

# Carbon Tax and Behaviour Change: Study in Indonesia

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## ABSTRACT

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This study reviews the literature on behavior change and outlines how accounting need to take part in encouraging and creating harmony with carbon disclosure. Additionally, accountants must comprehend how the government is attempting to advance this objective through taxation-related measures. One of them is the carbon tax. The company's sensitivity to the potential of a worldwide disaster is anticipated to rise with genuine attempts to minimize the rate of environmental damage. This study employs bibliometric analysis, a systematic technique for assessing printed or digital scientific publications or other forms according to predetermined criteria. Regarding the issue of climate change, altering human behavior is crucial.

**Keywords:** Carbon Tax, human behavior, literature.