The Influence of Green Tax Knowledge on Students' Environmentally Friendly Consumption Behavior

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Abstract.

Research Objective: The success of green taxes depends on the design of the policy as well as acceptability and compliance of the public. Earlier studies have explored environmental behavior and support for environmental policies. However, there is little evidence on the relative influence of Green Tax Knowledge and Environmental Awareness on compliance with environmental taxation policies, especially among university students in developing-country contexts. This study examines the effect of Green Tax Knowledge and Environmental Awareness on green tax compliance and assesses the relative importance of the factors in promoting compliance behavior.

Method: A quantitative cross-sectional survey was distributed to 50 undergraduate students who were enrolled in an academic program connected to taxation. Data were acquired by structured questionnaire and analyzed by multiple linear regression. Before the hypothesis testing classical assumption tests were conducted to assess the validity of the regression model.

Results: The results indicate that green tax knowledge and environmental awareness have favorable and statistically significant effects on green tax compliance. The regression model accounts for 57.8% of the variance in compliance behavior ($R2 = 0.578$). Environmental Awareness was the best predictor ($\beta = 0.984$, $p < 0.001$) compared to the influence of the Green Tax Knowledge ($\beta = 0.387$, $p = 0.003$). These results suggest that although knowledge of environmental taxation is related to acceptability of policies, environmental concern and awareness are more important predictors of intentions and behaviour with respect to compliance.

Practical/Theoretical Contribution: This study contributes to the environmental taxation literature empirically investigating the behavioral determinants of green tax compliance and clarifying the relative roles of cognitive and attitudinal factors in supporting environmentally oriented fiscal policies. The findings give practical insights for policy makers and educational institutions who want to increase long-term public support for environmental taxation through environmental education and awareness building programs.

Keywords: Green tax compliance; Environmental awareness; Green tax knowledge; Environmental taxation; Sustainable consumption.

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1 Introduction

Environmental degradation, climate change and unsustainable consumption patterns are now global concerns which have led governments all over the world to establish policy tools to promote ecologically responsible behaviour and support sustainable development. The data from science continues to record accelerated consequences on the environment such as loss of biodiversity, depletion of resources and disruption of ecosystems, which has increased the urgency of these concerns. Policymakers have responded by increasingly turning to market-based mechanisms that match economic incentives with environmental goals, attempting to move both individuals and organizations toward more sustainable practices [1]. Thus, governments have been looking for policy instruments that may help to reconcile the economic incentives with the environmental objectives. Environmental taxation has gained great academic and policy attention.

Green taxes are among numerous environmental policy instruments that have evolved as an essential fiscal mechanism for internalizing environmental externalities and promoting sustainable production and consumption habits by influencing individual and organizational behavior. Environmental taxes are based on the idea that the polluters should pay for the damages they cause to the environment, thereby providing economic incentives to cleaner technology and lower emissions.

The effectiveness of green tax systems largely rests on public acceptability and voluntary compliance, as environmental taxes generally include extra financial burdens that might lead to resistance from taxpayers and consumers. Muhammad et al. [2] conducted a systematic analysis and identified five common factors for public acceptance: clear information on policy performance and revenue usage, high trust in government, pro-environmental views, perceived fairness of cost distribution and climate concern . The results suggest that acceptance is not just a matter of economic self-interest, but rather a complex interplay of institutional trust, distributional fairness and environmental ideals. Kallbekken and Saelen [3] showed that self-interest, environmental concern and distributional considerations affect support for green taxes, revealing trade-offs between environmental goals and perceived personal costs. Hence, the study of the factors of environmental tax compliance has become a more and more relevant research subject within the larger literature on environmental governance.

Previous research indicates that support for environmental policies is influenced not only by economic variables but also by behavioral and psychological factors, in particular by environmental knowledge, environmental values, environmental concern and awareness of environmental effects. The importance of these cognitive and affective elements as predictors of pro-environmental behavior and policy support has been demonstrated repeatedly in the literature. Thalmann [4] studied a Swiss referendum on environmental taxes. He found that higher education and pro-environmental political views were linked to higher support for the tax, and that the design of the revenue recycling influenced the acceptability of the tax. More recently, Kim and Shin [5] applied the value–belief–norm framework to American and Korean college students and reported that environmental concern and perceived severity

predicted support for pro-environmental tax policy. Political ideology was significant for American students. These results are generally compatible with behavioral theories such as the Theory of Planned Behavior and the Value–Belief–Norm framework, which emphasize the significance of cognitive, affective, and normative elements in creating environmentally responsible behavior.

While previous studies have explored environmental attitudes and environmentally-responsible behavior, there is a dearth of empirical evidence on the joint impact of Green Tax Knowledge and Environmental Awareness on compliance to green tax policies, especially among university students in developing-country settings. The bulk of the previous literature has concentrated on general environmental behavior or broad policy support, rather than on the fiscal compliance part of environmental tax. Moreover, Muhammad et al. [2] pointed out that the research base is unevenly distributed among developing nations. They called for the adaptation of environmental tax design to the social and economic national context and for additional context-specific empirical studies.

Previous research has been more directed to environmental behavior or to the support of environmental policies, but less attention has been paid to the question of whether cognitive factors (knowledge) or attitudinal factors (environmental awareness) are more influential in explaining compliance with environmental taxation policies. This gap is particularly striking as knowledge and awareness are related but distinct psychological constructs: knowledge refers to an understanding of environmental issues and policy mechanisms, while awareness involves emotional engagement, perceived salience, and personal relevance of environmental problems.

Therefore, the present study intends to investigate the effect of Green Tax Knowledge and Environmental Awareness on compliance with green tax regulations among the university students and estimate the relative strength of these two drivers in explaining compliance behavior. This study aims specifically to achieve three research objectives, namely, (1) to evaluate the level of green tax knowledge and environmental awareness among university students in a developing-country context, (2) to investigate the direct and indirect influences of green tax knowledge and environmental awareness on compliance intentions and behaviors, and (3) to determine which factor, cognitive knowledge or affective awareness, has a stronger influence on compliance, which can provide insights for the design of educational interventions and policy communication strategies.

This work contributes to the literature on environmental taxation, environmental behavior and tax compliance by providing empirical evidence on the behavioral determinants of green tax compliance and by shedding light on the relative role of knowledge and awareness in underpinning environmentally oriented fiscal policies. First, it fills the research vacuum mentioned by Muhammad et al. [2] by providing context-specific information from a developing-country environment where institutional and economic impediments may impact compliance dynamics differently than in developed nations. Second, the focus on university students offers insight into the formative processes that shape future taxpayer behavior, with practical implications

for education curricula, public awareness campaigns, and policy design to foster long-term acceptance of environmental taxation.

2 Methods

2.1 Research Design

The study utilized a quantitative research approach and a cross-sectional survey design to evaluate the links between Green Tax Knowledge, Environmental Awareness and environmentally friendly consumption behavior among university students. The study is empirical in nature and seeks to assess the extent to which students' knowledge of green taxes and level of environmental awareness influence their behavioral intentions and compliance with environmentally oriented fiscal policies. A survey approach was judged ideal as it allows standardized data to be collected from a relatively large number of respondents and allows for statistical exploration of the correlations among variables.

2.2 Population and Sampling

The population targeted was that of undergraduates in institutes of higher learning. The empirical inquiry was done on the students of the Tax Administration Program, Vocational Education Program, Universitas Indonesia. Students were picked as they are future tax payers and consumers whose environmental consciousness and knowledge of fiscal instruments could impact decisions on sustainable consumption.

The respondents were selected using a purposive sampling technique that matched the study criteria. Participants have to be participating in some sort of consumption-related or economic activity and be willing to complete the research questionnaire. The final sample was made up of 50 fourth semester students from the Tax Administration Program. Purposive sampling was appropriate since the study sought respondents with adequate exposure to taxation related concepts and consumer decision-making processes.

2.3 Research Variables and Measurement

The study studied two independent factors (Green Tax Knowledge and Environmental Awareness) and one dependent variable (Environmentally Friendly Consumption Behavior). Moreover, attitudes towards compliance with green tax policies was added as an additional behavioural outcome.

Green Tax Knowledge is the awareness of an individual of the idea, goals, methods and implementation of the environmentally oriented taxation policy. Environmental Awareness is the concern, responsibility and sensitivity of an individual towards the issues of environmental sustainability. Environmentally Friendly Consumption Behavior is the inclination of an individual to take into account the environmental consequences in their purchase and consumption decision making. The operational definitions and measurement indicators employed in this study are presented in Table 1.

Table 1. Operational Definition of Research Variables

Variable	Definition	Indicators
Green Tax Knowledge	Individual understanding of the concept and implementation of environmental taxation policies	Understanding of green tax concepts; awareness of environmental taxation policies; knowledge of policy examples; understanding of behavioral impacts; attention to environmental tax information
Environmental Awareness	Individual concern and responsibility toward environmental sustainability	Environmental concern; perception of environmental importance; awareness of environmental consequences of consumption; environmental responsibility; support for environmental protection
Environmentally Friendly Consumption Behavior	Consumer behavior that considers environmental impacts in purchasing decisions	Preference for environmentally friendly products; reduction of environmentally harmful consumption; willingness to pay more for green products; consideration of environmental impacts before purchasing; avoidance of environmentally harmful products
Green Tax Compliance Attitude	Individual willingness to support and comply with green tax policies	Support for environmental taxes despite higher prices; willingness to comply with green tax policies

2.4 **Instrument Development**

Data were acquired by a standardized questionnaire containing five sections. The first part collected demographic data of the respondents such as gender, age, study program, semester, and monthly spending. The second part assessed Green Tax Knowledge. The final section measured Environmental Awareness. The fourth element assessed

environmentally friendly consumption behavior and the fifth piece assessed attitudes towards compliance with green tax policy.

The responses to all the construct questions were measured using five-point Likert scale from 1 ("strongly disagree") to 5 ("strongly agree"). The measuring items were established based on the conceptual understanding of environmental taxation as a fiscal instrument to promote environmentally responsible behavior and to support sustainable economic development. Respondents' opinions and attitudes were quantified using a Likert scale for further statistical analysis.

Table 2. Distribution of Questionnaire Items

Construct	Number of Items
Green Tax Knowledge	5
Environmental Awareness	5
Environmentally Friendly Consumption Behavior	5
Green Tax Compliance Attitude	2
Demographic Information	5

2.5 Data Collection Procedure

Primary data were acquired by means of an online survey utilizing Google Forms. The questionnaire was sent electronically to eligible respondents using a link. Prior to their participation, respondents were informed about the goal of the study and were promised that all their comments would stay secret and be used for academic purposes only. Participation was voluntary and the respondents filled up the questionnaire anonymously.

The reason for choosing the online survey method is that it can efficiently gather data, and it is widely accessible and easy for university students to participate. Furthermore, the electronic gathering of data decreases errors in data entry and improves the subsequent statistical processing.

2.6 Data Analysis

Descriptive and inferential statistical techniques were used to evaluate the data collected. Descriptive statistics summarized the demographic characteristics of the respondents, and described the distribution of responses for each concept.

To evaluate the correlations among variables, multiple linear regression analysis was used. The regression model examined the effects of Green Tax Knowledge and Environmental Awareness on Environmentally Friendly Consumption Behavior and attitudes towards compliance with green tax policies. The general regression model can be written as:

$$Y = \beta_0 + \beta_1 GTK + \beta_2 EA + \varepsilon$$

where Y is the dependent variable, GTK is Green Tax Knowledge, EA is Environmental Awareness, β_0 is the intercept, β_1 and β_2 are regression coefficients, and ε is the error term.

Several tests of classical assumptions were carried out in order to validate the regression model. Normality was tested using Shapiro-Wilk test, heteroscedasticity was tested using Breusch-Pagan test, autocorrelation was tested using Durbin-Watson statistic and multi-collinearity was tested by means of correlation analysis between independent variables. Before hypothesis testing, several diagnostic tests were run to ensure the regression model's fitness and robustness.

3 Results

3.1 Respondent Characteristics

The analysis contained a total of 50 valid replies. Table 3 summarizes the demographic characteristics of the respondents. The sample consisted mostly of female students (70%) and male students comprised 30%. Most of the responses were 20 years old. (50%) followed by 19 years old students (42%). The mean age of respondents was 19.76 years showing that the sample was dominated by students in the early stages of higher education.

Regarding monthly expenditure, 50% of the respondents spent between IDR 500,001 and IDR 1,000,000 per month. Some 26% said they spent IDR 1,000,001 to 2,000,000 and 14% spent IDR 2,000,001 or more a month. These results show that the respondents were characterized by moderate consumption levels and so provide a suitable sample to study environmentally friendly consumer behavior and attitudes towards green tax policy.

Table 3. Demographic Characteristics of Respondents

Variabel	Category	Frequency	Percentage (%)
Gender	Male	15	30.0
	Female	35	70.0
Age	19 years	21	42.0
	20 years	25	50.0
	21 years	4	8.0
Monthly Expenditure	<IDR 500.000	5	10.0
	IDR 500.001 – 1.000.000	25	50.0
	IDR 1.000.001 – 2.000.000	13	26.0
	>IDR 2.000.001	7	14.0

Cross-tabulation analysis also showed that both male and female respondents mostly fell into the expenditure category of IDR 500,001–1,000,000. Similarly, students aged 20 years old had the biggest proportion in most of the expenditure categories, indicating that consumption patterns were largely stable across demographic groups.

3.2 Regression Model Evaluation

The explanatory power of the regression model was examined before hypothesis testing. The regression statistics are shown in Table 4.

Table 4. Regression Model Summary

Statistic	Value
Multiple R	0.760
R^2	0.578
Adjusted R^2	0.560
Standard Error	3.219
Observations	50

The model generated a R^2 value of 0.578, which indicated that Green Tax Knowledge and Environmental Awareness accounted for 57.8% of the variation in students' compliance with green tax policy. The corrected R^2 was still quite high at 0.560, indicating that the explanatory power of the model was retained even after adjusting for the amount of factors included. The correlation coefficient ($R = 0.760$) implies a significant link between the independent and dependent variable.

The results show that the suggested model has a significant explanatory capacity to comprehend students' compliance behavior towards environmental oriented taxation schemes.

3.3 Classical Assumption Tests

The validity of the regression estimates was checked by performing many traditional assumption tests. The results are summarized in Table 5 .

Table 5. Classical Assumption Test Results

Assumption Test	Method	Test Statistic	p- value	Result
Normality	Shapiro–Wilk	0.972	0.278	Assumption satisfied
Heteroscedasticity	Breusch–Pagan	1.977	0.372	Assumption satisfied
Autocorrelation	Durbin–Watson	2.225	0.450	Assumption satisfied
Multicollinearity	Pearson Correlation	0.377	0.007	No multicollinearity detected

The Shapiro–Wilk test was not significant (p = 0.278), indicating the residuals were normally distributed. There was no indication of heteroscedasticity (p = 0.372) in the Breusch–Pagan test, i.e., a homoscedastic residual variance. The Durbin–Watson statistic (2.225) also suggested that there was no autocorrelation among residuals.

The Pearson correlation coefficient between the independent variables was 0.377, which is well below the usual multicollinearity standards. Therefore, the regression model fulfilled all the classical criteria and was declared appropriate for hypothesis testing.

3.4 Effects of Green Tax Knowledge and Environmental Awareness on Green Tax Compliance

Multiple linear regression was used to analyze the effect of Green Tax Knowledge and Environmental Awareness on students' compliance with green tax policies. Table 6 shows the results of the ANOVA, which demonstrated that the total regression model was statistically significant.

Table 6. ANOVA Results

Source	df	SS	MS	F	p-value
Regression	2	668.128	334.064	32.234	<0.001
Residual	47	487.092	10.364		
Total	49	1155.220			

The regression model was extremely significant (F=32.234, p<0.001) and indicates that Green Tax Knowledge and Environmental Awareness together have a considerable effect on compliance with green tax policy. Individual impacts of each predictor are given in Table 7.

Table 7. Multiple Regression Coefficients

Variable	Coefficient (β)	Standard Error	t-value	p-value
Constant	-1.748	3.768	-0.464	0.645
Green Tax Knowledge	0.387	0.123	3.155	0.003
Environmental Awareness	0.984	0.174	5.652	<0.001

The results reveal that Green Tax Knowledge has a favorable and significant effect on compliance with green tax policy (β = 0.387, p = 0.003). The result implies that the

higher awareness of the mechanisms of environmental taxation among students is associated with stronger support for and compliance with green tax policy.

Environmental Awareness also had a significant and favorable influence on compliance ($\beta = 0.984$, $p < 0.001$). Its amplitude was significantly bigger than that of Green Tax Knowledge, demonstrating that environmental awareness was the greatest predictor in the model.

In general, the results point to the involvement of both cognitive (knowledge) and attitudinal (awareness) variables in green tax policy compliance; however, environmental awareness seems to play a more major role in influencing the behavioral reactions of students.

4 Discussion

4.1 Overview of the Main Findings

This study examined the effect of Green Tax Knowledge and Environmental Awareness on the compliance of students to green tax rules. The results show that both variables have significant favorable effect on compliance behavior. The regression model explains 57.8% of the variance in compliance, suggesting that cognitive and attitudinal elements together are important in determining students' support for ecologically oriented taxation policies. More crucially, Environmental Awareness was the strongest predictor of compliance, with a coefficient substantially higher than that of Green Tax Knowledge. This research implies that whilst knowledge may play a role in policy adoption, environmental values and awareness may have a bigger influence on behavioral intentions towards environmental taxation.

The results support the idea that environmental taxation should not be simply considered as a fiscal instrument, but also as a behavioral policy tool to promote ecologically responsible conduct . Earlier studies have shown that the success of environmental taxes depends not just on economic incentives, but also on public acceptance and compliance [6]. Hence, in order to effectively implement green tax policies, it is vital to understand the psychological and behavioral drivers of compliance.

4.2 Why Green Tax Knowledge Influences Green Tax Compliance

The positive link between Green Tax Knowledge and green tax policy compliance suggests that those who have greater knowledge on environmental taxes are more willing to support and comply with green tax regulations. Knowledge enables people to comprehend the reasons for environmental taxes, e.g. to correct for environmental externalities and to promote sustainable consumption patterns. If taxpayers understand that the purpose of environmental taxes is to minimize pollution and to encourage environmentally-responsible behavior, they are more likely to view such policies as legitimate and useful.

This finding is consistent with the tax compliance literature that suggests that taxpayers' comprehension of taxation systems has a favorable contribution to voluntary compliance. From the point of view of fiscal psychology enforcement mechanisms affect taxpayer compliance behaviour, but also taxpayer's views, attitudes and knowledge about taxing systems. Those who are aware of the intentions and the expected effects of taxation policies are more likely to demonstrate greater trust and acceptance towards government actions.

Knowledge is an informational device reducing uncertainties and misconceptions of green taxation from an environmental policy standpoint. Environmental levies are normally seen as an additional financial burden. But the more we know, the more we can see the wider environmental and socioeconomic benefits. Therefore, a better knowledge of the ideas of green tax may minimize opposition and enhance support for fiscal reforms concerning the environment.

4.3 Why Environmental Awareness Has a Stronger Effect

One of the more interesting findings of this study is that Environmental Awareness is relatively more significant for compliance than Green Tax Knowledge. This finding implies that knowledge exerts a weaker influence over behavioral responses to environmental taxation than environmental concern and moral duty. While the idea of green taxation may be understood, this does not inevitably convert into the behaviors that support it. On the other hand, those with high environmental awareness are more likely to see environmental conservation as a personal obligation and so show higher support for programs to achieve environmental sustainability.

This finding can be viewed in the context of the Value-Belief-Norm (VBN) Theory proposed by Stern et al. [7] and Stern [8]. The VBN paradigm claims that pro-environmental behavior is motivated by a series of values, beliefs, awareness of environmental effects, and personal standards. Environmental awareness raises people's awareness of environmental concerns and increases their sense of responsibility for environmental protection. Thus, ecologically concerned individuals are more inclined to favor policy tools aimed at alleviating environmental degradation.

The findings are also consistent with the Theory of Planned Behavior [9], which emphasizes the role of attitudes in generating behavioral intentions. Environmental awareness is a precursor of favorable attitude towards environmental conservation and sustainable consumption that in turn influences policy's adoption. Empirical research have consistently demonstrated that environmental knowledge is among the most important determinants of pro-environmental behavior, environmental citizenship, and support for environmental policy. Therefore, the higher coefficient found for Environmental Awareness shows that emotive and normative elements may be more important than cognitive ones to explain compliance with environmental taxation schemes.

4.4 Comparison with Previous Studies

The findings are consistent with prior research on pro-environmental behavior and support of environmental policy. Numerous studies have shown that environmental knowledge has a major impact on ecologically responsible behavior such as sustainable consumption, energy conservation, recycling behavior, and support for environmental policies. For example, Ghazali et al. [10] observed that environmental beliefs and norms positively promote pro-environmental behavioural outcomes, while Al Mamun et al. [11] found that values and beliefs are significant in affecting environmental behaviour through normative mechanisms.

The findings also provide credence to previous research that highlights the importance of environmental knowledge in promoting ecologically responsible behavior. It has often been admitted that knowledge is a necessary precursor to educated decision-making on environmental challenges. People who are more knowledgeable about the environment are more likely to be aware of the implications of environmental degradation and to support initiatives to safeguard the environment. However, several studies have also demonstrated that information alone is frequently not enough to generate behavioral change without concomitant environmental concern and moral commitment.

In addition, the relatively greater role of Environmental Awareness found in this study is consistent with prior research which has shown that emotional, normative and value-based factors often outperform informational variables in predicting pro-environmental action . This pattern shows that higher public acceptability of environmental taxation policies may be achieved by coupling them with efforts to reinforce environmental ideals and awareness, rather than relying only on information campaigns.

4.5 Theoretical Contributions

This study contributes to the environmental taxation literature by combining fiscal knowledge and environmental awareness into one explanatory framework of green tax compliance. Existing studies on environmental taxation focus mostly on economic efficiency, tax design and environmental effects, but behavioral factors of compliance have received less attention. The present findings suggest behavioral and psychological elements as major explanatory mechanisms of public acceptability of environmental tax measures.

The study also contributes to the general literature on environmentally significant behavior by offering empirical evidence on the applicability of VBN Theory and behavioral approaches to explaining support for environmental fiscal instruments. Specifically, the results indicate that constructs about awareness may have a larger effect on policy adoption than constructs about knowledge. The conclusion expands earlier research by showing that support for environmental taxation is not just a function of policy comprehension but also influenced by environmental ideals and personal responsibility.

Moreover, the findings add to the literature on tax compliance by emphasizing the role of non-economic factors of compliance. Traditional compliance models are typically focused on enforcement, penalties, and audit probability. By contrast, this study reveals that intrinsic motivations related to environmental concern and ideals oriented toward sustainability may also motivate compliance with environmental taxes.

4.6 Policy and Practical Implications

The findings have various practical consequences for policymakers. First, governments wishing to introduce environmental taxes should invest in education programs to enhance public understanding of the objectives and procedures of green taxes. Greater tax literacy could help decrease misconceptions and increase the public support of environmental fiscal measures.

Second, the effect of Environmental Awareness is stronger, suggesting that policy communication should go beyond the technical explanation of the taxation. Public campaigns should underline the effects for the environment, the hazards of climate change and the social advantages of environmentally responsible conduct. Increased environmental awareness may generate a better social environment for environmental taxation measures.

Third, universities can strategically contribute to the development of sustainable behaviors in young adults. Including environmental taxation and sustainability issues in academic curricula may increase environmental awareness and economic literacy. In the long run, students are an important target demographic to support sustainable fiscal policies by future taxpayers, consumers and decision-makers.

Finally, policymakers should recognize that successful environmental taxation requires not only effective policy design but also public legitimacy. Building environmental awareness and trust may therefore be as important as determining tax rates, tax bases, or enforcement mechanisms. Consequently, environmental education and public engagement should be considered integral components of future environmental tax strategies.

Conclusion

The study was conducted to investigate the effect of green tax knowledge and environmental awareness on the compliance of green tax policies among university students. The present study aimed at extending the understanding of behavioral factors of support for environmentally oriented fiscal policies, targeting future taxpayers and consumers.

Results show that Green Tax Knowledge and Environmental Awareness have a favorable and significant effect on green tax compliance. The regression model showed a high explanatory power, suggesting that cognitive and attitudinal elements together shape students' acceptance and compliance with environmental taxation regulations. However, Environmental Awareness was the biggest predictor of compliance,

indicating that individuals' concern for environmental sustainability and sense of environmental duty are more powerful than factual information alone in predicting compliance behavior.

These results contribute to the literature on environmental taxes by pointing at the relevance of behavioral dimensions for the success of environmental fiscal measures. Previous research have primarily focused on policy design, economic efficiency and environmental effects, but this study reveals that psychological elements also influence public compliance. Moreover, the study presents empirical data about the relative importance of cognitive and attitudinal factors of environmental tax compliance by simultaneously considering Green Tax Knowledge and Environmental Awareness in one analytical framework.

The results suggest that policy makers should combine environmental tax reforms with educational and awareness building programs. Increasing public awareness about environmental taxation may increase policy acceptance, but it seems that increasing awareness about environmental problems is especially crucial for promoting long-term compliance and support. Therefore, environmental education programs, public awareness campaigns, and sustainability-oriented curricula should be included in broader environmental policy plans to boost the effectiveness of green taxation.

Some limitations of this study are as follows: The sample was limited to university students in one particular program, which may limit the generalizability of the findings to other populations. Furthermore, the study considered two behavioral drivers, and did not investigate other significant aspects, such as faith in government, perceived fairness, environmental values, or societal norms. Future research should therefore employ bigger and more representative samples, include more psychological and institutional variables, and examine environmental tax compliance across different demographic and national contexts. This would lead to a deeper understanding of the dynamics driving public approval and compliance with policies of environmental taxation.

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