

## Carbon tax: A bibliometric analysis for future research in Indonesia

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## ABSTRACT

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This study aims to conduct a literature review of previous studies on carbon tax and explore the essential features for future research directions in carbon tax. This research is analyzed by a bibliometric method using VOS Viewer and R Studio. The Scopus database from 2013 to 2023 was explored to scrutinize the co-occurrence and co-authorship of 769 research articles. The results show that the most significant increase in the research publications on carbon tax occurred in 2022. This increase is due to the rise in the number of publications on carbon tax in developed countries, namely China, the United States, and the United Kingdom, as well as important events such as the Paris Agreement and Sustainable Development Goals (SDGs). This study provides potential directions for future carbon tax research in developing countries, especially Indonesia, which will implement a carbon tax in 2025. This study has a limitation in that it only focuses on English-language articles published in the Scopus database due to their quality and support from the previous literature reviews.

## Introduction

Since the Industrial Revolution 4.0, environmental pollution has become an increasing problem. Many countries have made several efforts to control pollution (Tan et al., 2022). The green economy encourages economic activities to help reduce pollution and carbon emissions, improve the efficiency of energy transition and resource utilization, and reduce damage to ecosystems. One way to achieve green economy goals is to tax environmentally harmful activities or incentivize green initiatives (Nobanee & Ullah, 2023). A carbon tax is a tax levied on carbon dioxide (CO<sup>2</sup>) produced from burning fossil fuels such as oil, coal, and natural gas to help mitigate the effects of global climate change. Therefore, implementing a carbon tax is expected to help reduce CO<sup>2</sup> emissions and encourage a shift towards alternative energy for improvements that are more sustainable and cleaner (Zhang et al., 2016).

According to World Bank data, carbon taxes have been implemented in 27 countries around the world, including Finland, Sweden, Switzerland, Poland, Canada, Mexico, Chile, South Africa, Singapore, and Japan. Finland was the first country to implement it since 1990 with a carbon tax rate of US\$ 68 per ton of carbon emissions and became the country with the fourth highest tax rate in Europe. In addition, Sweden is a country that has implemented a carbon tax since 1991, with the highest carbon tax rate in Europe at US\$119 per ton of carbon emissions. Singapore is the first Southeast Asian country to implement a carbon tax since 2019, with a rate of US\$4 per ton of carbon emissions.

The Indonesian government is also preparing to implement a carbon tax with Law No. 7 of 2021 on Harmonization of Tax Regulations (HPP Law) and Presidential Regulation No. 3 of 2021. The initial plan stated that the carbon tax would be implemented on April 1, 2022, but it was postponed because the regulations were not ready. Subsequently, the implementation of the carbon tax was set for July 1, 2022. However, it was delayed again until now because the government is still focusing on maintaining the stability of the national economy from global risks, one of which is the volatility of high energy commodity prices.

The main reason for implementing a carbon tax policy in Indonesia is because Indonesia is very vulnerable to climate change (Ministry of Finance, 2021). The primary purpose of this carbon tax is not only to increase state revenue but also as an instrument of climate control in achieving sustainable economic growth by the polluter pays principle. This goal is in line with the Paris Agreement (2016) and the Sustainable Development Goals (SDGs) agenda. From an economic perspective, the implementation of a carbon tax can increase national income by increasing state development funds and helping low-income people through social assistance (Ministry of Finance,

2021). On the other hand, the implementation of a carbon tax can cause pressure on the companies that implement it due to its effect on the company's income and supply chain (Luo & Tang, 2014), and because the companies must invest in more environmentally friendly technology (Datta, 2017). Carbon tax policies can also affect the price mechanism, so consumers will also feel the impact (Liu et al., 2022). The information about climate change and the efforts that need to be made to reduce carbon emissions are increasingly drawing attention from corporate responsibility to consumers and other stakeholders.

Research on carbon taxes has increased in number over the past decade. The increase is due to several important events, namely the Paris Agreement in 2016 and the Sustainable Development Goals (SDGs) Agenda in 2022. Due to these critical events, this study uses a research database from 2013 to 2023. This study updates the period of the previous research (Nobanee & Ullah, 2023; Zhang et al., 2016), which examines carbon taxes from 1989 - 2022. This study uses the Scopus database as its data source. Many studies use this database for bibliometric analysis because the Scopus database is one of the most extensive databases covering various topics (Khudzari et al., 2018).

This study aims to assess the background, historical development of current research, and future direction of carbon tax research in Indonesia. Bibliometric analysis has become an essential aspect of research for literature development to determine the current state of research and future directions. The Research Questions (RQ) in this study involve how the development of carbon tax research during 2013-2023 is in terms of trends in the number of publications and citations each year, what the most productive countries are, who the most productive authors and co-authors are, what journals publish the most carbon tax research publications are, and what most frequently used keywords are in carbon tax research.

This research is expected to contribute to the existing literature by 1) providing a comprehensive summary of the existing literature by using bibliometric analysis; 2) conducting analysis by identifying authors, journals, and countries that contribute to research publications; and 3) providing implications of the results of this analysis for the regulators and companies to improve the regulatory and technical implementation of a carbon tax in Indonesia to mitigate climate change.

## Research Method

This study uses a bibliometric analysis methodology that utilizes quantitative and qualitative mapping and bibliometric visualization. This study used the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol to perform the steps to answer the research questions, which included identification, screening, eligibility, and inclusion (Hansen et al., 2022; Kuckertz & Block, 2021; Lim et al., 2022; Rojas Molina et al., 2023). The identification stage considers several important factors, including source type, search engine and category, language, period, and keywords (Tautiva et al., 2022).

This study only uses the Scopus database, which is a repository that displays high-quality articles from leading publishers (Alves & Mariano, 2018; Ochoa et al., 2019), with the search period from 2013 to 2023. The Scopus database provides access to its entire content through a single subscription without modulation compared to the Web of Science (WOS) database. In the search category, this study focused on business, management, accounting, economics, econometrics, and finance journals. This study was also limited to English language articles to avoid language bias (Alatawi et al., 2023; Gulluscio et al., 2020). This study was limited to journal articles only with the consideration of their broader contribution to empirical and theoretical discussions (Harsanto & Firmansyah, 2023).

The PRISMA protocol presented in Figure 1 includes the steps taken before conducting a bibliometric analysis. In the initial identification stage, the number of articles that were successfully identified based on keyword searches was 3,249. Next, a screening process was carried out using specific identification criteria, including year, subject area, document type, and language. The final data obtained were 769 documents. The eligibility stage was carried out to ensure that the selected documents were by the research topic and using careful keywords and titles. The inclusion stage is the final stage that includes the validation stage, publication statistical analysis, and bibliometric analysis of those 769 selected articles using VOS Viewer as the primary tool and R Studio as a secondary tool to visualize the analysis results.

Bibliometric analysis was conducted using co-occurrence and co-authorship analysis methods. Co-occurrence analysis was conducted to analyze the co-occurrence of two or more keywords in the articles. This analysis identifies the relationships between keywords in the literature and helps to see conceptual relationships through bibliometric networks. Meanwhile, co-authorship analysis is used to analyze the collaboration between two or more authors in writing articles. Authors who collaborate in writing research articles are considered co-authors. Co-occurrence and co-authorship analyses can produce conclusions on the development of research on the carbon tax.

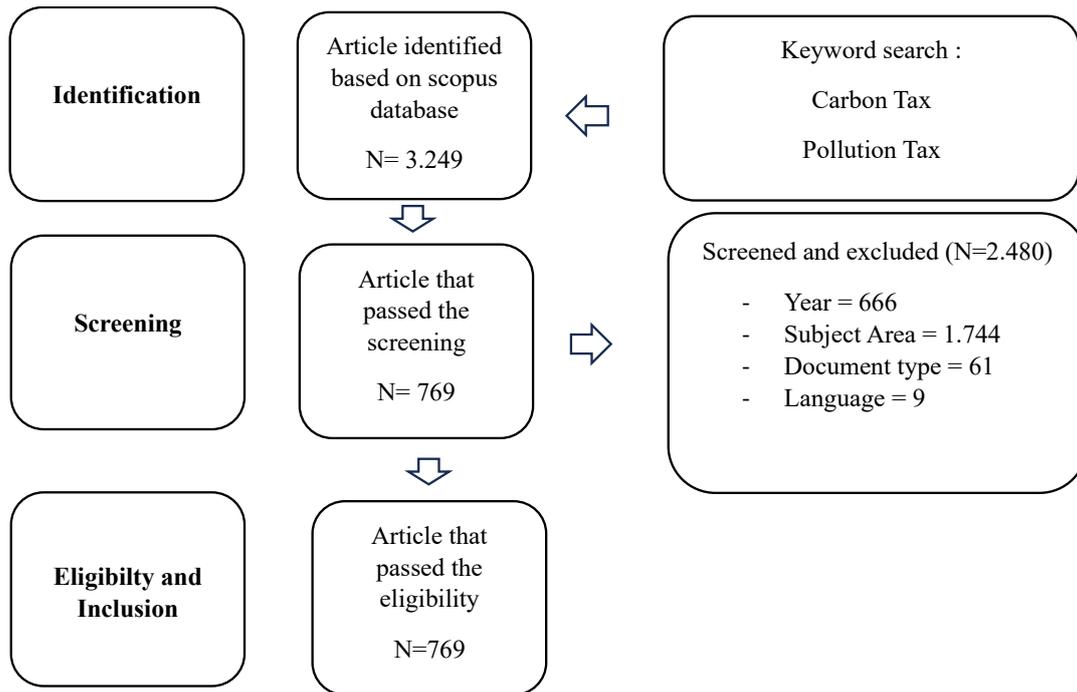


Figure 1. Protocol PRISMA

Results and Discussion

Trends in Research Publications

The development of research publications on carbon tax has increased every year from 2013 to 2023 with an average of 40 articles each year. Figure 1 shows that there is an increase in article publications after 2016, from n = 33 to n = 63. This is due to the Paris Agreement in 2016 which has a major impact on the development of research publications in the field of carbon tax. The most significant increase in publications occurred in 2022 with 113 documents due to the Sustainable Development Goals (SDGs) reporting in 2022 which highlighted climate change. The number of publications slightly fell to 101 documents in 2023. Based on the analysis of publication trends that are increasing every year, the publication of research on carbon tax in the future provides a considerable opportunity.

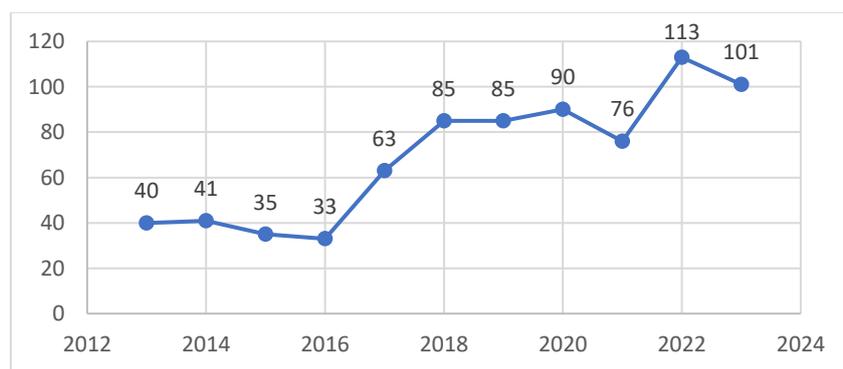


Figure 2. Trends in research publications

Global Distribution of Publications

Figure 3 presents a visualization of the density of publications around the world that contribute to the publication of research on the carbon tax. 53 countries are contributing to the carbon tax literature, with 1 to 451 articles per country. In Figure 3, the darker the color, the higher the density of carbon tax research publications. The main contributing countries are China (Asia), the USA (North America), and the United Kingdom (Europe). The existence of several regulations that require climate change reporting supports the increase in carbon tax publications in several countries, for example the enactment of the National Development and Reform Commission (NDRC) regulations in China in 2014 (Setiawan et al., 2023).

## Country Scientific Production

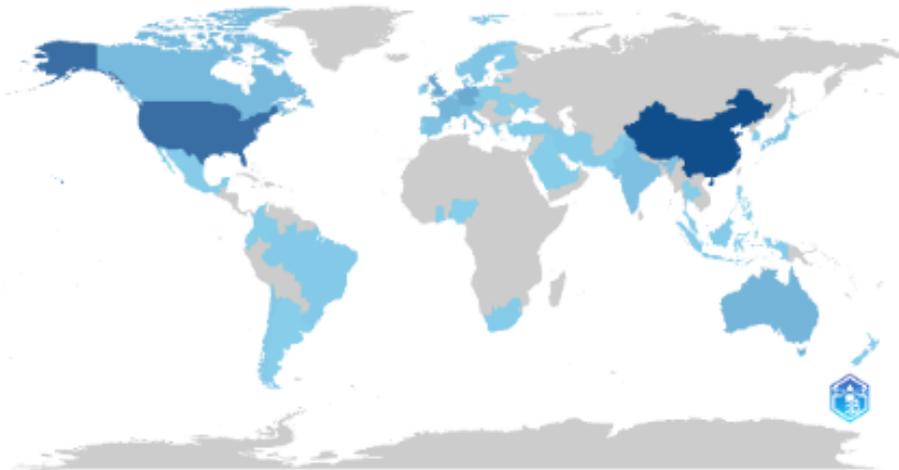


Figure 3. Global distribution of publications

Over the past decade, the research publications on carbon tax have been dominated by developed countries. China is the country with the most research publications on carbon tax, with as many as 451 publications with a total citation of 5,179, followed by the USA with 332 publications with a total citation of 2,637, and the United Kingdom with 127 publications with a total citation of 1,123. Indonesia ranks 23rd in the world with 11 total publications, 5 total citations, and an average citation per article of 1.2.

Table 1. Distribution of publications and citations across countries

No	Region	Total Publication	Total Citation
1	China	451	5,179
2	United States	332	2,637
3	United Kingdom	127	1,123
4	Germany	120	646
5	Australia	84	833
6	France	84	970
7	Canada	66	590
8	Netherland	66	186
9	India	46	149
10	Switzerland	45	218
11	Italy	44	200
12	Spain	42	103
13	Japan	39	385
14	Sweden	34	124
15	Norway	32	133
16	Austria	26	165
17	Chile	16	173
18	Ireland	15	54
19	Brazil	14	123
20	Iran	13	23
21	South Africa	12	55
22	Turkey	12	40
23	Indonesia	11	5

There are still not many research publications on carbon tax in Asian countries. Table 2 shows that publications on carbon tax in Asia are dominated by China, India, and Japan, while Indonesia ranks 6th in Asia, and ranks 1st in Southeast Asia. Thus, carbon tax research opportunities in developing countries including Indonesia are still wide open because there have not yet many research publications in Scopus from the developing countries, especially Indonesia. The planned implementation of a carbon tax in Indonesia in 2025 will provide an excellent opportunity for future research publications on the carbon tax.

Table 2. Distribution of publications and citations in the Asian Region

No	Region	Total Publication	Total Citation
1	China	451	5,179
2	India	46	149
3	Japan	39	385
4	Iran	13	23
5	Turkey	12	40
6	Indonesia	11	5
7	South Korea	9	45
8	Pakistan	8	1
9	Malaysia	7	227
10	Singapore	6	41
11	Thailand	5	56
12	Saudi Arabia	4	17
13	Iraq	1	0
14	Lebanon	1	24
15	Philippines	1	0

### Journal Analysis

Table 3 presents ten leading journals that publish research on carbon tax. From 2013 to 2023, the journal *Energy Economics* ranked first with 131 articles, followed by the *Journal of Cleaner Production* with 59 articles, and *Environmental and Resource Economics* with 51 articles. The ten journals with the highest article publication rate are highly reputable journals that fall into the Q1 and Q2 categories and are mostly published by Elsevier. This suggests that there are opportunities for future carbon tax research publications in these prestigious journals.

Table 3. Leading journals on carbon tax literature

No	Journal	Total Publication	Quartile	Publisher
1	<i>Energy Economics</i>	131	Q1	Elsevier
2	<i>Journal of Cleaner Production</i>	59	Q1	Elsevier
3	<i>Environmental and Resource Economics</i>	51	Q1	Springer
4	<i>Journal of Environmental Economics and Management</i>	45	Q1	Elsevier
5	<i>Ecological Economics</i>	39	Q1	Elsevier
6	<i>Climate Change Economics</i>	18	Q2	World Scientific Publishing
7	<i>Environment, Development and Sustainability</i>	18	Q1	Springer
8	<i>Resources, Conservation, and Recycling</i>	17	Q1	Elsevier
9	<i>European Economic Review</i>	16	Q1	Elsevier
10	<i>Technological Forecasting and Social Change</i>	15	Q1	Elsevier

### Authorship Analysis

Table 4 presents the ten most productive authors in terms of publication of research on the carbon tax in the Scopus database. The most productive author in carbon tax research is Zhang X with a total of 13 articles, followed by Van der Ploeg F, Wang C, Zhang J, and Zhang Y, each of whom contributed a total of 10 articles. The top 10 authors are mostly from China, the country with the highest total in research publications on carbon tax. This provides an opportunity for authors from developing countries, especially Indonesia, to publish research on carbon tax.

### Co-Occurrence Network Analysis

Keyword co-occurrence network analysis is a method used to identify the keywords that appear most frequently in research publication articles. Table 5 shows the top ten keywords frequently used in carbon tax research. The keywords "pollution tax" and "carbon tax" are the most prominent keywords with 481 and 464 occurrences respectively, and with a total link strength of 3,049 and 2,081 respectively. Overall, the keywords show that academics have been interested in several points, namely: 1) taxation, such as pollution tax and carbon tax; 2) carbon emissions, such as carbon, carbon emissions, emission control, and carbon dioxide; 3) economics and environment, such as environmental policy, environmental costs, and economics; 4) climate change, such as climate

change mitigation and climate change adaptation. The results of the analysis of this study show that 67 keywords met the threshold using the minimum number of keyword occurrences. Furthermore, the author still filtered the right keywords. In the end, 62 keywords were identified. Table 5 presents the Top 10 keywords that are frequently used in the research on carbon tax. The keywords "pollution tax" and "carbon tax" are the most prominent keywords with 481 and 464 occurrences respectively, and with a total link strength of 3,049 and 2,081 respectively. Overall, the keywords show that academics are interested in several points, namely: 1) taxation, such as pollution tax and carbon tax; 2) Carbon emissions, such as carbon, carbon emissions, emission control, and carbon dioxide; 3) Economics and environment, such as environmental policy, environmental costs, and economics.

Table 4. Top 10 most productive authors

No	Authors	Total Publication	Total Citation
1	Zhang X	13	432
2	Van Der Ploeg F	10	196
3	Wang C	10	410
4	Zhang J	10	273
5	Zhang Y	10	323
6	Lin B	8	344
7	Edenhofer O	7	223
8	Rausch S	7	83
9	Zhao Y	7	236
10	Chen Z	6	165

Table 5 shows the average publication year, which is between 2018 and 2019. The keywords "pollution tax" and "carbon tax" became popular with an average publication year of 2019. The increasing trend of the research on carbon tax was made possible by the IPCC's special report on global warming of 1.50 C and the target of significant emission reduction by 2030 which attracted the attention of various parties.

Table 5. Top 10 most frequently used keywords

No	Label	Cluster	Link	Total link strength	Occurrence	Avg. Pub. year
1	Pollution tax	1	61	3.049	481	2019
2	Carbon tax	3	61	2.018	464	2019
3	Carbon	3	61	1.857	245	2019
4	Emission control	3	61	1.872	244	2019
5	Environmental economics	4	61	1.724	247	2018
6	Carbon emission	2	61	1.632	238	2019
7	Taxation	3	61	1.400	179	2019
8	Environmental policy	4	61	1.164	144	2018
9	Cost	1	61	1.135	134	2019
10	Carbon dioxide	2	61	975	129	2018

Figure 4 presents the results of the bibliometric analysis using VOS viewer in the form of a graphical visualization of the co-occurrence network. This bibliometric network consists of nodes and edges (Eck & Waltman, 2014). The circle of nodes shows the occurrence of keywords. The size of the nodes indicates the frequency of keyword usage in the previous studies. The edges connecting the lines between the nodes indicate the relationship and strength of the research (Donthu et al., 2021). Based on the analysis of keyword occurrence visualization, some keywords are still rarely used in carbon tax research, namely "profitability", "sales" and "economic growth", so some of these keywords can provide the direction of carbon tax research in the future.

A visualization based on the time horizon was also created and is demonstrated in Figure 5. Lighter colors indicate newer keywords in the literature. The new keywords used in the publications in around 2020 were "carbon price," "sustainable development," and "emission reduction." This provides an opportunity for future research to explore keywords that are not yet widely used in the past literature.

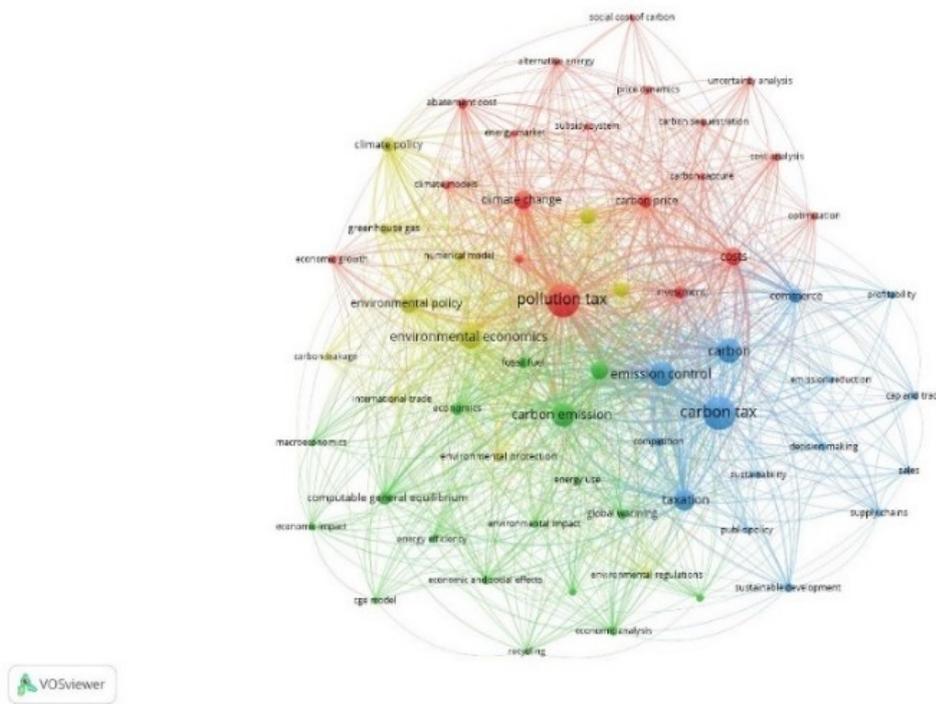


Figure 4. Keyword Occurrence Visualization

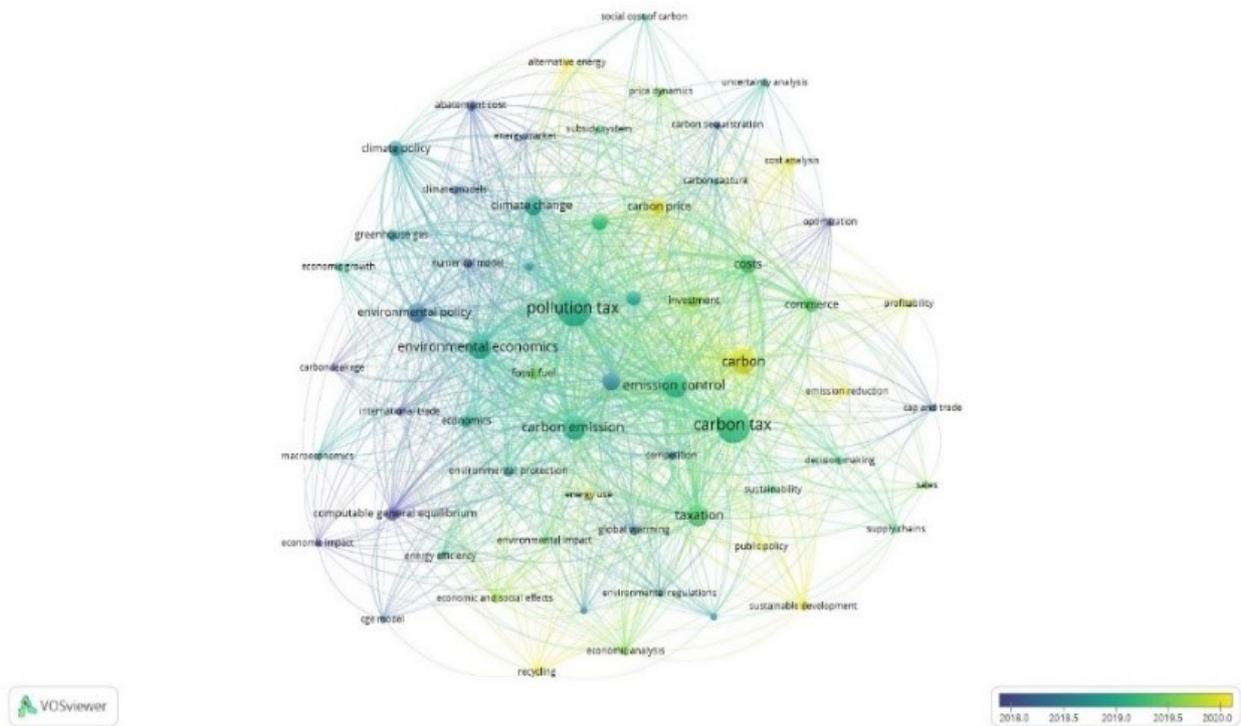


Figure 5. Visualization based on the time horizon

Co-Authorship Network Analysis

Table 6 shows the top ten prolific authors in carbon tax research. Zhang X, Zhang J, and Zhang Y occupy the top position with the highest number of Scopus publications 12, 10, and 9 respectively. Zhang X has an average publication year of 2019, while both Zhang J and Zhang Y have an average publication year of 2020. The highest total link strength is also owned by Zhang J and Zhang X, namely 11 and 7 respectively. These numbers indicate that they had strong collaboration with other authors. Collaborative research involving many authors will enrich the literature on carbon tax.

Table 6. Top 10 Most Productive Authors

No	Label	Cluster	Link	Total link strength	Document	Avg. Pub. year
1	Zhang X	3	7	7	12	2019
2	Zhang J	6	5	11	10	2020
3	Zhang Y	5	3	6	9	2020
4	Lin B	4	1	1	8	2020
5	Zhao Y	6	4	7	7	2020
6	Wang Y	1	5	5	6	2021
7	Chen W	5	2	3	6	2021
8	Zhou Y	3	2	2	6	2020
9	Chen Z	1	2	2	6	2019
10	Xu J	1	2	2	5	2021

Figure 6 shows the authorship network along with seven different clusters marked in red, green, blue, yellow, purple, light blue, and orange. These clusters show the grouping of authors based on certain areas or focal points related to carbon tax research.

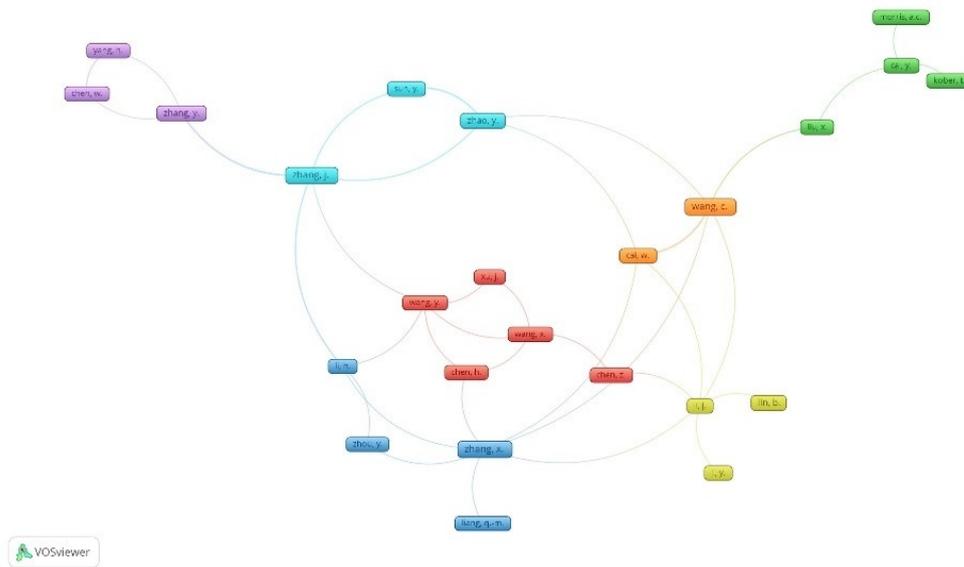


Figure 6. Co-Authorship Network

Figure 7 shows the time horizon of research publications. The nodes with lighter colors indicate the publication year of more recent research in the carbon tax literature. As is seen in Table 7, Chen H, Xu, Wang, and Chen W have an average publication year of 2021 and 2022.

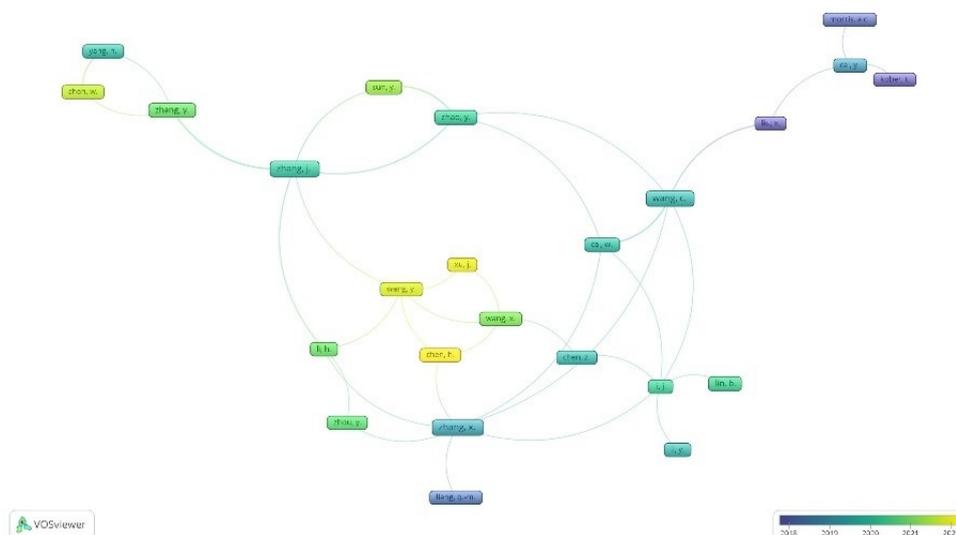


Figure 7. Time Horizon of Research Publications

## Conclusion

Carbon tax is one of the efforts to mitigate climate change, so it is of concern to researchers and academics to study further. This study uses a literature review using bibliometric analysis from 2013 to 2023 by employing the PRISMA Protocol, VOS Viewer, and R Studio. The results of this study show that the number of research publications on carbon tax is increasing. 2016 witnessed a significant increase as a result of the Paris Agreement, and the most significant increase took place in 2022 along with the Sustainable Development Goals (SDGs) reporting. The increase in the research publications on carbon tax in developed countries is recorded in China with a total of 451 publications and a total citation of 5,179, and the most productive author in the field of carbon tax research is Zhang X with a total of 13 articles. Zhang X has an average publication year of 2019 with a total link strength of co-authorship of 7. Researchers from developing countries including Indonesia still have a great opportunity in terms of research publications on the carbon tax.

The most productive journals publishing research on carbon tax are those from Elsevier, namely the Journal of Energy Economics and the Journal of Cleaner Production. Furthermore, the most cited research by researchers is an article written by Aghion et al (2016) and published in the Journal of Political Economy (Q1) with a total citation of 451.

Based on the trend of research publications over the past decade, the most used keywords are related to 1) Taxation, such as pollution tax and carbon tax; 2) Carbon emissions, such as carbon, carbon emissions, emission control, and carbon dioxide; 3) Economics and environment, such as environmental policy, environmental costs, and economics, with an average year of publication between 2018-2019. Matters related to the impact of carbon tax implementation such as profitability, company performance, company costs, and company innovation have not been widely discussed, thus providing opportunities for further research.

This research is expected to contribute in the form of a comprehensive summary of the literature on carbon tax using bibliometric analysis. The results of this analysis can also provide implications for regulators and companies to improve the regulations and technical implementation of carbon tax in Indonesia to mitigate climate change. The implementation of carbon tax in developing countries, especially Indonesia, is expected to provide a strong signal that will encourage the development of carbon markets, technological innovation, and investments that are more efficient, low-carbon, and environmentally friendly. Meanwhile, in the context of development, government revenue from carbon tax can be used to increase development funds, invest in environmentally friendly technologies, or provide support to low-income communities in the form of social programs.

This study has several limitations, including 1) bibliometric analysis in this study only focused on the articles published in the Scopus database due to its quality and support from previous literature reviews. Future research can expand the scope of the database by involving WOS; 2) bibliometric analysis in this study focused only on the articles published in English journals to avoid bias and errors in the bibliometric analysis process. Future research can conduct a review of English and non-English literature; 3) this research focused on analyzing literature in the form of research articles, excluding books, book chapters, and conference proceedings. Future research can combine several types of documents, namely articles, books, book chapters, and conference proceedings; 4) This study only analyzed bibliometric datasets (keywords, country of affiliation, title, author, and citation). Future research can conduct a more systematic literature review.

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