

The Influence of Accounting Students' Knowledge and Perceptions on the Implementation of Carbon Tax in Indonesia

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Abstract

The purpose of this study was to examine accounting students' understanding and perceptions of the implementation of the carbon tax in Indonesia. This study employed a descriptive quantitative approach, utilizing primary data obtained from one hundred accounting students at Buana Perjuangan University, Karawang. The *Partial Least Squares Structural Equation Modeling* (PLS-SEM) data analysis method was used. The study results showed that accounting students' knowledge significantly impacted carbon tax implementation, with a coefficient value of 0.776 and a p-value of 0.000 (<0.05). Conversely, student perceptions did not significantly impact carbon tax implementation, with a p-value of 0.052 (>0.05). Simultaneously, the knowledge and perception variables were able to explain 36.5% of the variability in carbon tax implementation. These findings indicate that cognitive elements, specifically understanding and environmental fiscal literacy, play a greater role in supporting carbon tax policy implementation than accounting students' subjective perceptions.

Keywords: *Knowledge; Accounting Students' Perception; Carbon Tax; Implementation; Carbon Emissions.*

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INTRODUCTION

Climate change is now a strategic issue that has received widespread attention because its impacts are not only felt ecologically, but also impact economic stability and public welfare. According to the IPCC report, the global average temperature has increased by more than 1.1°C compared to pre-industrial times and is expected to reach 1.5°C if mitigation efforts are not maximized (Sophie Bhoem, 2023). This increase in temperature contributes to various impacts, such as more frequent extreme weather events, rising sea levels, and increasing losses in various economic sectors. In response to these conditions, many countries have begun implementing green economy policies, one of which is through the implementation of a carbon tax as a

financial tool to encourage the reduction of greenhouse gas emissions (Drews et al., 2022).

Indonesia also faces significant challenges in controlling the impacts of global warming due to high carbon emissions from industrial activities, fossil fuel energy use, and deforestation (Fatmah, 2023). *Global Carbon Project data* shows that fossil fuel emissions account for 1.1% of the world's carbon emissions, while Indonesia is the sixth-largest contributor to carbon emissions in the world, contributing around 1.8% (Dudi Abdul Hadi, 2024). Furthermore, the Ministry of Environment and Forestry (KLHK) stated that land and forest fires resulted in emissions of 41.4 million tons of CO₂, a 2.7% increase compared to the previous year. Various climate change mitigation efforts at the global level require Indonesia's contribution, given that this condition reflects the country's important role in supporting climate change control (Sri Murniningtyas, 2023).

The Indonesian government has set a target of reducing greenhouse gas emissions by 29% through national capacity and increasing this target by 41% through global support as a commitment to fulfilling the *Paris Agreement* and the National Development Planning (NDC) (Government of the Republic of Indonesia, 2022). To achieve this emission reduction target, Presidential Decree No. 98 of 2021 concerning the Economic Value of Carbon and Law No. 7 of 2021 concerning Harmonization of Tax Regulations are enacted. The implementation of these policies is expected to encourage economic actors to adopt more environmentally friendly production and consumption methods (Sitinjak, 2025).

Nevertheless, The success of carbon tax implementation depends not only on regulations and industry readiness, but also on environmental fiscal literacy and public understanding of environmental responsibility. In accounting, carbon issues are regulated through sustainability reporting standards such as IFRS S1 and IFRS S2 issued by the *International Sustainability Standards Board (ISSB)* to regulate the disclosure of emissions, climate risks, and sustainability impacts. In Indonesia, environmental reporting is also accommodated in PSAK 1, PSAK 57, and the OJK ESG Guidelines, which emphasize disclosure of environmental obligations, restoration costs, and corporate environmental responsibilities (Ni Made Adelia Purnama, 2025).

Environmental violations in Indonesia demonstrate the importance of transparent environmental accounting. Cases such as forest fires, industrial waste pollution, and pollution from coal-fired power plants demonstrate the high emissions from the extractive and energy sectors (Adi Ahdiat, 2023). Globally, companies such as Saudi Aramco, Gazprom, and Chevron (Nadin Hassan, 2025) are the largest contributors to emissions, while in Indonesia, the largest emissions come from PT Bukit Asam, PT Adaro Energy, PT Bayan Resources, and coal-fired power plants under the PLN group (Wicitra Diwassari, 2025).

Recent cases such as the air pollution from the Suralaya coal-fired power plant, coal waste in Kalimantan and Sumatra, and hundreds of unreclaimed mining pits demonstrate weak environmental oversight and compliance. This situation underscores the importance of understanding environmental accounting and emission control mechanisms, including carbon taxes, for aspiring accountants (Octsantri et al., 2025).

As prospective professionals in the fields of accounting and taxation, students are required to possess an adequate level of knowledge and understanding of carbon taxation as a fiscal policy instrument oriented toward environmental conservation. Mastery of this concept is crucial, considering that students' future roles will not only be as preparers and users of accounting information, but also as contributors to supporting the implementation of sustainable policies through accounting and taxation practices. However, several studies indicate that accounting students' knowledge and understanding of carbon taxation are still diverse. This situation has the potential to impact students' readiness to provide support for future environmental policy implementation (Mardaniasman Dakhi & Abdul Hadi, 2025) .

Various studies have shown that accounting students' knowledge of carbon taxes remains inconsistent. (Melati et al., 2023) revealed that students already have a fairly good understanding of carbon taxes. Conversely, (Mardaniasman Dakhi & Abdul Hadi, 2025) found that some students still lack a grasp of the basic concepts, emission calculation mechanisms, or the regulations underlying the implementation of carbon taxes. These differences in results indicate that students' knowledge levels regarding carbon taxes vary.

Varied findings are also evident in perceptions of the carbon tax. A study (Muhammad et al., 2023) explains that acceptance of a carbon tax is influenced by assessments of policy effectiveness, tariff fairness, and its impact on economic conditions. However, (Jialu, 2024) reports that not all dimensions of perception significantly influence support for carbon emission reduction policies. Therefore, research findings on perceptions of the carbon tax continue to show inconsistencies.

Previous research indicates that there are still gaps in accounting students' knowledge and perceptions regarding the implementation of the carbon tax. This suggests that students, as prospective accountants, are not yet fully prepared to understand environmental fiscal instruments in sustainability accounting. Therefore, the purpose of this study is to determine accounting students' knowledge and perceptions regarding the implementation of the carbon tax in Indonesia and to describe their readiness to address developments in environmental policy and reporting.

Previous research indicates that there are few studies on carbon tax implementation among accounting students. Most studies only address knowledge, perceptions, or acceptance of carbon tax policies, with inconsistent results. Therefore, research is needed that provides empirical evidence regarding the influence of knowledge and perceptions on carbon tax implementation among accounting students. Therefore, the research problem is formulated as follows:

RQ 1: How does accounting students' knowledge influence the implementation of carbon tax in Indonesia?

RQ 2: How do accounting students' perceptions influence the implementation of carbon tax?

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) states that a person's actions are influenced by *behavioral intentions*, which are formed from three factors: attitude, subjective norms, and perception. Attitudes reflect a person's assessment of a behavior, social influences and expectations from others, and their belief in their ability to perform a particular action. The more positive the attitude, the stronger the subjective norms, and the higher the perceived behavioral control, the greater the likelihood that the individual will carry out the action. Therefore, TPB explains that the more positive the intention of a person with a positive attitude, the stronger the social support they receive, and, more importantly, the more confident they are in their talents, the greater the individual's intention to support the implementation of the policy.

In this study, *the Theory of Planned Behavior* (TPB) provides implications regarding accounting students' knowledge and perceptions regarding carbon tax, which play a crucial role in shaping attitudes and intentions to support the policy's implementation. Knowledge of the concept, objectives, and legal basis of carbon tax can help students understand the policy's importance as an emission control instrument. Perceptions of the effectiveness, fairness, and benefits of carbon tax influence students' assessment of the policy. As prospective professionals in the fields of accounting and taxation, students with good knowledge and perceptions are expected to be more likely to support the implementation of carbon tax in Indonesia.

Therefore, *the Theory of Planned Behavior* (TPB) was chosen as the theoretical basis in this study, because it provides a conceptual framework to explain how accounting students' knowledge and perceptions play a role in forming accounting students' intentions and behavior in supporting the implementation of carbon tax in Indonesia.

Knowledge

Knowledge is an individual's understanding of information, concepts, and facts acquired through learning and experience. Knowledge plays a crucial role in shaping an individual's mindset, level of understanding, and decision-making process regarding a particular policy or issue (Rukmi Octaviana et al., 2021).

In this study, knowledge also has a significant impact on accounting, as prospective professionals in the fields of accounting and taxation, enabling them to comprehensively understand the concept, objectives, legal basis, and implementation mechanisms of the carbon tax. Adequate knowledge of these aspects will help students recognize the role of the carbon tax as a fiscal policy in reducing carbon emissions while strengthening environmental protection efforts. Therefore, a higher level of knowledge about the carbon tax is expected to foster a more positive attitude and increase students' tendency to support the implementation of the carbon tax in Indonesia (Ahmad Gozi et al., 2024).

Perception

Perception is a psychological process through which individuals receive, understand, and interpret information or policies based on their thought patterns. Perception plays a crucial role in influencing an individual's attitudes and behavioral tendencies toward a particular policy (Mochammad Kavin Robbani, 2025).

In this study, perceptions also have important implications for preparing Accounting students when entering the accounting and taxation professions, developing a positive view of the implementation of the carbon tax. A positive perception of the effectiveness, fairness, and benefits of the carbon tax will encourage students to view the policy as a tool that plays a role in reducing emissions while supporting environmental conservation. Therefore, the more positive accounting students' perceptions of the implementation of the carbon tax, the greater their inclination to support its implementation in Indonesia.

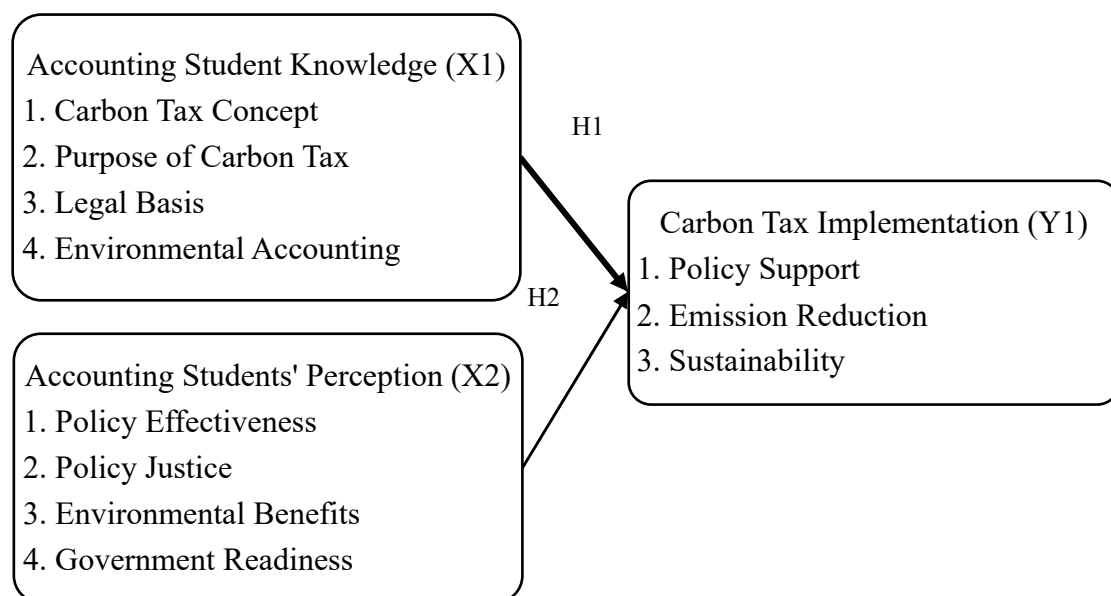
Carbon Tax

A carbon tax is a levy imposed on CO₂ emissions, or the amount of carbon in fossil fuels. This policy seeks to internalize the consequences of greenhouse gas emissions and incentivize economic actors to reduce emissions by setting a fixed rate per ton of CO₂ produced to provide price certainty and incentives for emission reductions (Mandala Putra, 2024).

Carbon taxes are imposed on products or activities that produce carbon emissions, covering various sectors, such as the energy sector, agricultural sector, industrial sector and waste, and are applied along the chain of activities from production to consumption (Yuli Karnaiwan, 2025).

Several previous studies have shown mixed findings regarding knowledge and perceptions regarding the implementation of a carbon tax. (Melati et al., 2023) revealed that students generally demonstrated a relatively good level of knowledge, but their perception of the policy's effectiveness was still relatively low. Meanwhile, (Mardaniasman Dakhi & Abdul Hadi, 2025) found that some students did not understand the legal basis for the carbon tax. Muhammad et al., 2023, however, stated that public acceptance is influenced by perceptions of the policy's benefits and fairness, while (Drews et al., 2022) emphasized that public perception of tax fairness is a key factor in the successful implementation of a carbon tax policy.

Research Framework and Hypothesis



The framework of thought in this study shows a causal relationship, where accounting students' knowledge (X1) and accounting students' perceptions (X2) influence the implementation of carbon tax in Indonesia (Y).

Hypothesis

1. The Influence of Accounting Students' Knowledge on Carbon Tax Implementation in Indonesia

Based on *the Theory of Planned Behavior*, an individual's knowledge of a policy can influence the formation of attitudes and behavioral tendencies in support of its implementation. Students who have a good understanding of the concept, objectives, and legal basis of a carbon tax are more likely to understand the importance of such a policy in controlling emissions. The higher the student's knowledge level, the more likely they are to support the implementation of a carbon tax in Indonesia.

Previous research by Melati et al. (2023) indicates that students with adequate knowledge typically have a good understanding of the importance of carbon taxes as a means of controlling emissions. Furthermore, a study by Mardanasman Dakhi & Abdul Hadi (2025) suggests that limited student understanding can be a barrier to supporting carbon tax policies.

H1: Accounting students' knowledge has a significant influence on the implementation of carbon tax in Indonesia.

2. The Influence of Accounting Students' Perceptions on the Implementation of Carbon Tax in Indonesia

According to *the Theory of Planned Behavior*, a person's perspective on a policy plays a crucial role in shaping their attitudes and behavioral tendencies. Positive perceptions of a carbon tax, such as the belief that the policy is fair and effective, will increase an individual's propensity to support its implementation. Conversely, negative perceptions can be a barrier to policy acceptance.

A study conducted by Muhammad et al., 2023, revealed that public acceptance of a carbon tax is strongly influenced by perceptions of its benefits and the level of policy fairness. Furthermore, Drews et al., 2022, also stated that public perception of tax fairness is a key determinant of the effectiveness of fiscal policy implementation in the environmental sector.

H2: Accounting students' perceptions have a significant influence on the implementation of carbon tax in Indonesia.

METHODOLOGY

Research Design

This study employed a quantitative descriptive method to analyze the influence of knowledge and perceptions on accounting students in Indonesia. The subjects were accounting students from Buana Perjuangan University, who had taken taxation as a

specialization at UBP Karawang. The research focused on student knowledge and perceptions and their influence on the implementation of the carbon tax in Indonesia.

Population

Accounting students registered at Buana Perjuangan Karawang College are the population in this study because they have completed taxation courses in semesters 5, 6, and 7.

Sample

A total of 100 student respondents who are active in the Accounting Study Program at Buana Perjuangan University, Karawang were involved in this study. The characteristics of the respondents also consist of 24 male students (24%), and 76 female students (76%), then the characteristics of the respondents are also dominated by 7th semester students as many as 88 people (88%), 6th semester as many as 7%, and 5th semester as many as 5%. The number of respondents is considered sufficient for analysis using the PLS-SEM method.

Sampling Techniques

The sample for the study was selected using a *purposive sampling technique* based on participant selection criteria, namely active students who had completed taxation courses and were in accordance with the research focus.

Data collection technique

Google Forms was used to distribute an online questionnaire to collect data. A five-point Likert scale was used in the research instrument to measure knowledge, perception, and implementation of the carbon tax.

Data source

Two different types of data sources were used in this study: primary and secondary. Respondents were given an online questionnaire to complete to collect primary data directly. To collect secondary data for the study, various literature sources were consulted, including books, scientific journals, and relevant scholarly articles.

Data Analysis Techniques

Partial Least Squares Structural Equation Modeling (PLS-SEM) was used in the data analysis of this study, with the help of SmartPLS 4 software, to test the validity, reliability, relationships and influences between variables in this study.

RESULTS AND DISCUSSION

Research result

Measurement Model Results (*Outer Model*)

Convergent Validity

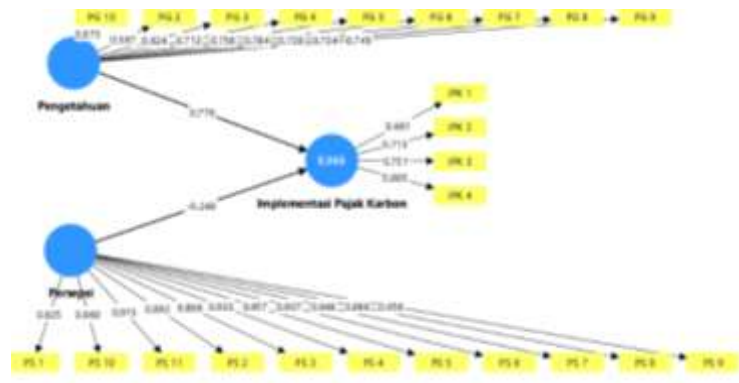


Figure 1 Graphical Output

Convergent validity evaluation was conducted by analyzing the *outer loading value* for each indicator. The test findings showed that most indicators showed a value higher than 0.70, stating that the *convergent validity criteria* had been met. As shown in the table below, indicators with values between 0.60-0.70 were retained because the *Average Variance Extracted (AVE)* value of all constructs was greater than 0.5, resulting in them being declared valid.

Table 1 Construct Reliability and Validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Carbon Tax Implementation	0.722	0.732	0.827	0.546
Knowledge	0.877	0.893	0.900	0.502
Perception	0.983	0.984	0.985	0.857

All constructs have values greater than 0.50 based on the results of the *Average Variance Extracted (AVE)* test. The AVE values for the Carbon Tax Implementation, Knowledge, and Perception variables are 0.546, 0.502, and 0.857, respectively. These values indicate that *convergent validity* criteria have been met for all constructs, so that the latent variables can adequately explain the variance of each indicator.

After meeting *convergent validity* based on the AVE value, the next step is to assess construct reliability. The test aims to evaluate how consistently each indicator describes the latent variable and to ensure the instrument's reliability and stability in representing the research's latent construct.

Construct reliability was measured using *Composite Reliability* and *Cronbach's Alpha*. Each variable scored above the minimum threshold of 0.70 based on the test results. The findings indicate that the research instrument has a good level of consistency, which is considered reliable for the research constructs being measured.

*Discriminant Validity***Table 2***Discriminant Validity*

	Carbon Tax Implementation	Knowledge	Perception
Carbon Tax Implementation			
Knowledge	0.691		
Perception	0.408	0.883	

The Heterotrait-Monotrait Ratio (HTMT) was used to evaluate discriminant validity. Based on the test results, the HTMT value between the Knowledge and Carbon Tax Implementation constructs was 0.691, between Perception and Carbon Tax Implementation was 0.408, and between Knowledge and Perception was 0.883. Each research construct was deemed to have met the discriminant validity requirements because all HTMT values were below the maximum threshold of 0.90.

Structural Model Results (*Inner Model*)**Coefficient of Determination (*R-Square*)****Table 3***R-Square*

	R-Square	R-Square adjusted
Carbon Tax Implementation	0.365	0.352

R-Square was used to assess the internal model. The *R-Square* value for the Carbon Tax Implementation variable reached 0.365, indicating that the Knowledge and Perception variables can explain 36.5% of the variability in Carbon Tax Implementation, while the remainder is explained by other variables omitted from the research model. This value indicates that the model exhibits moderate predictive ability.

Effect Size (*F-Square*)**Table 4***F-Square*

	Carbon Tax Implementation	Knowledge	Perception
Carbon Tax Implementation			
Knowledge	0.379		
Perception	0.039		

effect size value indicates that the Knowledge variable has a greater contribution than the Perception variable in explaining Carbon Tax Implementation. The Perception variable has a small *effect size value*, so its influence on the endogenous variables is relatively weak.

Hypothesis Test (*Path Coefficient*)

Table 5*Path Coefficient/Bootstrapping*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Knowledge-> Carbon Tax Implementation	0.776	0.778	0.113	6,873	0,000
Perception -> Carbon Tax Implementation	-0.249	-0.228	0.128	1,942	0.052

Hypothesis Testing

1. The Influence of Knowledge on Carbon Tax Implementation

Based on the test results, the Knowledge variable obtained a *t-statistic* of 6.873, with a *p-value* of 0.000. The results indicate that the hypothesis is accepted, thus concluding that Knowledge has a significant influence on Carbon Tax Implementation. Therefore, the higher the accounting students' knowledge, the greater the likelihood that a carbon tax will be implemented.

2. The Influence of Perception on Carbon Tax Implementation

Based on the test results, the Perception variable obtained a *t-statistic* of 1.942 and a *p-value* of 0.052. A *p-value* exceeding the 0.05 level of significance indicates the hypothesis is rejected. These findings indicate that Perception does not significantly influence Carbon Tax Implementation. Furthermore, although the path coefficient indicates a negative relationship, this influence has not been proven statistically significant.

Discussion

Based on the results of the hypothesis testing that can be analyzed, these results are proven from the research findings showing that knowledge and perception are able to provide an explanation of the implementation of carbon tax.

1. The Influence of Knowledge on Carbon Tax Implementation

The findings of this study are supported by strengthening knowledge that has a significant influence on carbon tax implementation. *The Theory of Planned Behavior* (TPB) is used in this study, which explains that knowledge is one of the factors that influences a person's attitude and intention before determining an action. In this study, accounting students who have completed taxation courses in semesters 3, 4, and 7 have sufficient knowledge regarding the

concept, objectives, legal basis, mechanisms, and case studies of carbon taxes. This knowledge allows students to better understand the importance of implementing a carbon tax as a means of controlling emissions while supporting environmental conservation efforts. Therefore, the likelihood of accounting students supporting the implementation of a carbon tax increases with their level of knowledge.

The results of this study are supported by research by Melati et al. (2023) and Mardanasman Dakhi & Abdul Hadi (2025), which showed that students' level of knowledge influences their understanding and support for the implementation of a carbon tax. These results confirm that knowledge is a crucial element in shaping support for environmental policies. Their tendency to accept and support the implementation of these policies increases with their level of understanding.

2. The Influence of Perception on Carbon Tax Implementation

The study results show that perceptions of carbon tax implementation are not significantly affected. This study indicates that students' perceptions of the effectiveness, fairness, and impact of the carbon tax policy are not yet strong enough to encourage support for its implementation. TPB, accounting students' perceptions of policies in shaping attitudes, which subsequently influence behavioral intentions. However, the research results indicate that accounting students' perceptions have not yet played a role in shaping support for carbon tax implementation. This condition indicates that compared to perceptions, knowledge levels play a more prominent role in influencing accounting students' support for carbon tax implementation.

The findings of this study align with those of research by (Jialu, 2024), which indicates that *individual psychological perception* and *social contextual perception dimensions* do not significantly impact support for carbon tax implementation. These results indicate that accounting students' perceptions are not yet sufficient to drive support for carbon tax implementation. Conversely, the level of public support is more influenced by assessments of policy characteristics, such as effectiveness and fairness in implementation. Consistent with these findings, the results of this study also indicate that the influence of accounting students' perceptions on carbon tax implementation is not statistically significant. This condition indicates that accounting students' support for carbon tax implementation does not solely depend on their perceptions but can be influenced by other factors, particularly their level of knowledge regarding the objectives, implementation mechanisms, and benefits of carbon tax implementation.

CONCLUSION

Based on the research findings, it can be concluded that accounting students' knowledge has a significant impact on the implementation of the carbon tax in Indonesia. Adequate knowledge regarding the concept, objectives, legal basis, and mechanisms of the carbon tax can improve students' understanding of the importance of the policy as an effort to control emissions and protect the environment. These

findings indicate that knowledge plays a significant role in supporting the implementation of the carbon tax in Indonesia. Student perceptions show evidence that accounting significantly influences the implementation of the carbon tax. The study results indicate that accounting students' perceptions regarding the effectiveness, fairness, and benefits of the carbon tax are still diverse and therefore have not been able to significantly influence support for policy implementation. The findings of this study indicate that the aspect of knowledge is more dominant than perception in influencing student support for the implementation of the carbon tax in Indonesia. Therefore, increasing literacy and understanding of the carbon tax and environmental accounting is important to support the successful implementation of environmental policies in Indonesia.

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