



## Analysis of Accounting Students' Understanding of Carbon Tax in Indonesia

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### Abstract

Indonesia is also committed to efforts to reduce emission levels by 29% to 41% by 2030 with international cooperation as outlined in the Nationally Determined Contributions (NDC) document in accordance with the Paris agreement. One of the government's steps in realizing the commitments contained in the Paris agreement is to implement a carbon tax in Indonesia. Before this policy is implemented, it is felt that the community needs to understand the intent and purpose of this carbon tax. One of the roles of students is as a bridge between the government and the community, therefore the purpose of this study is to analyze the level of understanding of students' carbon tax. This type of research is descriptive quantitative. This study used primary data, using questionnaires and interviews to collect data. Sampling method using purposive sampling. Based on the results of the questionnaire, accounting students in Jabodetabek are at a good understanding level based on overall data, based on gender, and based on their demographics. Based on the results of interviews with accounting student respondents in Jabodetabek, the researchers concluded that the respondents' understanding was at the understanding level, because the respondents were able to re-explain the information obtained, and understood the definition, tax subject, rates and functions of carbon tax in accordance with Law 7/2021 concerning Harmonization of Tax Regulations – Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) – Clause 58.

**Keywords:** understanding of accounting students, carbon tax

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## 1. INTRODUCTION

The increase in Greenhouse Effect emissions is caused by carbon produced from the burning of fossil fuels such as petroleum, coal, factory smoke, and the results of burning fuel from motorized vehicles. In economics, the impact of business and industrial activities is known as an externality. According to Dihni (2022) referring to data from the Ministry of Environment and Forestry (KLHK), carbon emissions in Indonesia in 2021 due to forest and land fires will reach 41.4 million tons of CO<sub>2</sub>. The forest and land fires that occurred in Indonesia throughout 2021 produced more carbon emissions than in the previous year or an increase of 2.7%. And based on tempo.co (2021) Indonesia is one of the largest contributors to carbon emission gas number 8 in the world. The government can correct externalities with the most feasible solution, which is to charge fees for activities that have negative externalities. One of the government's fiscal policies in efforts to deal with the threat of climate change impacts is to implement a carbon tax in Indonesia.

Carbon tax (carbon tax) itself is a levy imposed by the government for activities that emit carbon. This carbon tax is one of the policies made to achieve the Nationally Determined Contributions (NDC) targets in reducing the negative impact of GHG emissions in climate change. Carbon taxes include indirect taxes that are charged as a form of compensation paid as a result of the carbon emissions produced (A. I. Saputra, 2021). The imposition of taxes on fossil fuels certainly results in an increase in fuel prices, but based on economic principles, if the price of goods rises, demand will decrease. With this principle, it is hoped that consumption of fossil fuels will decrease and will have an impact on reducing fuel production which produces carbon emissions (Selvi et al., 2020).

Based on research by Abrell et al. (2019) the adoption of a carbon tax in the UK is an effective regulatory instrument for reducing carbon emissions. CPS (Carbon Price Support) was able to encourage the UK to switch from "dirty" coal to cleaner natural gas fuels, between 2013 and 2016 able to replace around 15% or 46 TWh of coal-based generation and reduce electricity sector emissions by 6.2%. According to Selvi et al. (2020) the importance of implementing a carbon tax in Indonesia considering that climate change is getting worse and has an impact on reducing public health, as an effort to achieve the target of reducing greenhouse gas emissions, and as an incentive for Indonesia not to depend on fossil fuels and be able to replace them with fossil fuels. environmentally friendly renewables.





In essence, the policy of implementing carbon taxes (carbon tax) in Indonesia needs to be understood by the public, including students, especially accounting students. According to Riko (2006: 75), understanding is an intensive process of adding knowledge carried out by an individual and the extent to which the individual can correctly understand a material problem that you want to know. As a student majoring in accounting, it is considered necessary to understand government policies related to taxes, because one of the roles of students is as a mouthpiece for the government, namely where students are able to explain to the surrounding community so that they understand new policies implemented by the government. Also, students majoring in accounting are likely to become accountants in the future. An accountant is inseparable from tax matters. Finance and taxation are often related to each other. The government's new policy regarding carbon taxes should be understood, and there has not been much research discussing the topic of carbon taxes in Indonesia. The purpose of this study was to analyze the level of understanding of students' carbon tax in Indonesia.

## 2. LITERATURE REVIEW

### 2.1 Understanding Concept

Understanding is understanding something correctly, determining the meaning of the information obtained, will then create personal trust and knowledge, which will then be followed by a desire to learn by reciprocating correctly with existing objects (Muh & Fathiyah, 2004). According to Benjamin S. Bloom, understanding is the ability of a person to know and understand something, after the information is known and remembered. In other words, understanding can be defined as that someone understands something and can see it from various angles. It can be concluded that understanding is when someone can provide a description of what has been obtained or learned using their own language. According to Khalifah (2019) understanding is a person's ability to understand meanings or concepts, situations and known facts. In this case a person can not only describe orally but understand the concept of the problem or fact in question, then his function can differentiate, change, prepare, determine and make decisions.





## 2.2 Carbon Tax

Carbon tax (carbon tax) is a tax that is included in the pigovian tax. Pigovian taxes are taxes that are collected or charged to each output produced as a result of economic activities or activities that produce negative externalities whose amount is proportional to the resulting marginal damage effects (Kumala et al., 2021). According to Tsai (2020) carbon tax is a tax on energy sources that produce carbon dioxide. The goal of a carbon tax is to reduce levels of harmful carbon, thereby slowing climate change and its negative effects on the environment and human health. The carbon tax also encourages companies to find more efficient and environmentally friendly ways of producing their products. The carbon tax is the consequence paid for every ton of greenhouse gases released into the atmosphere.

Based on the Kemenkeu (2021) carbon tax was born through the Law on the Harmonization of Tax Regulations as a fiscal policy taken by the government as an instrument and proof that Indonesia actively participates in controlling climate change. The application of a carbon tax in Indonesia certainly has goals to be achieved. The first goal is to change the behavior of economic actors to switch to low-carbon green economic activities. If the carbon tax is applied, it results in an increase in fuel prices, but based on economic principles, if the price of goods increases, the demand will decrease. With this principle, it is expected that consumption of fossil fuels will decrease and will have an impact on reducing fuel production which produces carbon emissions. Second, support the reduction of GHG emissions in the medium and long term. This relates to the government's target in 2030 to reduce greenhouse gas emissions by 29% on its own and 41% with international support. Third, encourage the development of carbon markets, technological innovation, and investments that are more efficient, low carbon and environmentally friendly (Kemenkeu, 2021). Several countries have implemented this tax. The first country to implement a carbon tax was Finland in 1990. Then, it was followed by several countries such as New Zealand in 2005, Ireland in 2010, Japan and Australia in 2012, United Kingdom in 2013, Chile in 2014, Portugal in 2015, China in 2017, and followed by Singapore in 2019.

It is deemed necessary to implement a carbon tax because it has several benefits including reducing greenhouse gas emissions from emission sources, carbon tax revenues can be used to increase development funds, climate change adaptation and mitigation, environmentally friendly investments, and support for low-income communities in the form





of social assistance (Kemenkeu, 2021). In implementing it in Indonesia itself, a carbon tax really needs strong regulations and a complete database so that it can work properly. According to Kumala et al. (2021) in many cases, the implementation of carbon taxes experiences major obstacles in the field of regulation, where challenges usually come from industry players and other emission sources as tax objects. In addition, this carbon tax is included in a new policy where in making a new policy it is necessary to look at the condition of the object in question. The industry itself is considered appropriate to be the initial object in order to get used to the carbon tax being implemented because it is clear the impact that is produced between industrial players on the environment and the effect on the sustainability of the earth in the future.

### 3. RESEARCH METHOD

In this study, the type of research used is descriptive quantitative research. The researcher uses a descriptive research type because this research aims to describe or explain the object under study in detail regarding whether accounting students understand the new policy, namely the application of carbon taxes (carbon tax) in Indonesia without intending to make general conclusions or generalizations. According to Kuncoro (2013) descriptive research is research related to the assessment of attitudes or opinions towards individuals, organizations, circumstances, or procedures. The purpose of descriptive research is to describe various situations or conditions of society regarding the object under study based on what happened in the field (Sugiyono, 2012).

Then, the researcher uses quantitative research because this research aims to describe the understanding of the phenomenon regarding the application of carbon taxes in Indonesia by using data in the form of numbers which are then analyzed to find out the findings. This type of quantitative research can be defined as research data that uses data that can be measured on a numerical scale with interval data to analyze the results of the research Kuncoro (2013).

#### 3.1 Population and Sample

The population used in this study were Accounting Students throughout Jabodetabek. This study uses a sampling method with selected samples taken using purposive sampling,





meaning that the determination of the sample is based on certain criteria and considerations. The considerations and criteria used in drawing samples; (1) Accounting students within the scope of the Greater Jakarta area, accounting students who are active students, and Accounting students who have passed taxation courses.

### 3.2 Understanding Carbon Tax

Understanding is a condition in which a person obtains information, then understanding of the application of a carbon tax means that an individual is able to accept and understand the concept of information obtained about a carbon tax that will be implemented in Indonesia as one of the country's steps in controlling climate change. In this study, researchers used questionnaires and interviews as instruments. To measure the understanding variable in the closed-question questionnaire, use a Likert scale of points 1 to 4 with the following categories:

**Table 1 Likert Scale**

Category	Score
Very Understanding	4
Understood	3
Don't Understand	2
Very Incomprehensible	1

To analyze the understanding variable in this questionnaire, researchers used class intervals based on Sugiyono (2012), namely by means of the highest score - lowest score / number of classes, with the following interval results:

$$4 - 1/4 = 0.75$$

With an interval of 0.75 for each class, the respondents' answers will be arranged as follows:

**Table 2. Interval Likert Scale**

Intervals	Category
3.25 - 4.00	4





2.50 - 3.25	3
1.75 - 2.50	2
1.00 - 1.75	1

Then to measure the understanding variable in the open-ended question questionnaire and interview results, the researcher measured the understanding of the respondents/informants based on the suitability of the answers with the contents of the carbon tax regulations contained in Law 7/2021 concerning Harmonization of Taxation - Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) - clause 58.

### 3.3 Method of collecting data

In this study the data collection techniques used were interviews and questionnaires. The questionnaire that researchers use is in the form of a Google Form with open questions and closed questions with adjusted question indicators according to As'ari (2018). The interview is a question and answer interaction process to obtain the required data directly from the research subject, so it is hoped that the data obtained is in accordance with the conditions in the field. In this case the researcher uses more interviews with telephone interviews. Telephone interview (telephone interviewing) is communication between the interviewer and the respondent by using the telephone as a tool to achieve research objectives (Kuncoro, 2013).

### 3.4 Data Quality Test

#### 3.4.1 Validity Test

Validity test is used to determine whether the questionnaire questions are valid or not. A questionnaire is said to be valid if the questions/statements on the questionnaire are able to reveal something that will be measured by the questionnaire. In Kuncoro (2013) the validity criteria can be determined by looking at the Pearson correlation value. The Pearson correlation method states that the questions/statements are said to be valid if the significance of the questions/statements (2-tailed) is  $\leq 0.05$  and/or  $\leq 0.01$ . The results of the validity of these questions can be seen in the large numbers contained in the Corrected Item





Total Correlation column. If r count is positive and r count > r table then the question item is valid. However, if r count is positive and r count < r table, then the question item is invalid. If r count > r table, but has a negative sign, then the question item is invalid.

### 3.4.2 Reliability Test

Reliability is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if one's answers to the questions are consistent or stable. A questionnaire is said to be reliable or reliable if Coronbach's Alpha > 0.60, then all questions of the Coronbach's Alpha formula are Reliable (Kuncoro, 2013).

## 4. RESULT

### 4.1 Data Quality Test

#### 4.1.1 Validity Test

The researcher used the validity test to find out whether the question items from the questionnaire were valid or not that the researcher would use in this study. The validity test that has been carried out in this study is shown in the following table:

**Table 3 Validity Test Result**

Indicator	R value	R table (n=74)	Description
I understand that a carbon tax is a tax levied on carbon emissions that have a negative impact on the environment.	0,804	0,228	Valid
I understand that the subject of carbon tax is an individual or entity that purchases carbon-containing goods and/or carries out activities that produce carbon emissions.	0,846	0,228	Valid
I understand that the lowest carbon tax rate is IDR 30.00 (thirty rupiah) per kilogram of carbon dioxide.	0,839	0,228	Valid







I understand Presidential Decree No. 98 of 2021 as a guideline for the Implementation of NEK (Carbon Economic Value) aimed at reducing GHG Emissions.	0,892	0,228	Valid
I understand that Presidential Decree No. 98 of 2021 is used as a policy for achieving NDC (Nationally Determined Contribution) targets.	0,898	0,228	Valid
I understand that Presidential Decree No. 98 of 2021 is used as a control for GHG (Greenhouse Gas) Emissions in national development.	0,894	0,228	Valid
I understand Presidential Decree No. 98 of 2021 concerning Implementation of NEK (Carbon Economic Value) as a means of building national, regional and community resilience from various risks of climate change conditions or Climate Resilience.	0,878	0,228	Valid

Source: processed data, 2022

Based on the results of the validity test in the table above, the questionnaire containing 7 closed questions was declared valid for each question item. This valid decision is taken on the basis of  $r \text{ count} > r \text{ table}$ . This questionnaire was filled in by 74 respondents, the researcher obtained an  $r$  count of 0.228 which came from  $df = 74 - 2 = 72$  with a significance value of 0.05.

#### 4.1.2 Reliability Test

The researcher conducted a reliability test to find out whether the question items were consistent or not from the questionnaire that the researcher would use in this study. The results of the reliability test that has been carried out in this study are shown as follows:





**Table 4. Reliability Test Result**

<b>Cronbach's Alpha</b>	<b>Cronbach's Alpha Based on Standardized Items</b>	<b>N of Items</b>
.943	.944	7

Source: processed data, 2022

Based on the results of the reliability test in the table above, the questionnaire which contains 7 closed questions is declared consistent/reliable because the reliability test results are  $0.943 > 0.60$ . This consistent/reliable decision was taken on the basis of Cronbach's Alpha  $> 0.60$ .

#### 4.2 Research Results

**Table 5. List of Respondents Based on Demographics**

<b>Region</b>	<b>Number of Respondents</b>	<b>Total % Per Region</b>
Bekasi	25	34%
Bogor	15	20%
Depok	13	18%
Jakarta	14	19%
Tangerang	7	9%
<b>Jumlah</b>	<b>74</b>	<b>100%</b>

Source: processed data, 2022





Table 6. List of Interview Respondents

Nama	Region
Informant 1	Jakarta
Informant 2	Bogor
Informant 3	Depok
Informant 4	Tangerang
Informant 5	Bekasi

Source: processed data, 2022

From the data collected by researchers from 74 respondents of accounting students in Jabodetabek in general it can be described as follows:

Table 7. Respondents' Responses to Understanding of Carbon Taxes in Indonesia

No	Indicator	Result				Total Score	Average
		VI	DU	U	VU		
		1	2	3	4		
1	I understand that a carbon tax is a tax levied on carbon emissions that have a negative impact on the environment.	1	19	40	14	215	2,91
2	I understand that the subject of carbon tax is an individual or entity that purchases carbon-containing goods and/or carries out activities that produce carbon emissions.	3	18	36	17	215	2,91
3	I understand that the lowest carbon tax rate is IDR 30.00 (thirty rupiah) per kilogram of carbon dioxide.	8	33	21	12	185	2,50





4	I understand Presidential Decree No. 98 of 2021 as a guideline for the Implementation of NEK (Carbon Economic Value) aimed at reducing GHG Emissions.	6	31	26	11	190	2,57
5	I understand that Presidential Decree No. 98 of 2021 is used as a policy for achieving NDC (Nationally Determined Contribution) targets.	7	33	25	9	184	2,49
6	I understand that Presidential Decree No. 98 of 2021 is used as a control for GHG (Greenhouse Gas) Emissions in national development.	6	31	25	12	191	2,58
7	I understand Presidential Decree No. 98 of 2021 concerning Implementation of NEK (Carbon Economic Value) as a means of building national, regional and community resilience from various risks of climate change conditions or Climate Resilience.	6	27	30	11	194	2,62
<b>Total score</b>		<b>37</b>	<b>384</b>	<b>609</b>	<b>344</b>	<b>1374</b>	<b>18,57</b>
<b>Total Average Score</b>							<b>2,65</b>
<b>Percentage</b>		<b>3%</b>	<b>28%</b>	<b>44%</b>	<b>25%</b>	<b>100%</b>	<b>25%</b>

Source: processed data, 2022

Based on table 7 above, it can be seen that of the 74 respondents who answered Very Not Understanding (STP) as much as 3%, Not Understanding (TP) as much as 28%, Understanding (P) as much as 44%, and Very Understanding (SP) 25%. Based on the respondent's response table above, it can be described some of the results from the respondents' answers regarding their understanding of carbon taxes in Indonesia. The





average number of indicator values of 2.65 is categorized as understanding, where this decision is taken on the basis of a value of 2.65 in the interval 2.50 – 3.25. This means that accounting students in Jabodetabek are familiar with the implementation of carbon taxes in Indonesia.

From the results of the answers to open questions on the questionnaire, on the question regarding the definition of a carbon tax, out of 74 respondents, 72 respondents were able to re-explain the definition of a carbon tax properly and correctly using different sentences but according to what is meant in Law 7/2021 concerning Harmonization of Tax Regulations – Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) – Clause 58, 2 respondents felt unable to explain the definition of carbon tax precisely. Based on the results of questions regarding the purpose of a carbon tax, it was found that from 74 respondents 72 respondents were able to explain the purpose of implementing a carbon tax properly and correctly in accordance with Law 7/2021 concerning Harmonization of Tax Regulations – Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) – Clause 58, and 2 other respondents were deemed inappropriate in answering the question. Then, on the question of how much the tariff will apply for the carbon tax, it was found that 51 respondents were able to answer correctly in accordance with Law 7/2021 concerning Harmonization of Tax Regulations - Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) - Clause 58 and 23 other respondents have not been able to answer correctly.

Researchers took 5 samples of accounting study program students in Jabodetabek to be interviewed, with the aim of this interview as a form of strengthening the answers or statements given by respondents in filling out the questionnaire. These 5 samples consist of one student in each city in Jabodetabek. From the answers of the respondent it can be seen whether the respondents have understood the application of carbon taxes in Indonesia. The following are the answers to the results of the interviews submitted:

**Do you understand the definition of a carbon tax? If so, what do you think, what is meant by a carbon tax?**

*Based on the results of the interview with Informant 1, he said "The carbon tax is a tax levied on fossil fuels, such as gasoline and gas".*





*According to Informant 2 "Carbon tax is a tax imposed on the use of fossil fuels, such as gasoline, aviation fuel, gas, and others. This tax is imposed on those who use the fuel. Every use of fuel is subject to a carbon tax."*

*According to Informant 3, he said that "What I understand is a carbon tax is a tax on the use of fuel, such as gasoline, avtur or gas and so on".*

*Then Informant 4 said that "Taxes are taxes imposed on carbon emissions that have a negative impact on the environment".*

*According to Informant 5 "The carbon tax is a tax levied on fossil fuels, such as gasoline, aviation fuel, petroleum, and so on. The point is that comes from the fossil fuels.*

**Do you understand who is subject to a carbon tax? If so, what do you think, who is subject to carbon tax?**

*Based on the results of the interview with Informant 1, he answered that "The subject of the tax is a person or institution that produces carbon dioxide, such as coal-fired power plants and motor vehicle exhaust."*

*According to Informant 3's answer "The subject of this carbon tax is an individual or institution that uses fuel, such as someone buying gasoline or an institution buying avtur to fuel airplanes".*

*Informant 2 said that "The subject to carbon tax is every user of carbon-containing materials".*

*According to Information 4, he explained that "The subject of the carbon tax is an entity engaged in the coal-fired power plant".*

*Then, according to Informant 5 "The subject of the carbon tax is definitely the person who uses it, if not individuals or companies or industries that use fossil fuels and emit carbon emissions".*

**Do you understand what the rate will be for the carbon tax? If so, what do you think, how much will the tariff be applied?**

*The results of the interview with Informant 1 said that "The tariff for carbon tax is 30,000/kg", but the correct one is 30/kg or 30,000/ton CO<sub>2</sub>.*

*Whereas the other four informants answered that "What is known about the tariff applied to carbon taxes is 30,000/ton".*





**Do you understand the function of a carbon tax? If so, what do you think, what is the function of a carbon tax?**

*The results of the interview with Informant 1, he explained that "The function of a carbon tax is to reduce greenhouse gas emissions, reduce global warming, and control climate".*

*Then, according to Informant 3 "The function of the carbon tax is for good purposes, with this tax state revenue will increase, on the other hand people are increasingly aware of switching to public transportation, and to reduce greenhouse gas emissions".*

*Informant 2 argued that "The function of a carbon tax is to reduce the effects of using fuels that contain carbon elements, it can also reduce the greenhouse gas effect, and to reduce global warming".*

*According to Informant 4, he said "The function of carbon taxes is to change the behavior of economic actors to switch to low-carbon green economic activities, support targets for reducing greenhouse gas emissions, encourage the development of carbon markets, investment that is more efficient, low-carbon and environmentally friendly."*

*According to Informant 5 "The function of the carbon tax is to control the climate in achieving growth, climate control here is meant by people who pollute the air or climate are asked to pay as a form of responsibility for reducing air pollution and are expected to be able to switch to a low carbon economy".*

## **5. DISCUSSION**

Judging from the results of the questionnaires that were distributed by the researchers to accounting study program students in Jabodetabek, there were 74 respondents who filled out this questionnaire with the results of 74 respondents who answered 3% Strongly Don't Understand (STP), 28% Don't Understand (TP), 28% Understand (P) as much as 44%, and Very Understanding (SP) 25%. Then, the results of the average value obtained by the researcher that the average value is 2.65 is categorized as understanding, where this decision is taken on the basis of a value of 2.65 in the interval 2.50





- 3.25. This means that accounting students in Jabodetabek are familiar with the implementation of carbon taxes in Indonesia.

From the results of the answers to open questions on the questionnaire the level of understanding is said to be good if it is in accordance with Law 7/2021 concerning Harmonization of Tax Regulations - Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) - Clause 58, on the question regarding the definition of a carbon tax, out of 74 respondents, 72 respondents were able to re-explain the definition of carbon tax properly and precisely using different sentences but with similar intentions, 2 respondents felt they had not been able to explain the definition of carbon tax correctly. Based on the results of questions regarding the purpose of the carbon tax, it was found that from 74 respondents 72 respondents could explain the purpose of implementing a carbon tax properly and correctly, and 2 other respondents felt that they were not quite right in answering the question. Then, on the question of how much the tariff will be applied for the carbon tax, it was found that 51 respondents could answer correctly and 23 other respondents could not answer correctly.

Then, judging from the results of the interviews that the researchers conducted with 5 informants from accounting study program students in Jabodetabek, it can be concluded that the five respondents can be said to be at the level of understanding, although with different wordings, the answers or explanations provided meet the expected information. The basis for the decision of these five informants was said to be at the level of understanding of the implementation of carbon taxes in Indonesia because the informants were able to re-explain the information obtained, and understand the definitions, tax subjects, rates and functions of carbon taxes in accordance with Law 7/2021 concerning Harmonization of Tax Regulations - Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) - Clause 58. The form of this understanding is rational understanding, that is, someone is at the stage of knowing the information about the carbon tax that is obtained, and knowing the reasons why the carbon tax will be applied in Indonesia. The researcher analyzes that this level of understanding can be achieved due to internal factors in the form of intelligence, namely the informants have the ability to learn and think to process information in a directed manner. Then, there were external factors in the form







of level of education and information from the internet or social media which increased the understanding of the informants.

The practical implication of this research is that the government's socialization of the carbon tax that will be implemented in Indonesia is carried out effectively. This can be seen from carbon tax being one of the topics discussed in tax lectures. So that JABODETABEK students can understand well about carbon taxes.

## 6. CONCLUSION

Based on the results of the questionnaire, in general accounting students in Jabodetabek are at a level of understanding with an average score of 2.65, where this decision was taken on the basis of a score of 2.65 in the interval 2.50 – 3.25. This means that accounting students in Jabodetabek are familiar with the implementation of carbon taxes in Indonesia. Based on the answers to the open-ended questions on the questionnaire, the level of understanding is said to be good if it complies with Law 7/2021 concerning Harmonization of Tax Regulations – Clause 13 and Presidential Regulation 98/2021 concerning Implementation NEK (Carbon Economic Value) – Clause 58, on the question regarding the definition of a carbon tax, out of 74 respondents, 72 respondents were able to re-explain the definition of a carbon tax properly and correctly using different sentences but with similar intentions, 2 respondents felt unable explain the definition of a carbon tax precisely. Based on the results of questions regarding the purpose of the carbon tax, it was found that from 74 respondents 72 respondents could explain the purpose of implementing a carbon tax properly and correctly, and 2 other respondents felt that they were not quite right in answering the question. Then, on the question of how much the tariff will be applied for the carbon tax, it was found that 51 respondents could answer correctly and 23 other respondents could not answer correctly. Based on the results of interviews with 5 accounting student informants in Jabodetabek, the researchers concluded that the informants' understanding was at the level of understanding, because the informants were able to re-explain the information obtained, and understood the definition, tax subject, rates and functions of carbon tax in accordance with Law 7 /2021 concerning the Harmonization of Tax Regulations – Clause 13 and Presidential Regulation 98/2021 concerning Implementation of NEK (Carbon Economic Value) – Clause 58. The form of this





understanding is rational understanding, which is driven by internal factors in the form of intelligence and external factors in the form of level of education and information.

Students should increase awareness to continue to cultivate literacy and update information in accordance with the development of this carbon tax later. In addition, students are expected to be able to carry out their role as mouthpieces for the government, namely socializing or explaining information about carbon taxes to people who are still unfamiliar with it. So that later a common understanding will be reached on the government's decision to immediately implement this carbon tax. Then, for future researchers, it is hoped that they can conduct research on the sustainability of this carbon tax regulation and develop other variables for carbon tax regulations.

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