

## **ABSTRACT**

Kyoto protocol, dictates how governments, bussiness entities and consumers would need to change behaviour in a new economic environment, termed Carbonomics (Ratnatunga, 2008), or especially in accounting terminology, named Carbonaccounting. In the Carbonaccounting era, many factors that can push for or impact of Carbonaccounting, there are Environmental Paradigm and the Need of Carbon Accounting Standarts.

This study was done to test the impact of Environmental Paradigm on the Carbonaccounting Paradigm and the Need of Carbon Accounting Standarts. In this Case, Carbonaccounting Paradigm is an intervening variable on the relationship between Environmental Paradigm and the Need of Carbon Accounting Standarts. From 112 companies were taken as samples by direct mail survey, resulted 47 data from manufacturing industries in Central Java. This study revealed that Environmental Paradigm affected on the Carbonaccounting Paradigm and Carbon Accounting Standarts. The study also indicatedede that Carbonaccounting Paradigm is an intervening variable on the relationship between Environmental Paradigm and the Need of Carbon Accounting Standard.

Keywords: Environmental Paradigm, Carbonomics, Carbonaccounting Paradigm, Kyoto Protocol, Carbon Accounting Standards.