

ABSTRACT

This research aims to describe the effect of academic maturity and practical experience and also investigating the mediating role of personal norms, policy-specific beliefs and trust towards the effect of Environmental Policy Instruments (EPIs) acceptance in Indonesia. With the sustainable environment has become the major discussion subjects among global politics, Indonesia took part in global endeavour by implementing EPIs such as carbon tax as its Nationally Determined Contributions (NDCs) . This is an empirical research conducted in Indonesia with accounting students and practitioners as the research subject. Using primary quantitative data, this paper distributed both online and offline questionnaire to gather data from respondents. The method of data analysis is Partial Least Square – Structural Equation Modelling (PLS-SEM). The research found that there is no direct influence of academic maturity and practical experience towards EPIs acceptance. For the mediating variables, this paper found mixed result. For academic maturity, personal norms fully mediated the effect of academic maturity towards EPI acceptance and no mediating effect from policy-specific beliefs and trust. For practical experience, personal norms and trust fully mediated the effect of practical experience towards EPI acceptance and no mediating effect from policy-specific beliefs.

Keywords: Environmental policy instrument acceptance, personal norms, policy-specific beliefs, trust, students, practitioners