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Climate Risk Perception and Sustainability Accounting Adoption Intention: The Moderating Roles of Organizational Culture and Leadership Support

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Abstract**—***This study examines how climate risk perception (CRP) influences sustainability accounting adoption intention (SAI) and investigates the moderating roles of organizational culture (OC) and leadership support (LS). Drawing on the Theory of Planned Behavior (TPB), 360 questionnaires were distributed to financial professionals in Chinese enterprises; 278 were returned, yielding 271 valid responses. CFA and PROCESS macro-based mediation and moderation analyses were employed. CRP exerts a significant direct positive effect on SAI, and operates indirectly through attitude, subjective norm, and PBC, with the three pathways accounting for 56.4% of the total effect. OC moderation is significant and substantive, while LS moderation is comparatively weaker. This study bridges individual behavioral mechanisms with organizational contextual factors in sustainability accounting adoption, revealing that embedded cultural systems exert stronger moderating influence than surface-level leadership behaviors.*

Keywords**— Climate risk perception; sustainability accounting; Theory of Planned Behavior; organizational culture; leadership support**

I. INTRODUCTION

The escalating impacts of climate change have fundamentally reshaped the financial risk landscape facing enterprises. The International Sustainability Standards Board (ISSB) issued IFRS S1 and IFRS S2 in June 2023, while the European Union's Corporate Sustainability Reporting Directive (CSRD) entered into force in January 2024, establishing a comprehensive normative framework for climate-related accounting (ISSB, 2023). Institutional investors are increasingly demanding climate risk disclosures from portfolio firms (Ilhan et al., 2023).

Despite mounting regulatory pressure, sustainability accounting adoption remains highly heterogeneous across firms. Extant scholarship has predominantly examined firm-level institutional drivers, while individual behavioral antecedents remain underexplored (Bebbington and Larrinaga, 2014; Di Vaio et al., 2024). Climate risk perception (CRP)—an individual's subjective assessment of climate-related financial risks—has received limited attention as an antecedent of sustainability accounting adoption intention (SAI).

Even when financial professionals perceive climate-related risks as salient, SAI may not automatically emerge, as risk awareness alone may be insufficient to trigger behavioral intention (Ajzen, 1991; Weber, 2016). Organizational context provides important enabling conditions that can either facilitate or constrain the translation of risk awareness into behavioral intention (Schein, 2010; Galbreath, 2010). Although organizational culture (OC) and leadership support (LS) have both been identified as critical antecedents of organizational change and sustainability-oriented behavior (Schein, 2010; Galbreath, 2010; Waldman et al., 2006), limited research has examined their roles within the context of sustainability

accounting adoption. By integrating the Theory of Planned Behavior (Ajzen, 1991) with organizational context theory, this study develops a multilevel framework linking individual cognitive mechanisms and organizational enabling conditions. Specifically, it examines (1) the direct and indirect effects of CRP on SAI through attitude (ATT), subjective norm (SN), and perceived behavioral control (PBC), and (2) the moderating roles of OC and LS in shaping the CRP–adoption intention relationship.

II. LITERATURE REVIEW AND HYPOTHESES

2.1 CRP and SAI

CRP refers to the subjective assessment of the magnitude, probability, and personal relevance of climate-related financial risks (Slovic, 1987; Weber, 2016), encompassing the physical and transitional risks identified by the TCFD (2017) framework and increasingly reflected in corporate financial valuations (Sautner et al., 2023). A growing body of empirical evidence suggests that heightened risk perception constitutes a meaningful antecedent of behavioral intention: individuals who perceive environmental risks as personally salient are more likely to form intentions to adopt protective and adaptive practices (Shen et al., 2024; Shershunovich, 2025). In the context of sustainability accounting, financial professionals with higher CRP are expected to recognize the strategic value of such practices in quantifying and managing climate-related exposures, and to perceive the costs of non-adoption as increasingly consequential. This reasoning leads to the following hypothesis:

H1: CRP is positively associated with SAI.

2.2 Mediating Roles of ATT, SN, and PBC

The TPB posits that behavioral intention is jointly determined by ATT, SN, and PBC, with each component exerting theoretically distinct influences on the motivational basis for action (Ajzen, 1991). Empirical applications of TPB in pro-environmental contexts have consistently confirmed that these three antecedents operate through separate, though interrelated, pathways (Pai et al., 2024). CRP is expected to activate each pathway through different mechanisms.

With respect to ATT, higher levels of risk salience lead individuals to form more favorable evaluations of sustainability accounting as a practically useful and strategically relevant tool for managing climate-related financial exposures, thereby strengthening the attitudinal basis for adoption (Stern, 2000). With respect to SN, as climate risk awareness intensifies, financial professionals become more attuned to the expectations embedded in evolving professional standards, peer practices, and regulatory frameworks—including those introduced under IFRS S2 and CSRD—which collectively amplify perceived social pressure to adopt sustainability accounting practices (Luo et al., 2022; Luque-Vilchez et al., 2024). With respect to PBC, risk salience may motivate individuals to actively seek out relevant technical knowledge and professional development opportunities, thereby strengthening beliefs about their capability to implement sustainability accounting practices (Cop et al., 2020). These arguments yield three parallel mediation hypotheses:

H2: ATT mediates the positive relationship between CRP and SAI.

H3: SN mediates the positive relationship between CRP and SAI.

H4: PBC mediates the positive relationship between CRP and SAI.

2.3 Moderating Role of OC

OC encompasses the shared values, assumptions, and behavioral norms that shape how organizational members perceive and respond to their environment (Schein, 2010). When an organization's culture is oriented toward sustainability, it performs a dual function: it legitimizes pro-environmental and sustainability-related initiatives as organizationally appropriate, and it establishes implicit normative expectations that frame the adoption of practices such as sustainability accounting as aligned with collective identity rather than merely individually driven (Galbreath, 2010; Jaganjac et al., 2025). In such cultural contexts, individual CRP is amplified in its personal relevance—because the surrounding value system validates and reinforces the importance of climate-related concerns—while the social cost of proposing or adopting novel accounting practices is correspondingly reduced. Conversely, in organizations where sustainability is not culturally embedded, even high levels of individual CRP may fail to translate into adoption intention, as the absence of cultural legitimacy introduces friction into the behavioral pathway. This reasoning leads to the following hypothesis:

H5: OC positively moderates the relationship between CRP and SAI

2.4 Moderating Role of LS

LS reflects the degree to which senior managers actively champion sustainability-related initiatives, allocate dedicated resources, and signal organizational commitment to climate risk management through visible endorsement (Hambrick and Mason, 1984; Waldman et al., 2006). When leaders visibly back sustainability accounting adoption, they reduce perceived implementation

uncertainty, clarify role expectations, and strengthen the normative justification for behavioral change—each of which lowers the threshold at which individual CRP translates into adoption intention. Empirically, top management support has been shown to positively moderate the relationship between individual awareness and sustainability-oriented behavioral outcomes across a range of organizational contexts (Liaqat et al., 2024). Nonetheless, because LS operates primarily as an extrinsic situational signal rather than a deeply internalized cultural norm, its capacity to reshape the cognitive and motivational schema through which individuals interpret climate risk is expected to be more bounded than that of OC. Although OC and LS have each been linked to sustainability-related behavioral outcomes in prior research (Schein, 2010; Waldman et al., 2006), whether and to what degree they differentially condition the translation of CRP into adoption intention has yet to receive direct empirical attention.

H6: LS positively moderates the relationship between CRP and SAI

III.RESEARCH METHOD

3.1 Sample and Data Collection

A total of 360 questionnaires were distributed to financial professionals in Chinese enterprises; 278 were returned (response rate: 77.2%). Following exclusion of 7 invalid responses identified on the basis of excessively short completion times (under five minutes), straight-lining patterns, and missing values on key items, a final valid sample of 271 was retained (validity rate: 97.5%). The sample comprised 54.2% male and 45.8% female respondents. With respect to age, 31.0% were under 30, 44.3% were aged 30–40, and 24.7% were over 40. Educational attainment was high, with 85.2% holding a bachelor's degree or above, and 61.6% reporting more than five years of relevant professional experience. Industries represented included manufacturing (33.6%), energy and resources (24.0%), services (22.5%), technology (12.9%), and other sectors (7.0%).

3.2 Measures

All constructs were measured using established scales adapted to the sustainability accounting context on a five-point Likert format (1 = strongly disagree; 5 = strongly agree). CRP (5 items) was operationalized based on the TCFD (2017) framework, capturing physical, transition, and liability risk dimensions (Slovic, 1987; Weber, 2016), with item wording informed by the CRP survey instrument of Krueger et al. (2020) and Ilhan et al. (2023). ATT (4 items), SN (4 items), and PBC (4 items) were adapted from Ajzen (1991) and Bamberg and Moser (2007), with items reworded to reflect the sustainability accounting context following the approach of Pai et al. (2024). SAI (5 items) was adapted from Ajzen (1991) and modified to encompass sustainability accounting behaviors covered under IFRS S2 and CSRD, informed by Di Vaio et al. (2024). OC (5 items) was adapted from Galbreath (2010) and Jaganjac et al. (2025) to capture sustainability-oriented organizational values and norms. LS (4 items) was adapted from Waldman et al. (2006) to measure senior management endorsement of and resource commitment to sustainability initiatives.

3.3 Analytical Procedure

Analysis proceeded in three stages. First, CFA was conducted in AMOS 26.0 following Hair et al. (2019) and Fornell and Larcker (1981), with Harman's single-factor test for common method bias (Podsakoff et al., 2003). Second, PROCESS macro (Model 4; Hayes, 2018) with 5,000 bootstrap resamples tested three parallel mediation paths (H1–H4). Third, PROCESS Model 1 tested OC (H5) and LS (H6) moderation separately, followed by simple slope analysis.

IV.RESULTS

4.1 Descriptive Statistics

Mean scores ranged from 3.41 (PBC) to 3.77 (ATT), with standard deviations between 0.74 and 1.06. LS exhibited the highest dispersion (SD = 1.06), reflecting heterogeneity in perceived managerial sustainability commitment. All skewness and kurtosis values fell within ±2, satisfying approximate normality (Table 1).

Table 1. Descriptive statistics

Variable	Items	Mean	SD	Skewness	Kurtosis
CRP	5	3.71	0.85	−0.29	−0.14
ATT	4	3.77	0.74	−0.35	0.22
SN	4	3.56	0.88	−0.21	−0.09
PBC	4	3.43	0.93	−0.16	−0.41
SAI	5	3.60	0.81	−0.31	0.06
OC	5	3.54	0.97	−0.17	−0.25
LS	4	3.41	1.06	−0.11	−0.34

4.2 Measurement Model

Table 2 presents CFA results. All standardized factor loadings met or exceeded 0.68, and Cronbach's alpha values ranged from 0.839 to 0.893. Composite reliability (CR) ranged from 0.846 to 0.897, and average variance

extracted (AVE) ranged from 0.519 to 0.661. The AVE for SN (0.519) is slightly above the 0.50 threshold, indicating acceptable convergent validity. Overall model fit was satisfactory: $\chi^2(418) = 971.6$, $\chi^2/df = 2.23$, CFI = 0.938, TLI = 0.931, RMSEA = 0.067, SRMR = 0.061. Discriminant validity was supported as square roots of all AVE values exceeded corresponding inter-construct correlations. Harman's single-factor test yielded a single-factor explanation of 25.8%, below the 50% threshold.

Table 2. Reliability and convergent validity

Construct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) CRP	0.749						
(2) ATT	0.497***	0.813					
(3) SN	0.441***	0.476***	0.720				
(4) PBC	0.407***	0.401**	0.433***	0.771			
(5) SAI	0.509***	0.541***	0.479***	0.424***	0.782		
(6) OC	0.354***	0.331**	0.396***	0.311**	0.399***	0.797	
(7) LS	0.281***	0.358***	0.286**	0.365***	0.334***	0.257***	0.797

4.3 Correlations

Table 3 presents the Pearson correlation matrix. CRP was significantly correlated with SAI (r = 0.509, p < .001). The notably lower correlation between CRP and LS (r = 0.281) compared to other constructs indicates that LS operates with relative independence from individual climate risk awareness, providing preliminary support for its moderating role.

Table 3. Pearson correlation matrix

Construct	Items	Std. Loadings	α	CR	AVE
CRP	CRP1–5	0.70–0.80	0.857	0.864	0.561
ATT	ATT1–4	0.77–0.86	0.881	0.886	0.661
SN	SN1–4	0.68–0.77	0.839	0.846	0.519
PBC	PBC1–4	0.71–0.79	0.847	0.853	0.594
SAI	SAI1–5	0.74–0.83	0.883	0.887	0.612
OC	OC1–5	0.73–0.82	0.893	0.897	0.636
LS	LS1–4	0.75–0.83	0.869	0.874	0.635

Note: Diagonal values are square roots of AVE; ** p < .01; *** p < .001

4.4 Direct and Mediated Effects (H1–H4)

The total effect of CRP on SAI was significant (β = 0.484, SE = 0.062, 95% CI [0.363, 0.605]). After including the three TPB mediators, the direct effect remained significant (β = 0.211, SE = 0.079, p = .008), confirming partial mediation and supporting H1. Bootstrap indirect effects were all significant with a clear descending gradient: through ATT (β = 0.124, 95% CI [0.048, 0.211]), supporting H2; through SN (β = 0.090, 95% CI [0.029, 0.162]), supporting H3; and through PBC (β = 0.059, 95% CI [0.013, 0.116]), supporting H4. The three indirect pathways collectively accounted for 56.4% of the total effect (Table 4).

Table 4. Mediation analysis results

Path	β	SE	t / Boot SE	p / LLCI
CRP → SAI (direct effect)	0.211	0.079	t=2.671	p=.008
CRP → ATT → SAI	0.124	0.041	0.048	0.211
CRP → SN → SAI	0.090	0.034	0.029	0.162
CRP → PBC → SAI	0.059	0.026	0.013	0.116

Total Indirect Effect	0.273	0.051	0.177	0.381
Total Effect	0.484	0.062	0.363	0.605

4.5 Moderating Effect of OC (H5)

The CRP × OC interaction was significant (β = 0.138, SE = 0.049, t = 2.816, p = .005; ΔR^2 = .022, p < .01), supporting H5 (Table 5). Simple slopes were β = 0.306 at low OC (−1 SD), β = 0.458 at the mean, and β = 0.610 at high OC (+1 SD), with a slope difference of Δβ = 0.304 (p < .001).

4.6 Moderating Effect of LS (H6)

The CRP × LS interaction was significant (β = 0.091, SE = 0.046, t = 1.978, p = .049; ΔR^2 = .008, p < .05), supporting H6 (Table 6). Simple slopes were β = 0.363 at low LS (−1 SD), β = 0.463 at the mean, and β = 0.554 at high LS (+1 SD), with a slope difference of Δβ = 0.191 (p < .001). The incremental variance explained by LS moderation (ΔR^2 = .008) was considerably smaller than that of OC moderation (ΔR^2 = .022), confirming that embedded cultural systems exert a stronger boundary effect than discrete leadership behaviors.

V. DISCUSSION

The confirmed direct effect (H1: β = 0.211) extends prior firm-level evidence to the individual level. The partial mediation structure—indirect effects accounting for 56.4% of the total—indicates that both cognitive-evaluative and direct motivational processes are operative. The ATT pathway was strongest (β = 0.124), consistent with meta-analytic evidence (Bamberg and Moser, 2007). The PBC pathway was weakest (β = 0.059), with a confidence interval lower bound (0.013) approaching zero, suggesting that competence perceptions are a comparatively constrained channel requiring supplementary professional development interventions (Di Vaio et al., 2024).

The substantially larger moderating effect of OC (ΔR^2 = .022; slope difference Δβ = 0.304) compared to LS (ΔR^2 = .008; Δβ = 0.191) is theoretically consistent with OC theory (Schein, 2010): deep value systems shape behavioral schemas more durably than surface-level managerial signals. The LS moderation, while statistically significant (p = .049, approaching the boundary), aligns with the real-world expectation that discrete leadership behaviors exercise bounded influence absent a supporting cultural substrate.

Practically, these findings suggest that organizations should treat sustainability-oriented cultural transformation as the primary lever—embedding climate responsibility into core values and incentive systems—rather than relying predominantly on visible leader statements. LS serves as a valuable complementary accelerator, particularly for short-term behavioral activation and resource commitment. For policymakers, integrating sustainability accounting education into professional certification programs could strengthen both the attitudinal and PBC-mediated pathways.

VI. CONCLUSION

This study examined the effects of CRP on SAI among 271 financial professionals in Chinese enterprises, integrating the Theory of Planned Behavior with organizational context perspectives. CRP was found to positively influence SAI both directly and through three TPB-mediated pathways exhibiting a clear gradient (ATT: β = 0.124 > SN: β = 0.090 > PBC: β = 0.059). Both OC and LS moderated the CRP–SAI relationship, but their effect magnitudes diverged substantially (ΔR^2 = .022 vs. .008), confirming that embedded cultural systems exert stronger moderating influence than surface-level leadership behaviors. These findings advance the sustainability accounting adoption literature and offer differential theoretical perspectives and intervention strategies for practitioners and policymakers working to accelerate climate-related accounting practices. Future research should employ longitudinal designs and extend the geographic scope beyond China to assess cross-institutional generalizability.

Table 5 Moderating effect of OC

Predictor	β	SE	t	p	R^2 / ΔR^2
Step 1: Main effects					**R^2=.311**
CRP	**0.458**	**0.058**	**7.897**	**<.001**	
OC	**0.189**	**0.054**	**3.500**	**<.001**	
Step 2: Interaction CRP × OC					**ΔR^2=.022****
CRP × OC (H5)	**0.138**	**0.049**	**2.816**	**.005**	**H5 Supported**

Simple slope: Low OC (−1SD)	**0.306**	**0.084**	**3.643**	**<.001**	**[0.141, 0.471]**
Simple slope: Mean OC	**0.458**	**0.058**	**7.897**	**<.001**	**[0.344, 0.572]**
Simple slope: High OC (+1SD)	**0.610**	**0.079**	**7.722**	**<.001**	**[0.455, 0.765]**

Table 6. Moderating effect of LS

Predictor	***β***	***SE***	***t***	***p***	***R^2 / ΔR^2***
Step 1: Main effects					*R^2=.302*
CRP	*0.463*	*0.061*	*7.590*	*<.001*	
LS	*0.146*	*0.052*	*2.808*	*.005*	
Step 2: Interaction CRP × LS					*ΔR^2=.008**
CRP × LS (H6)	*0.091*	*0.046*	*1.978*	*.049*	*H6 Supported*
Simple slope: Low LS (−1SD)	*0.363*	*0.088*	*4.125*	*<.001*	*[0.190, 0.536]*
Simple slope: Mean LS	*0.463*	*0.061*	*7.590*	*<.001*	*[0.343, 0.583]*
Simple slope: High LS (+1SD)	*0.554*	*0.081*	*6.840*	*<.001*	*[0.395, 0.713]*

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