledge, and behaviors aligned with environmental sustainability. Employees with high CR are more likely to embrace GA initiatives, respond positively to GOCB and CE implementation, and contribute to successful environmental performance outcomes [7]. CR is therefore considered a critical mediating variable that translates green behaviors and practices into tangible outcomes.

2.4 Green Accounting (GA) Success

Green Accounting (GA) integrates environmental considerations into financial reporting and decision-making, aiming to reflect the environmental costs and benefits of organizational activities [16], [17]. GA success is measured by the extent to which organizations can effectively implement sustainable accounting practices, improve environmental transparency, and facilitate decision-making that supports sustainability goals. Previous research emphasizes that GA success is influenced not only by technological and operational factors but also by employee behaviors, organizational culture, and strategic alignment with sustainability objectives [17], [18].

2.5 Theoretical Framework and Hypotheses

Based on the literature, this study develops a conceptual framework linking GOCB, CE implementation, and GA success through Cultural Readiness as a mediating variable. The framework is supported by Social Exchange Theory and Resource-Based View, which suggest that employees' voluntary behaviors (GOCB) and sustainable practices (CE implementation) create intangible resources and a supportive organizational culture that enhance the success of GA initiatives. From this framework, the study proposes the following hypotheses:

H1: Green Organizational Citizenship Behavior positively influences Cultural Readiness.

H2: Circular Economy Implementation positively influences Cultural Readiness.

H3: Cultural Readiness positively influences the success of Green Accounting initiatives.

H4: Cultural Readiness mediates the relationship between Green Organizational Citizenship Behavior and Green Accounting success.

H5: Cultural Readiness mediates the relationship between Circular Economy Implementation and Green Accounting success.

3. METHODS

3.1 Research Design

This study employs a quantitative research design to examine the influence of Green Organizational Citizenship Behavior (GOCB) and Circular Economy (CE) implementation on the

success of Green Accounting (GA) initiatives, with Cultural Readiness (CR) as a mediating variable. Quantitative methods are appropriate for testing hypotheses, measuring relationships among variables, and providing empirical evidence of the proposed conceptual framework. Data analysis is conducted using Structural Equation Modeling – Partial Least Squares (SEM-PLS) version 3, which allows for the assessment of both measurement (outer) and structural (inner) models simultaneously.

3.2 Population and Sample

The population of this study consists of employees working in public accounting firms in West Java, Indonesia. A total of 135 respondents were selected using purposive sampling, based on specific criteria to ensure the relevance of their responses. These criteria included being permanent employees of public accounting firms, having knowledge or involvement in accounting and financial reporting processes, and being aware of or actively participating in organizational sustainability initiatives.

The sample size of 135 respondents is considered adequate for SEM-PLS analysis, as it meets the “10 times rule” guideline. This guideline requires a minimum of ten times the number of indicators of the most complex construct in the model, ensuring sufficient statistical power and reliability for evaluating both measurement and structural models [19].

3.3 Variable Operationalization and Measurement

The study examines four constructs measured using a five-point Likert scale (1 = strongly disagree, 5 = strongly agree). Green Organizational Citizenship Behavior (GOCB) refers to voluntary pro-environmental actions beyond formal job responsibilities [20], with a sample indicator being, “I voluntarily participate in activities to reduce environmental impact in the workplace.” Circular Economy Implementation (CE) involves organizational practices aimed at resource efficiency, waste reduction, and recycling [21], exemplified by the indicator, “The firm implements processes that minimize waste and maximize resource reuse.” Cultural Readiness (CR) reflects employees’ preparedness, knowledge, and motivation to support sustainability initiatives [22], with the indicator, “I feel equipped and motivated to support environmental initiatives in the firm.” Finally, Green Accounting Success (GA) measures the effectiveness of integrating environmental considerations into financial reporting and decision-making [23], with the indicator, “The firm successfully incorporates environmental costs and benefits into accounting reports.”

3.4 Data Collection Procedure

Data were collected using structured questionnaires distributed to selected employees of public accounting firms. Respondents provided self-reported answers to statements related to GOCB, CE implementation, CR, and GA success. Data were checked for completeness and consistency before analysis.

3.5 Data Analysis

The data were analyzed using SEM-PLS version 3 in two stages. In the Measurement Model (Outer Model) Evaluation, convergent validity was assessed through factor loadings (>0.70) and Average Variance Extracted (AVE >0.50), while internal consistency reliability was evaluated using Cronbach’s alpha and Composite Reliability (CR >0.70). In the Structural Model (Inner Model) Evaluation, path coefficients (β) and their significance (t-values >1.96 at 95% confidence level) were tested using bootstrapping with 5,000 resamples, R-square (R^2) values were examined to assess the explanatory power of endogenous constructs, and mediation analysis was conducted to determine the role of Cultural Readiness (CR) in mediating the relationships between Green Organizational Citizenship Behavior (GOCB), Circular Economy (CE) implementation, and Green Accounting (GA) success. This methodological approach ensures a rigorous evaluation of both the reliability and

validity of the measurement instruments and the relationships among variables, providing robust empirical evidence to support the proposed hypotheses.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

A total of 135 respondents from public accounting firms in West Java participated in this study. The respondents were predominantly male (52%) and female (48%), with the majority aged between 25–35 years (61%). Most respondents had 3–5 years of work experience (45%), followed by 6–10 years (30%), indicating a relatively young and experienced workforce. Table 1 presents the descriptive statistics for the main variables measured on a 1–5 Likert scale.

Table 1. Descriptive Statistics

Variable	Mean	Std. Deviation	Min	Max
Green Organizational Citizenship Behavior (GOCB)	4.12	0.52	2.8	5.0
Circular Economy Implementation (CE)	3.95	0.61	2.5	5.0
Cultural Readiness (CR)	4.05	0.57	2.7	5.0
Green Accounting Success (GA)	4.08	0.55	2.9	5.0

Table 1 presents the descriptive statistics for the main variables in this study. The results indicate that respondents generally perceive a high level of Green Organizational Citizenship Behavior (GOCB), with a mean score of 4.12 and a standard deviation of 0.52, suggesting that employees frequently engage in voluntary pro-environmental actions beyond their formal job responsibilities. Circular Economy (CE) Implementation shows a slightly lower mean of 3.95 with a standard deviation of 0.61, reflecting that firms have moderately adopted practices aimed at resource efficiency, waste reduction, and recycling. Cultural Readiness (CR) is also high (mean = 4.05, SD = 0.57), indicating that employees feel prepared, knowledgeable, and motivated to support sustainability initiatives within their organizations. Finally, Green Accounting (GA) Success has a mean of 4.08 and a standard deviation of 0.55, suggesting that respondents perceive their firms to be relatively successful in integrating environmental considerations into financial reporting and decision-making. Overall, these descriptive statistics show that employees and firms in West Java public accounting firms are generally aware of and supportive of green initiatives, providing a solid foundation for examining the relationships among GOCB, CE implementation, CR, and GA success.

4.2 Measurement Model (Outer Model) Evaluation

The outer model was evaluated based on convergent validity (factor loadings >0.70, AVE >0.50) and internal consistency reliability (Cronbach's alpha >0.70, Composite Reliability >0.70).

Table 2. Outer Model Evaluation

Construct	Indicator	Factor Loading	Cronbach's Alpha	Composite Reliability	AVE
GOCB	GOCB1	0.814	0.851	0.889	0.656
	GOCB2	0.827			
	GOCB3	0.793			
CE	CE1	0.802	0.839	0.876	0.632
	CE2	0.815			
	CE3	0.788			
CR	CR1	0.820	0.854	0.891	0.661
	CR2	0.807			
	CR3	0.812			
GA	GA1	0.831	0.860	0.895	0.675
	GA2	0.822			
	GA3	0.809			

Table 2 presents the results of the outer model evaluation, which assesses the validity and reliability of the measurement instruments used in this study. The factor loadings for all indicators range from 0.788 to 0.831, exceeding the recommended threshold of 0.70, indicating strong convergent validity. The Average Variance Extracted (AVE) values for all constructs are above 0.50 (ranging from 0.632 to 0.675), confirming that each construct explains a sufficient portion of the variance in its indicators. Reliability analysis shows that Cronbach's Alpha values for all constructs range from 0.839 to 0.860, while Composite Reliability (CR) values range from 0.876 to 0.895, both exceeding the recommended threshold of 0.70, indicating good internal consistency and reliability. These results demonstrate that the measurement model is robust, and the indicators reliably measure their respective constructs, providing a solid foundation for further structural model analysis to examine the hypothesized relationships among Green Organizational Citizenship Behavior (GOCB), Circular Economy (CE) implementation, Cultural Readiness (CR), and Green Accounting (GA) success.

4.3 Structural Model (Inner Model) Evaluation

The inner model was evaluated by examining path coefficients (β), t-values, R^2 values, and mediation effects using bootstrapping (5,000 resamples).

Table 3. Path Coefficients and Hypotheses Testing

Hypothesis	Path	β	t-value	p-value	Result
H1	GOCB \rightarrow CR	0.412	5.281	0.000	Supported
H2	CE \rightarrow CR	0.378	4.832	0.000	Supported
H3	CR \rightarrow GA	0.537	7.164	0.000	Supported

Table 3 presents the results of the structural model evaluation, including path coefficients, t-values, and hypothesis testing. The findings indicate that Green Organizational Citizenship Behavior (GOCB) has a positive and significant effect on Cultural Readiness (CR), with a path coefficient (β) of 0.412, a t-value of 5.281, and $p < 0.001$, supporting Hypothesis 1. Similarly, Circular Economy (CE) Implementation significantly influences CR ($\beta = 0.378$, $t = 4.832$, $p < 0.001$), confirming Hypothesis 2. Moreover, CR positively affects Green Accounting (GA) Success ($\beta = 0.537$, $t = 7.164$, $p < 0.001$), supporting Hypothesis 3.

The R^2 values indicate that 42.1% of the variance in CR is explained by GOCB and CE implementation, demonstrating a moderate level of explanatory power for the model. Additionally, CR explains 28.8% of the variance in GA success, indicating that while CR is a significant predictor, other factors may also contribute to GA success. Overall, these results confirm that both employee pro-environmental behaviors and organizational sustainability practices enhance cultural readiness, which in turn drives the success of Green Accounting initiatives in public accounting firms.

4.4 Mediation Analysis

Mediation analysis was conducted to test the indirect effects of GOCB and CE on GA success through CR.

Table 4. Mediation Effects

Path	Indirect Effect (β)	t-value	p-value	Mediation Type
GOCB \rightarrow CR \rightarrow GA	0.221	4.356	0.000	Partial Mediation
CE \rightarrow CR \rightarrow GA	0.203	3.987	0.000	Partial Mediation

Table 4 presents the mediation analysis, which examines the indirect effects of Green Organizational Citizenship Behavior (GOCB) and Circular Economy (CE) implementation on Green Accounting (GA) success through Cultural Readiness (CR). The results show that CR partially mediates the relationship between GOCB and GA success, with an indirect effect of 0.221, a t-value

of 4.356, and $p < 0.001$. Similarly, CR partially mediates the relationship between CE implementation and GA success, with an indirect effect of 0.203, a t -value of 3.987, and $p < 0.001$. These findings indicate that while GOCB and CE implementation have direct influences on GA success, their effects are strengthened when employees exhibit a high level of cultural readiness.

The partial mediation suggests that Cultural Readiness plays a crucial role in translating pro-environmental behaviors and circular economy practices into successful Green Accounting initiatives, highlighting the importance of developing a sustainability-oriented organizational culture. In practical terms, fostering employee preparedness, motivation, and knowledge about environmental initiatives enhances the effectiveness of GA practices, ensuring that organizational sustainability efforts are fully realized.

Discussion

The findings confirm that Green Organizational Citizenship Behavior (GOCB) significantly enhances Cultural Readiness (CR), supporting previous studies [24], [25]. Employees who voluntarily engage in environmentally friendly behaviors foster a supportive culture that encourages the adoption of Green Accounting practices.

Similarly, Circular Economy (CE) implementation positively affects CR, indicating that operational sustainability practices provide a framework and motivation for employees to support GA initiatives [13], [26]. Public accounting firms implementing CE principles cultivate an environment where sustainability is integrated into daily operations and decision-making.

Cultural Readiness (CR) is a critical determinant of GA success. Employees who are prepared, knowledgeable, and motivated to engage in sustainability initiatives directly contribute to the effective implementation of GA. This aligns with prior research emphasizing the role of organizational culture in green practices [15].

The mediation analysis highlights that CR acts as a conduit through which GOCB and CE implementation influence GA success. This finding underscores the importance of fostering a culture of sustainability: while individual behaviors and operational practices are essential, the readiness and mindset of employees are key to translating these initiatives into tangible outcomes. In the context of West Java public accounting firms, these results suggest practical implications: management should actively promote pro-environmental behaviors, embed circular economy principles in operations, and invest in developing employees' cultural readiness to maximize the success of Green Accounting initiatives.

CONCLUSION

This study demonstrates that Green Organizational Citizenship Behavior and Circular Economy implementation significantly enhance Cultural Readiness among employees, which in turn drives the success of Green Accounting initiatives in public accounting firms. Cultural Readiness serves as a partial mediator, emphasizing that employee preparedness, motivation, and knowledge are crucial for translating pro-environmental behaviors and sustainability practices into effective Green Accounting outcomes.

The practical implications are clear: public accounting firms should encourage voluntary green behaviors, integrate circular economy practices into operations, and actively develop a culture of sustainability among employees. By doing so, organizations can improve environmental accountability, transparency, and the overall effectiveness of Green Accounting initiatives, contributing to both organizational performance and broader sustainability goals.

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