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by Nur Wening

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The Ability of Control Variables Morality and Environmental Pressure on Decision Making in Maintaining Business Sustainability

Fajar Aribowo ^{a,b,++*} and Nur Wening ^{c#}

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^a Faculty of Economics and Business, Universitas Teknologi Yogyakarta, Yogyakarta, Indonesia.

^b Department of Accounting, Sekolah Tinggi Ilmu Ekonomi "YKP", Yogyakarta, Indonesia.

^c Universitas Teknologi, Yogyakarta, Yogyakarta, Indonesia.

Authors' contributions

This work was carried out in collaboration between both authors. Both authors read and approved the final manuscript.

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ABSTRACT

Research Purposes: The purpose of this study is to test and analyze the direct and indirect relationships between the variables of decision-making quality and business sustainability.

Research Methods: The research used quantitative methods, with SEM-PLS analysis test and data collection techniques using simple random sampling survey.

Research Originality: This study develops previous research, by adding morality variables as new variables in the hope that it can make an important contribution to business organizations in Indonesia.

Findings: The findings of this study conclude that the quality of decision-making has a significant effect on business sustainability and the variables of morality control and environmental pressure

⁺⁺ Doctoral student of Human Capital Management;

[#] Post Graduate Program;

^{*}Corresponding author: Email: fajar.7230111008@student.uty.ac.id;

are found to be able to control the strong relationship between the variables of decision-making quality and business sustainability.

Implications: These findings remind all interested parties in the preparation of financial statements that accounting morals and ethics are essential to ensure the integrity, reliability, and transparency of financial information produced by accounting professionals that is useful for stakeholders in decision making.

Limitations: In this study, the sample used was only selected based on the simple random sampling method, so the detailed criteria of the respondents used (accounting managers) were not specifically targeted at one of the industries in the Yogyakarta area.

Keywords: Strategic management; quality of decisions making; business sustainability; morality; environmental pressure.

JEL Code: D91; M41; Q01; Q56.

1. INTRODUCTION

The decision is of high quality if it is able to solve the problem faced by a person or organization [1]. This business decision making must be made by people who are professional and have authority in this matter. This is important, considering that business decisions often require various information for business strategy and important decision making within the company. Information for business strategy and making the right decisions is very important in business [2]. This business decision will not only have a short-term impact, but can also have a long-term impact on the business. Making business decisions is also an important thing in maintaining company sustainability [3].

One of the media used to connect interested parties in the company (stakeholders) in deciding the company's business direction is financial reports [4]. Financial reports published by companies provide information about the company's financial condition to readers of financial reports, while for company owners they are a means of management accountability for the management of the company's resources. Financial reports aim to provide the information needed by users in making decisions and selecting accounting policies.

Managers are the main subjects in accounting. The manager's task is to decide every policy taken by the company in order to save or maintain the continuity of the company's business from a problem that is currently or will be faced. Therefore, if a manager is not careful in preparing the company's financial reports, the consequences will be very fatal for the continuity of the company's business [5].

In an ever-changing business world, having a sustainable business is not just an option, but a necessity. A sustainable business is a journey that requires dedication and deep understanding. A sustainable business is not an easy task, but with a deep understanding of the basic principles and the right decision-making steps, you can create a long-lasting and sustainably successful business. Always focus on vision, mission, core values, environmental sustainability, customer satisfaction, wise financial management, sustainable innovation, community involvement, social responsibility, quality, continuous evaluation, market research, quality product development, effective marketing, human resource management good performance monitoring and income diversification [6]. With these steps, you will open the way to success in today's competitive business world.

Decision making in the business world can also influence the overall direction and results of an organization [7]. The right decision can result in success, while an inappropriate decision can have a negative impact. For example, Kodak, which was a leader in the photography and camera industry for more than 10 decades at that time. However, in the late 1990s, they failed to adapt to digital photography. In fact, Kodak had digital photography technology in the early 1970s because it saw the world trend of switching to digital cameras. However, they were reluctant to fully involve themselves in the development of this technology, for fear that it could weaken sales of their film cameras. As a result, the company cannot compete with more innovative competitors. Even its two competitors, Fuji and Sony, have already entered the digital camera market. So, in 2012, Kodak officially went bankrupt. Therefore, a structured and effective approach is needed to ensure the decisions

taken truly reflect long-term business conditions and goals.

Every decision taken must be preceded by a procedure that ultimately arrives at the fact that the decision is important to take [8]. The validity of decisions depends greatly on those who participate in the decision-making process, namely who is visible in the community's decision-making process, including all dimensions of power. Therefore, a leader needs moral integrity to remain consistent in determining policies [9]. Talking about integrity means talking about consistency between two things, namely thoughts and actions in the form of decision making. Ethical decision making involves a process of ethical reasoning in which it collaborates a person's moral awareness and cognitive moral abilities which are ultimately realized in the decision-making process [10]. Integrity is defined as the principle of loyalty to universal moral principles and values and not to moral principles and values that are held firmly at the individual, organizational or societal level [11].

Dilemma differences ethics and moral persuasion in decision making are interesting to understand. An ethical dilemma is a situation where both are right but conflict in making a decision [12]. Meanwhile, moral persuasion is a situation when someone is faced with a choice of right or wrong when making a decision. Moral persuasion is easier to overcome because you can stick to the prevailing norms to side with right and wrong. On the other hand, ethical dilemmas are more difficult to deal with because there are various things involved, such as love, justice, truth and so on. The paradigms that occur are Individual vs Society, Sense of justice vs pity, Truth vs loyalty, and short-term vs long term. Decision-making is not easy, but if you don't make a decision, it will also lead to a worse situation.

The documentary film entitled "Sexy Killers" which was released in April 2019 describes how activities carried out by a company have a negative impact on the environment and communities in the area around the company. The film, which was uploaded on YouTube, was widely watched and discussed by the public, thereby increasing public awareness regarding the importance of caring for environmental and social issues [3]. This also gives rise to the influence of pressure from outside (environmental pressure) which is very strong

and influences decision-making activities. This environmental pressure is intended so that company management is willing to fulfill social responsibility reporting in the form of quality sustainability reporting in accordance with stakeholder wishes. Stakeholders are divided into 4 categories, namely the environment, consumers, shareholders and employee. However, a company has environmental pressures from different stakeholders and depends on its industry classification.

Therefore, the purpose of this study is to test and analyze the direct and indirect relationships between the variables of decision-making quality and business sustainability. This aspect is also rarely mentioned in several studies on the theme of decision-making quality. Thus, these findings provide new evidence for the development of existing decision-making theories. This finding also opens up the possibility for future research to develop it in the desired direction.

2. LITERATURE REVIEW

2.1 Decision Making Quality

Decision making is a common thing for employees, managers, and C-levels, some may feel that decision making skills are something that happens without thinking [13]. In practice, it requires a lot of consideration in making decisions based on professional justification and reinforced with accurate data. Making the right and effective decisions is essential in the world of work as almost all jobs will involve decision making, whether in terms of business strategy, team management, or in crisis situations. Employees with good decision-making skills also tend to work more efficiently and effectively, as they are able to make the right decisions quickly and reduce the risk of mistakes or failure [14]. Therefore, many companies look for candidates with these skills, as they can help companies achieve their business goals and improve their overall performance.

2.2 Morality (Decision-making ethics)

Ethical decision-making, which is a decision related to ethical (moral) values, is carried out through four stages, namely ethical sensitivity, ethical reasoning, ethical motivation, and ethical implementation, also known as the Four Component Model [15]. These four components describe how the internal process of ethical decision-making underlies a person's actions.

⁴ The first stage, moral sensitivity, presupposes the need for moral awareness or the ability to identify moral issues. ⁴ involves a process of interpretation in which an individual recognizes that a moral issue exists in the situation at hand or that a moral principle is relevant. This stage is considered critical because the ability to identify the moral significance of an issue plays a major role in initiating an ethical decision-making process as well as ethical behavior. The results of identifying moral issues produce a picture of a moral dilemma along with alternative actions that can be taken. The decision of which action ⁴ to take is not a random selection process. It must be based on sound reasoning that takes into account the relevant moral principles in the ethical reasoning process. The alternative action that has been taken also requires determination as well as motivation to do so. That is called ethical motivation which is then followed by ethical implementation where the chosen alternative action is carried out in reality. Integrity occurs when the implementation of actions taken is consistent with the moral principles used as a guide in making decisions at the ethical reasoning stage in which moral awareness plays a dominant role. That is why consistency with moral principles is referred to as moral integrity.

The importance of attention to moral consciousness is useful for understanding how ethical decisions are made and also the ethical reasons why someone makes a particular decision [16,15]. One thing that is fundamental to this concept is that moral consciousness is not determined by feelings, but by intellectual abilities, namely the ability to understand and understand something rationally. In explaining this theory, there is no explanation of certain moral principles, no talk about what is right, and not morally, but rather examines the competence to provide ethical reasoning [17]. It is also said that the act of a grandmother stealing milk for the sake of her starving grandson, is not something ethical or unethical, but whether the act of stealing milk is approved or disapproved is adequately justified. Within the developed typology, there are three different basic levels of reasoning towards moral issues, named pre-conventional, conventional ¹⁸ and postconventional levels respectively [17]. Each of these levels has two stages each, making a total of six stages of reasoning.

At the pre-conventional level, briefly, the first stage is described as an orientation towards obedience and punishment. In the first stage,

one associates judgements of good and bad with the physical consequences of an action. When one receives punishment for one's action, one will understand that one's action was wrong. Compared to the first stage mode of reasoning, the second stage represents reasoning that judges what is good in terms of fulfilling one's self-interest. One begins to understand that others have their own individual needs and that social organization is built on the basis of a balanced exchange between one person's interests and those of others. Both the first and second stages of reasoning are egocentric. At the conventional level, i.e. stage 3 and stage 4, individuals understand moral rightness or wrongness as the conformity of decisions taken with others' expectations of them, both in the context of interpersonal relations (stage 3) and the performance of individual roles within a broader and more abstract social system (stage 4). In the third stage, good decisions are those that accommodate the expectations of others, do what is "good" in the eyes of others, what is approved by others, behave in accordance with someone's request, or be loyal and trustworthy to a close group. The social perspective of individuals at this stage shows an awareness of mutual expectations and agreements, the feelings or perspectives of others, and that the interests of the social group outweigh self-interest. In the fourth stage, what is right is to carry out the obligations that exist in social life with the aim of maintaining the social group as a whole. Those in this fourth stage understand that without a common standard of law, people's lives would be chaotic, where they are able to place themselves as part of a wider society. Law is seen as a guarantee of interpersonal interaction, comfort, and personal rights. At the post-conventional level of moral reasoning, stages 5 and 6, individuals move to a deeper and more universal understanding of morality. In the fifth stage, one realizes that there are relative rules and there are non-relative (absolute) rights and values. Relative rules exist within the context of a particular community and must be upheld as they are the basis of the social contract.

Meanwhile, non-relative rights and values, such as the right to life and the right to liberty, should be upheld regardless of public opinion or the will of the majority. At the sixth stage, one begins to turn to universal moral principles that are followed not because they are communally agreed upon in a social contract, but because they stem from the commonality of human rights and respect for humanity and individual dignity.

The critical factor in determining what is ethically right is a universal, consistent, comprehensive and logical moral principle that is in the conscience rather than based on fear and guilt. This is related to autonomous judgement where one must determine whether an action is in line with what one believes to be universally true. In explaining the ethicality of an action, cognitive moral development theory sees that the same action taken can be motivated by different moral consciousness. This means that the analysis of individual behavior in ethical decision-making cannot be done only by looking at the behavior shown, but also the moral principles held by them that underlie their behavior.

2.3 Environmental Pressure

An environmental pressure is a decision²⁴ influencing factor that comes from the decision maker²⁴ immediate environment or is influenced by the decision maker's immediate environment [18]. Environmental pressure arises as a result of the high level of environmental awareness that has developed into an increasingly important factor in business decision-making around the world [19]. Companies operating in various sectors have automatically started to realize that protecting the environment is not only a social responsibility, but also a smart business strategy.

The existence of the influence of this environmental pressure can also affect decision making, one of the most visible aspects of environmental pressure is its positive impact on corporate reputation [20]. Companies that are known to care about the environment tend²⁰ to gain greater support from consumers. This can lead to increased customer loyalty, which in turn can increase the company's market share. In addition, companies committed to environmental sustainability are also more attractive to investors concerned with social and environmental issues. Investments in companies with good environmental records are becoming increasingly popular among pension funds, social investment funds and individual investors. Environmentally-focused business decision-making can also lead to long-term cost savings. Many environmentally friendly practices are also economically efficient. For example, reducing production waste, conserving energy, and reducing raw material usage can reduce production and operational costs. This can help a company increase its profitability.

2.4 Business Sustainability

Businesses sustainable and socially responsible are not only a moral duty for business owners, but are also becoming increasingly important to today's society and consumers [21]. Socially responsible businesses are those that consider the social, environmental and economic impacts of their activities in their²⁹ decision-making. Businesses should consider the impact of their activities on the environment and look for ways to reduce their negative impact. For example, reducing waste and emissions, using natural resources wisely, and choosing environmentally friendly raw materials [22].

Business should also consider the interests of their workforce. Providing decent wages and safe and healthy working conditions are essential to building a positive and productive work environment [23]. In addition, providing career development opportunities and appropriate training can also improve workforce motivation and performance. Sustainable businesses should also contribute to local communities and look for ways to benefit the communities in which they operate [24]. For example, working with local organizations to provide training and skills development for local residents or providing financial or material support for social activities that benefit the community. Sustainable businesses must also pay attention to their finances and business performance [25]. By ensuring that the business can survive in the long term, business owners can ensure that they can continue to contribute to society and the environment. In an era where consumers are increasingly aware of social and environmental issues, building a sustainable and socially responsible business is no longer an option, but a necessity. By taking steps to consider social, environmental and economic impacts in business decision-making, businesses can contribute to sustainable development while achieving long-term success.

2.5 Correlations between Decision Making Quality, Business Sustainability, Morality and Environmental Pressure

In the process approach, measuring decision quality is related to how decision makers manage the decision-making process²⁷. This view holds that correct decisions have the highest chance of achieving the decision maker's goals.

Consequently, good processes should produce good results [26].

There is no guarantee that a good process will produce good results, and that a bad process will end in detrimental results. In reality, good processes can produce bad consequences, and bad processes can end up with excellent results [26]. Apart from that, the decision-making process can also contain subconscious steps that can be outside the consideration of the decision maker or judge [27]. Unfortunately, standardized decision-making processes do not exist. Therefore, experts use two approaches, namely justification and confidence. Justifiability is the ability of decision makers to justify their choices [28]. This aspect concerns the evaluation of the pros and cons of decisions, such as costs and benefits of decisions, and supporting and inhibiting factors [29]. Decision confidence is the perception of the accuracy of a decision according to the decision maker [28]. Decision confidence is determined by the level of ease of comparing available options, availability of information, information sources and self-efficacy in processing information [30] as well as decision making [31].

In an ever-changing business world, having a sustainable business is not just an option, but a necessity. Disclosure of environmental information is also one of the company's efforts to increase value in the eyes of stakeholders [32]. Even though this is due to environmental pressures, it has a good impact on increasing the value of the company in its operational

environment in the long term [33]. A business can not only have an impact on its owners, staff and customers, but also on other aspects, such as the environment and society as a whole. Therefore, the business that is run must be able to make a contribution through implementing sustainable business. So, a sustainable business is a business that has a positive impact, both on the community, environment and society as a whole. A sustainable business will consider economic, social and environmental factors when making decisions. Then, these business people will monitor the impact of their decisions, so they can ensure that the decisions they make are the right decisions [34].

This decision is made by a manager or administrator. Decision making plays a very urgent role in management, because the decisions taken by managers are the result of final thoughts that must be implemented by the subordinates or the organization they lead. Managers' decisions also concern all aspects or members of the organization. In fact, mistakes in making decisions can be detrimental to an organization, ranging from loss of good name or image to loss of money. Therefore, a manager or leader needs to consider ethical aspects, so that the decisions taken do not harm other parties.

Ethics is a branch of philosophy that examines the good and bad of human actions based on morality. In short, ethics is a moral philosophy. True business ethics is not just the application of moral values in business but the study of moral and immoral practices in business itself. In short,

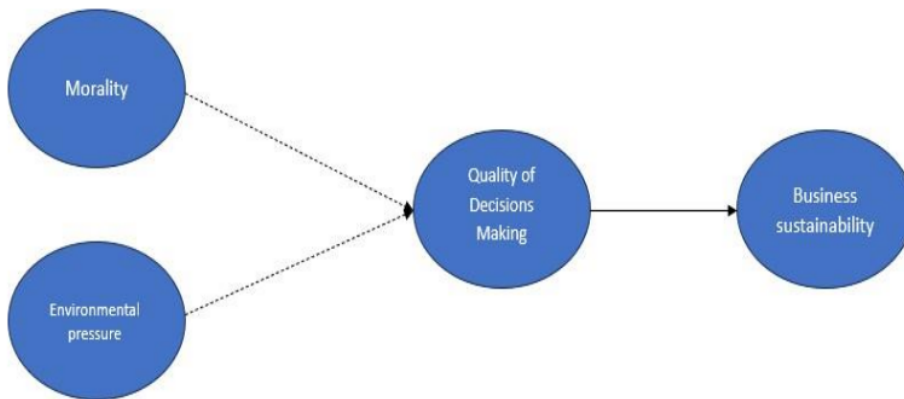


Fig. 1. Conceptual framework

business ethics is the critical study of business morality. According to the teleological-consequentialist theory of ethics, a decision or action is considered ethically correct or moral if the decision or action brings positive results [35]. Thus, the morality of an action does not lie in the impact or consequences of the action, but rather the intention to follow or obey what is a duty or obligation that needs to be carried out [9]. Willingness or obedience to do 'what has been realized as an obligation' is absolute, mandatory and without exception. Based on the explanation through theoretical assumptions and literature review of previous research, the research hypothesis is formulated as follows.

H1: *The quality of decision making has a significant effect on business sustainability*

H2: *Aspects of morality and environmental pressure are able to strongly control the relationship between decision-making quality variables and business sustainability.*

3. METHODOLOGY

This research method uses quantitative. Data collection techniques using surveys and analysis of some literature. The research object used is accounting managers in the Yogyakarta area. The population in this study is all accounting managers in Yogyakarta, which is not limited in number. Therefore, the sample selection

technique uses simple random sampling, which is a simple technique because taking sample members from the population is done randomly without seeing and paying attention to the strata or levels in the population. However, researchers choose a minimum sample size for time efficiency in research. That is because choosing the minimum amount is allowed because it is in accordance with the statement of [36] which states that the sample size for analysis using SEM using the *Maximum Likelihood Estimation (MLE)* model is 100 - 200 samples [36]. This research sample size is 150 and is included in the size range that can be used in SEM analysis.

Next, this research data collection technique uses a survey using a questionnaire via Google Form, and is distributed to all respondents in Yogyakarta via email or the accounting managers' association forum in the Yogyakarta area. This research uses assessments on the questionnaire sheet using a Likert scale [37]. The indicators for this research variable are explained in Table 1 as follows.

This research analysis uses the Partial Least Square (PLS) method through the structural equation model statistical test tool. This research data analysis was carried out using Smart PLS and applying verification analysis consisting of three stages, namely outer model measurement, inner model evaluation and research hypothesis testing [39].

Table 1. Measurement of research variables

Research variable	Variable indicators	Measurement
Quality of decision making	1. Intuition 2. Experience 3. Fact 4. Authority 5. Rational [38]	Likert scale
Business sustainability	1. Business capabilities 2. Employee and customer management 3. Return on initial capital 4. Financial performance grows 5. Increased production	Likert scale
Morality	1. Concern 2. Honesty 3. Obey all the rules [9]	Likert scale
Environmental pressure	1. Work atmosphere 2. Relationships with coworkers 3. Work facilities 4. Noise and safety 5. Environmental concern [33]	Likert scale

Test outer model using data composite reliability which measures a variable data construct. The Inner Model is evaluated using R-Square for the dependent construct. If the R-Square value is greater than 0.2, it can be interpreted that the latent predictor has a large influence at the structural level. Finally, hypothesis testing is carried out by comparing the calculated t value with the t table value, if the calculated t value is greater than the t table, then there is a significant relationship between the variables and vice versa when the calculated t is smaller than the t table, then there is no significant relationship between the variables.

4. RESULTS AND DISCUSSION

After distributing the questionnaire, sample data of 150 respondents was obtained. This data is based on the response rate and returns of questionnaires that have been distributed previously, and the filling is complete without any gaps in the survey fields. A total of 150 accounting manager respondents in the Yogyakarta area were then identified as follows:

4.1 Results

4.1.1 Respondent characteristics

Based on Tables 2, 3, and 4, it is known that the number of respondents for this study was 150

people who worked as accounting managers in companies and were located in the Special Region of Yogyakarta, consisting of 86 male respondents and 64 female respondents. The respondents in this research sample had diverse educational backgrounds, from diploma graduates to master's degrees. There were 39 respondents with a diploma education background, 102 people with a bachelor's degree and 9 people with a master's degree. The descriptive test results also found that the length of work or work experience of respondents as accounting managers varied greatly, ranging from 2 years to 7 years. If observed based on data tabulation, it shows that 104 respondents had work experience as accounting managers for 2-5 years and 46 people with more than 5 years. This grouping of length of work or work experience as an accounting manager shows the maturity of a manager in making company decisions in terms of financial reporting related to environmental pressures and aspects of morality possessed by an accounting manager. Morality cannot be seen with the naked eye based on a person's work experience, but generally when someone has worked for a long time and is familiar with the conditions of their environment, then they definitely have good morality.

Next, the inner model was tested by testing it using the R-square test and testing the outer model by observing the composite reliability values, along with the results.

Table 2. Respondent's educational background

		Gender		Total
		Male	Female	
Education	Bachelor degree	51	51	102
	Diploma	26	13	39
	Master Degree	9	0	9
Total		86	64	150

Table 3. Respondent's length of service (accounting manager)

		Gender		Total
		Male	Female	
Long time manager	22 2 years	22	16	38
	3 years	21	0	21
	4 years	4	5	9
	5 years	32	4	36
	6 years	7	30	37
	7 years	0	9	9
Total		86	64	150

Table 4. Respondent's work location

Work location		Gender		Total
		Male	Female	
Bantul Regency Gk Kidul District Kulon Progo Regency Sleman Regency Yogyakarta City		0	20	20
		0	5	5
		41	0	41
		30	39	69
		15	0	15
Total		86	64	150

Source: Tabulation data, 2024

Table 5. Tabulation of inner and outer model test results

Dimensions	Composite Reliability	R-Square
Morality (C1)	0.882	-
Environmental pressure (C2)	0.766	-
Quality of decisions making (X)	0.925	0.498
Business sustainability (Y)	0.875	0.552

Source: Smart PLS 3.0

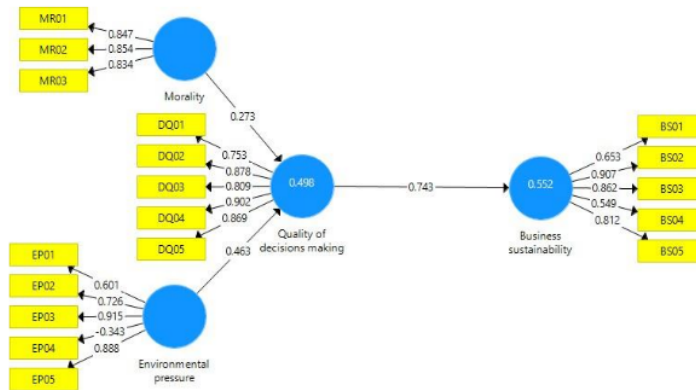


Fig. 2. Inner model test results (R-square)

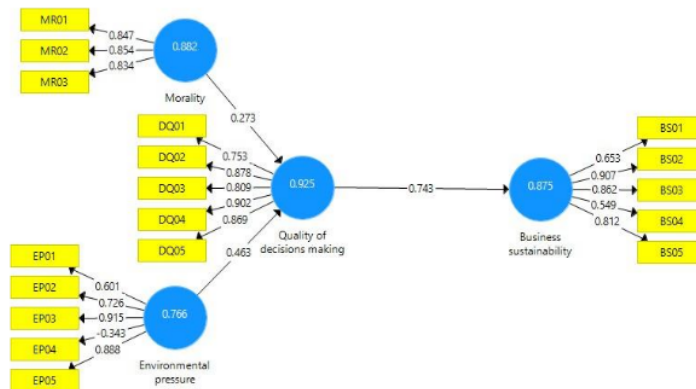


Fig. 3. Outer model test results (composite reliability)

Figs. 2 and 3 and Table 5 show that the composite reliability value for all construct variables is above 0.70. This means that all construct variants have good reliability values in accordance with the required minimum value limits [39]. Meanwhile, the Inner Model Test is evaluated by observing the R-Squared value for the dependent construct. The results of the calculations that have been carried out show that the R-Square value is variable Quality of decisions making (X) on Business sustainability (Y) without any control variables shows a value of 0.498. Meanwhile, the R-Square value is variable Quality of decisions making (X) on Business sustainability (Y) with control of the Morality (C1) and Environmental pressure (C2) variables shows a value of 0.552. This result means that Morality (C1) and Environmental pressure (C2) variables are able to control the

strong relationship between the Quality of decisions making (X) variable and Business sustainability (Y) amounting to 55.2%.

Next, the final stage of testing was carried out by testing the research hypothesis which was carried out by comparing the calculated t value with the t table value. The higher the calculated t value than the t table, it is concluded that there is a significant relationship between the variables, and conversely, if the calculated t value is less than the t table, then there is no significant relationship between the variables. The number of data tested was 150, so the t table value ($\alpha=5\%$) is obtained based on the Rules of thumb, which is 1.975. The results of this research hypothesis testing can be shown in Fig. 4, Fig. 5 and Table 6.

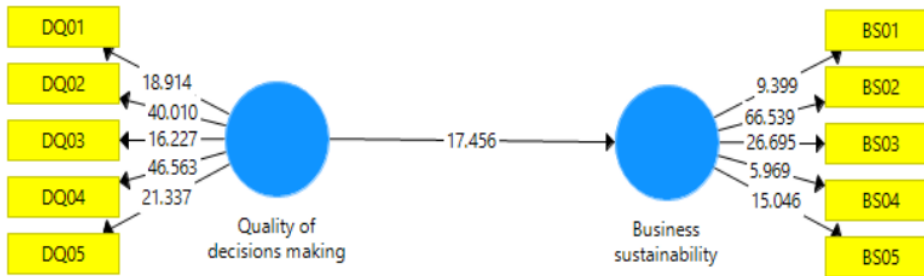


Fig. 4a. Hypothesis test results (t-count)

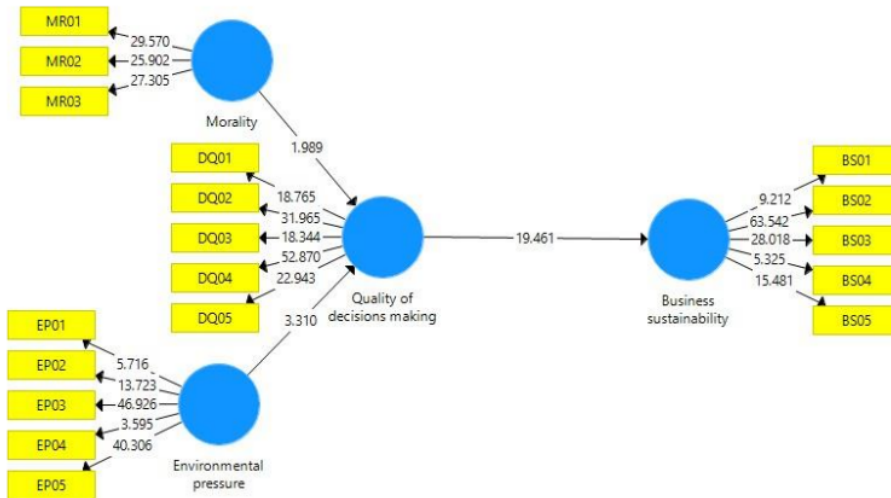


Fig. 4b. Hypothesis test results (t-count)

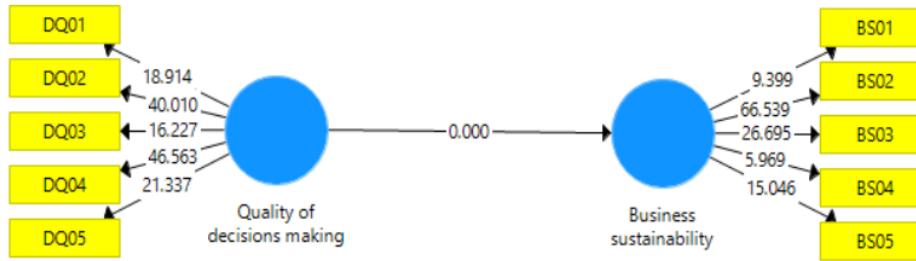


Fig. 5a. Hypothesis test results (p-value)

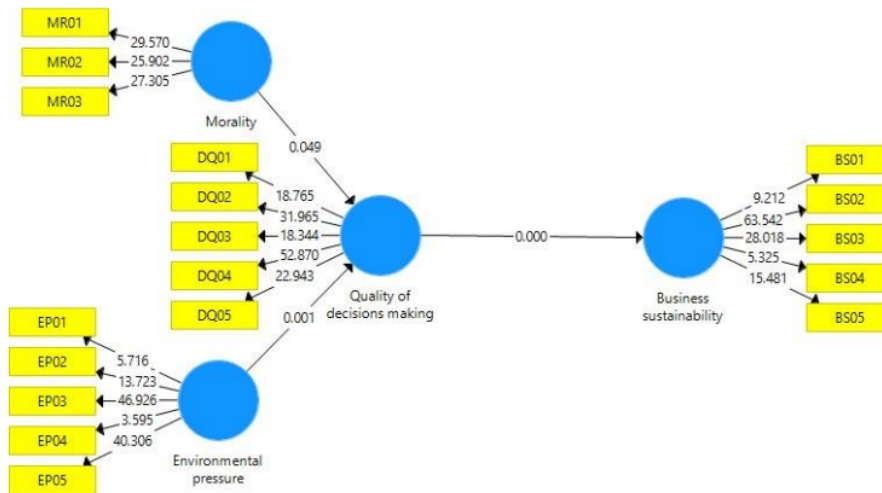


Fig. 5b. Hypothesis test results (p-value)

Table 6. Tabulation of data from research hypothesis testing results

Hypothesis	t count	Pvalue	Note.
H1 Quality of decisions making (X) → Business sustainability (Y)	17,456	0,000	Sig.
H2 Morality (C1) > Quality of decisions making (X) → Business sustainability (Y)	19,461	0,000	Sig.
Environmental pressure (C2)			

Source: Test data, 2024.

The first hypothesis test shows that quality of decisions making (X) significant effect on business sustainability (Y), this finding is supported by the calculated t value > t table (17.456 > 1.975) and the path coefficient is 0.000. These findings indicate that the first hypothesis is accepted. Test the second hypothesis results, morality (C1) and environmental pressure (C2) are able to control the strong relationship between the variable quality of decisions making

(X) towards business sustainability (Y), this finding is supported by the calculated t value > t table (19.461 > 1.975) and the path coefficient is 0.000. These findings indicate that the second hypothesis is also accepted.

4.2 Discussion

Direct test results between variables quality of decisions making to business sustainability

28 shows a significant relationship. This means that the better the quality of decisions made will also improve the business sustainability of a company. Quality of decisions refers to the accounting manager's decisions that have been made so far in accordance with existing procedures and regulations, so that stakeholders feel satisfied. The impact clearly increases the company's business sustainability. This happens because the report prepared by an accounting manager is very sensitive. When the report prepared is dishonest and violates the rules, it will certainly harm many parties (stakeholders) and have an impact on ongoing business sustainability. The results of this test also support previous findings such as [34,8].

In the second test through variations with control variables Morality and environmental pressure also show a significant relationship between quality of decisions and business sustainability. This finding also means that the accounting managers sampled in this study have a good level of morality and have a level of compliance with company environmental pressures, so that when making decisions when preparing company financial-report they always comply with norms in accordance with accounting standards applicable in Indonesia. This finding has not yet been tested by many people, but it has similarities with previous research [12].

5. CONCLUSIONS

This research concludes that quality of decisions making significant effect on Business sustainability and control variables Morality and environmental pressure turned out to be able to control the strong relationship between the quality of decisions making variables towards business sustainability. These findings remind all parties interested in preparing financial reports that Moral and Accounting ethics is very important to ensure the integrity, reliability and transparency of financial information produced by accounting professionals which is useful for stakeholders in making business decisions. Not only that, accounting morals and ethics also include the obligations of a manager or accountant towards the public, investors, shareholders and all parties who depend on the financial information produced. By applying the moral and ethical principles of accounting, it is also hoped that we can create a business environment that is transparent and has integrity. Ethical and professional accounting practices can also make a positive contribution to business

growth. Reliable and transparent financial information can help stakeholders make good and strategic decisions.

Although, nowadays there are many challenges in implementing Accounting Morals and Ethics in Indonesia, such as advances in technology, giving rise to the risk of data leaks and privacy violations which can threaten the confidentiality of company information. Managers need to ensure the correct and safe use of technology in accounting practices in the company. With good awareness, education and strong commitment, accounting managers or accountants can definitely overcome these challenges and build ethical and professional accounting practices for the sustainability of the company's business.

This research is not perfect and has limitations, such as the sample used was only selected based on a simple random sampling method, so the detailed criteria for the respondents used (accounting managers) did not specifically target one of the industries in the Yogyakarta area. So, future research can develop it by adding detailed criteria for the sampling to be studied and can also increase the number of samples by expanding the research area.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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