RINGKASAN

Penelitian ini bertujuan untuk mengidentifikasi tren publikasi pajak karbon dan mengetahui arah penelitian pajak karbon di masa mendatang terhadap literatur pajak karbon tahun terbit 2010-2024 menggunakan metode bibliometrik. Penelitian ini menggunakan dua teori, yaitu teori pemangku kepentingan dan teori kebijakan publik. Jenis data yang digunakan dalam penelitian ini adalah data sekunder, berupa artikel penelitian pajak karbon yang bersumber dari basis data Scopus. Pemilihan sampel dalam penelitian ini menggunakan metode purposive sampling dan terdapat 2.406 artikel yang memenuhi kriteria pemilihan sampel. Teknik analisis data yang digunakan adalah analisis bibliometrik, yang melibatkan elemen *co-occurrence* dan *co-authorship*.

Hasil penelitian ini menunjukkan bahwa secara keseluruhan, tren publikasi penelitian pajak karbon mengalami peningkatan, walaupun pada beberapa tahun mengalami sedikit penurunan. Selain itu, hasil analisis co-occurrence menunjukkan bahwa kata kunci "*carbon tax*" dan "*climate policy*" memiliki frekuensi kemunculan tertinggi dan Ottmar Edenhofer menjadi penulis dengan tingkat kolaborasi dan produktivitas tertinggi dalam penelitian pajak karbon. Implikasi dari kesimpulan penelitian ini adalah di masa mendatang, pengembangan kajian pajak karbon tidak hanya fokus pada aspek teknis kebijakannya, tetapi juga pada pendekatan interdisipliner dan bersifat responsif terhadap konteks sosial. Selain itu, penelitian ini menunjukkan bahwa arah riset pajak karbon di masa mendatang saling keterkaitan dengan instrumen fiskal dan dinamika kebijakan iklim, energi terbarukan, serta keberlanjutan jangka panjang.

Kata Kunci: *Taxation*; *Carbon Tax*; Analisis Bibliometrik

SUMMARY

This study aims to identify trends in carbon tax publications and determine the direction of future carbon tax research on carbon tax literature published in 2010-2024 using bibliometric methods. This research uses two theories, namely stakeholder theory and public policy theory. The type of data used in this research is secondary data, in the form of carbon tax research articles sourced from the Scopus database. The sample selection in this study used purposive sampling method and there were 2,406 articles that met the sample selection criteria. The data analysis technique used is bibliometric analysis, which involves co-occurrence and co-authorship elements.

The results of this study show that overall, the trend of carbon tax research publications has increased, although in some years it has decreased slightly. In addition, the co-occurrence analysis shows that the keywords "carbon tax" and "climate policy" have the highest frequency of occurrence and Ottmar Edenhofer is the author with the highest level of collaboration and productivity in carbon tax research. The implication of this research conclusion is that in the future, the development of carbon tax studies should not only focus on the technical aspects of the policy, but also on an interdisciplinary approach and be responsive to the social context. In addition, this study shows that the direction of carbon tax research in the future, the development of carbon tax studies should not only focus on the technical aspects of the policy, but also on an interdisciplinary approach and be responsive to the social context. In addition, this study shows that the future direction of carbon tax research is interconnected with fiscal instruments and the dynamics of climate policy, renewable energy, and long-term sustainability.

Keywords: *Taxation*; *Carbon Tax*; *Bibliometrics Analysis*