

PERSEPSI MAHASISWA AKUNTANSI WIDYATAMA TERHADAP PENERAPAN PAJAK KARBON DI INDONESIA

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh persepsi mahasiswa akuntansi widyatama terhadap penerapan pajak karbon di Indonesia. penelitian dilakukan di Universitas Widyatama Bandung. Metode Penelitian yang digunakan adalah metode deskriptif kuantitatif dengan pengumpulan data data menggunakan kuesioner. Analisis data menggunakan uji validitas dan reliabilitas, dan uji chi square. Hasil penelitian menunjukkan bahwa persepsi mahasiswa akuntansi Widyatama berdasarkan jenis kelamin tidak berpengaruh terhadap persepsi mahasiswa terhadap penerapan pajak karbon di Indonesia dan persepsi mahasiswa akuntansi Widyatama berdasarkan Angkatan tidak berpengaruh terhadap persepsi mahasiswa terhadap penerapan pajak karbon di Indonesia. sedangkan persepsi mahasiswa akuntansi Widyatama berdasarkan jenis kelamin dan Angkatan berpengaruh terhadap penerapan pajak karbon di Indonesia.

Kata Kunci: Angkatan dan Jenis Kelamin, Pajak Karbon, Persepsi Mahasiswa.

WIDYATAMA ACCOUNTING STUDENTS' PERCEPTIONS ON THE IMPLEMENTATION OF CARBON TAX IN INDONESIA

ABSTRACT

The study aims to analyze the influence of accounting students' perceptions on the application of the carbon tax in Indonesia. The research was conducted at the University of Widyatama Bandung. The research methods used are quantitative descriptive methods with data collection using questionnaires. Data analysis using validity and reliability tests, and chi square tests. The results of the research showed that the perception of accounting students in Widyatama based on gender had no influence on student perceptions of the application of carbon tax in Indonesia, and the perception of accounting students in the Army based on the Armed Forces did not influence students' perceptions of the implementation of carbon tax in Indonesia.

Keywords: *Carbon Tax, Class of Students and Gender, Student Perception.*

