

ABSTRACT

This research explores how carbon accounting came onto Indonesia's policy agenda in the light of Bank Indonesia's Green Calculator, within the context of Kingdon's Multiple Streams Framework (MSF). While there has been considerable global and national demand for standardized carbon disclosures, the application of digital carbon accounting tools in developing contexts remains understudied. Therefore, this research aims to respond to two questions: (1) how the problem, policy and political streams aligned to enable carbon accounting tools to gain entry to the agenda-setting process in Indonesia, and (2) how the policy window opened and how policy entrepreneurs engaged with this opportunity to promote carbon accounting. Utilizing a qualitative single-case study approach, this research draws from semi-structured interviews with actors from Bank Indonesia and the Coordinating Ministry for Maritime and Investment Affairs, and document analysis of institutional documents. Findings suggest technical and regulatory gaps aligned with (i) the feasibility of developing tools internally; and (ii) increasing levels of political support globally and domestically for convening such an initiative that generated enabling conditions for the Green Calculator. The technocratic policy window opened via a process not of crisis or public demand, but of institutional coordination, regulatory support and collaborative framing. In addition, we can see the role of policy entrepreneurship was fulfilled not by an individual actor but by Bank Indonesia as the institutional entrepreneur. This study has contributed to the MSF literature by showing how agenda-setting in a technocratic environment can be influenced by internal alignment and institutional orchestration, providing actionable lessons for policymakers pursuing voluntary climate tools in similar contexts.

Keywords: Agenda-setting, Carbon accounting, Green Calculator, Multiple Streams Framework, Policy agenda.