



## Bibliometric Analysis of Sustainability Accounting and Reporting

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### Abstract

The execution of accounting activities in accordance with the understanding of social responsibility is directly related to the management of businesses based on the principles of sustainability, transparency and, accountability. In this context, notions of sustainable accounting and reporting emerge, which pertain to the public disclosure of accounting operations in transparency and accountability. This research investigated scientific studies on sustainability accounting and reporting by using bibliometric indices. In this regard, the scanned Scopus database articles were categorized with regarding to the topic headings and their contents defined in accordance with the relevant literature. The literature search yielded a total of 817 papers. After filtering, 378 articles were deemed suitable for the analysis. According to the analysis results, the most productive year for the publication of research papers on sustainable accounting was the year 2020, with 47 publications. Based upon the research findings, it can be asserted that the United Kingdom has the most publications, and the most effective journal is the "Accounting, Auditing and Accountability Journal". Finally, keyword analysis shows that "sustainable development", "environmental management" and "environmental impact" are the most frequent keywords.

**Keywords:** Bibliometric Analysis, Sustainability Accounting, Sustainability Reporting.

**JEL Codes:** M41, M49.

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## 1. INTRODUCTION

Sustainability is described as limiting or eliminating the risks deriving from economic, social, and environmental variables via the use of the appropriate methods (Yücel, 2016: 160). Corporate sustainability refers to the use of the notion of sustainability in the context of business. Three sub-dimensions comprise the idea of business sustainability: social, environmental, and economic (Karcioğlu and Öztürk, 2021: 3). Corporate sustainability is the utilization of corporate strategies and operations to conserve, maintain, and develop human and natural resources that may be required in the future, while simultaneously serving the present demands of companies and partners (Çıtak and Ersoy, 2016: 44). If the notion of sustainability is regarded at a macro level, it is described as continually satisfying human needs, while this concept is defined as satisfying the demands of direct and indirect stakeholders without disregarding the needs of future stakeholders in terms of enterprises (Tuna and Besler, 2015: 174).

In light of the growing relevance of corporate sustainability, organizations should implement an accounting system that facilitates the selection of sustainability initiatives and assists the managers who will make choices on these problems (Hernádi, 2012: 25). Environmental accounting and its broader and more advanced version, sustainability accounting, have been prominent topics in the accounting literature, beginning with Gray's work in the 1990s and continuing through the publication of sustainability accounting guidelines at the World Sustainability Summit (Lamberton, 2005: 7). The primary objective of sustainability accounting is to examine economic, social, and environmental elements concurrently to measure performance. To achieve this objective, the principles to be implemented are developed by analyzing the interrelationships of these three dimensions when seen as a whole. In sustainability accounting, gathered data on economic, social, and environmental factors are assessed using specific performance measurement tools. Then, when the economic, social, and environmental factors are all reported together, the company can clearly explain how it works to people who want to know (Demircioğlu and Ever, 2019: 65).

Environmental accounting, also known as "Green Accounting", stands for the measurement, definition, and reporting of environmental costs, resources, risks, and expenditures to allocate environmental costs, resources, risks, and expenditures to various sector groups, private companies, or special departments, processes, or projects within the organization (Gale and Stokoe, 2001). There are several distinctions between environmental accounting and sustainability accounting. Environmental accounting focuses on economic and environmental aspects, while sustainability accounting takes a comprehensive approach to economic, social, and environmental factors. Sustainability accounting delivers sustainable performance; however, environmental accounting shows environmental performance and expenses. Environmental accounting, environmental reporting; accounting for sustainability generates a sustainability report. Also, environmental accounting is based on rules, while sustainability accounting is based on what people choose to do (Öktem, 2018).

Environmental accounting is crucial in eradicating environmental issues. Environmental accounting has key duties in this respect, including guaranteeing the continuation of the firms that are the engine of the economy; enhancing their competitiveness; reducing environmental harm; and removing environmental components in compliance with environmental regulations. In line with the idea of social responsibility, companies need to know how much they can give voluntarily for environmental and social goals based on a cost-benefit analysis of how they operate in the market (Lynes and Andrachuk, 2008).

Using financial statements, businesses may conduct environmental-related actions and disclose relevant data (reports). Environmental reporting is recognized as an excellent communication tool that enables the development of stronger relationships with shareholders and ensures a greater emphasis on corporate transparency among all sectors of society (Lungu et al., 2011). Referring to an alternative definition, environmental reporting is the process of sharing with the public information about a company's environmental performance, including its environmental impacts,

its performance in managing these impacts, and its contribution to ecologically sustainable development (Uluslan, 2009: 184). Separate reports must be compiled for each financial and non-financial environmental information due to the impossibility of handling both at the same time (Kaya, 2006).

In view of the preceding discussion, the purpose of this study is to give scholars with a quantitative and graphical picture of the whole Scopus database of publications in the field of sustainable accounting. Our primary research tool is the publicly accessible Viewing of Similarities (VOS) viewer, which is used to visualize and analyze trends and patterns in the scientific literature. Our study has several specific objectives that enable us to achieve the overarching objective, namely: (1) introducing the readers to the most influential peer-reviewed publications on sustainability accounting; (2) identifying the intellectual structure of research in this field; and (3) identifying the most influential research topics in the field. Researchers in the field who want to acquire a complete evaluation of the most relevant research in the subject, as well as current trends and potential routes for future study, are the primary audience for the research results.

Karcıoğlu and Tosunoğlu (2022) examined scientific studies on green accounting in terms of bibliometric indicators. In this context, the publications scanned in the Web of Science (WOS) database were classified according to their subject headings and contents. Gök and Çarıkçı, (2022) used the TR Index and Web of Science databases to find national and international studies on environmental accounting from 1991 to 2022. Yöndemli (2022), on the other hand, examined 146 academic studies on environmental accounting in Turkey without limiting the starting year. In their study, Altınbay and Durak (2022) used bibliometric analysis techniques on environmental accounting, green accounting, and carbon accounting concepts in the Higher Education Council Academic Search database and Google Academic search engine in order to show the development of these topics. Yalçın and Sarıgül (2021) investigated research on green marketing and green accounting. Studies on green marketing and green accounting were examined using bibliometric analysis. Relevant studies between the years 1975 and 2020 were scanned in the Web of Science database and examined by the bibliometric analysis method.

Although there has been an increase in studies on sustainability accounting in recent years, this study examines reporting along with sustainability accounting with bibliometric analysis without time constraints. In addition, databases such as WOS, Google Scholar, and Yöktez were used more heavily in the studies. However, in this study, the Scopus database, which is the largest abstract and citation database of peer-reviewed literature-scientific journals, books, and conference proceedings, was used. In conclusion, there is a significant amount of literature on sustainability accounting and reporting, which has evolved over time to cover different aspects of sustainability reporting such as environmental and social disclosure, triple bottom line reporting, integrated reporting and its impact on corporate performance.

The rest of the paper is structured as follows. Section 2 describes the methodology of the study and defines the workflow used. Section 3 presents the results and provides data interpretations, and comments on the main findings. Finally, section 4 concludes with a summary of the current state of the art and suggestions for future research.

## 2. METHODOLOGY

This study made use of bibliometric analysis as its method of execution. The primary purpose of this technique is to identify, organize, and analyze the key components of a certain topic area (Lievrouw, 1989). To determine the established research topics in the subject of sustainable accounting, this study uses the clustering technique as described in the bibliometric literature (Van Eck and Waltman, 2017). Since qualitative data is statistically examined, this methodology has the benefit of reducing subjectivity. The interpretation of quantitative data, however, remains subjective. In addition, it demonstrates the organization of the study field and its evolution. A co-occurrence analysis is also conducted in the study, which is a content analysis that establishes connections between significant words. Based on the linkages, a conceptual structure of the theme

may be constructed; in other words, the greater the relationship between ideas, the more often the terms occur together. (He, 1991).

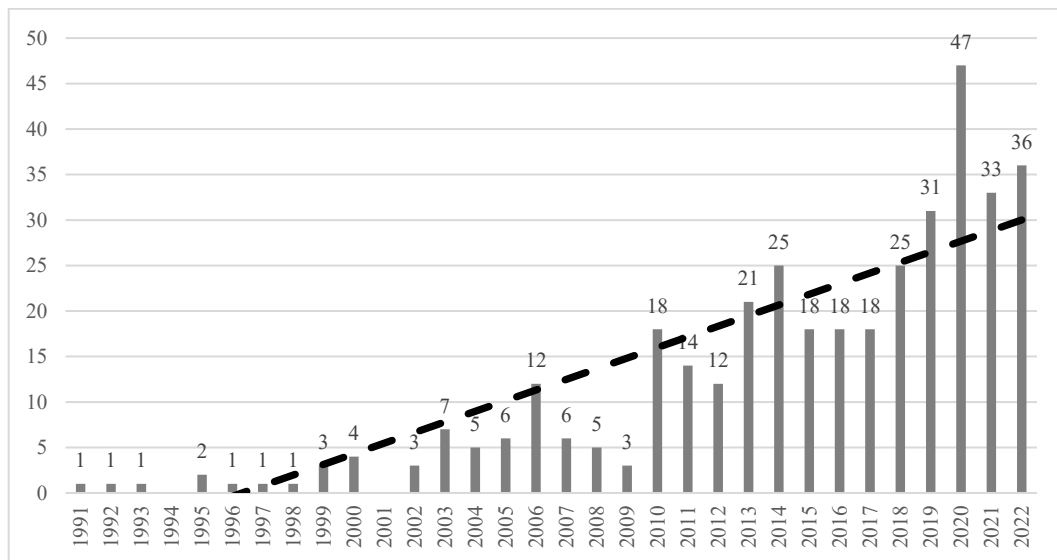
Bibliographic coupling is used as a mechanism for cross-referencing two papers that share at least one reference. This approach searches for bibliographical overlaps, and as it looks for citing publications, it is a retrospective (static) measure of similarity that is not time-dependent. In addition, the approach is used to identify current contributions and research trends (Vogel and Guntel, 2013). And despite the fact that bibliometric approaches are typically informative, they are insufficient since they do not give information on the substance of the examined articles. In our study, bibliographic coupling is mostly employed to map and evaluate research on the topic of sustainable accounting and reporting. In bibliometric research, the Viewing of Similarities (VOS) viewer that facilitates the development and visualization of bibliometric maps is used for analysis and visualization.

In this study, bibliometric data is extracted from Scopus using the search term "((sustainability Pre/1 accounting) OR (Environmental Pre/1 accounting) OR (Green Pre/1 accounting)) AND (disclosure OR report\*)". The first search was conducted without restriction, i.e., all phrases from the whole text were examined, not just the titles, abstracts, and keywords. The original search generated 817 results.

The Scopus database sample was restricted to "Business, Management, and Accounting" articles. Only published, peer-reviewed journal articles were included in the research; therefore, books, conference papers, working papers, and other unpublished material were excluded. In addition, no time restriction was imposed, and only English-language items were included. The screening using these parameters yielded 378 articles.

### 3. ANALYSIS AND DISCUSSION OF RESULTS

The chronological history of the number of papers published on the topic of sustainable accounting is given in Figure 1, which demonstrates the increasing interest of scholars. The most productive year for the publishing of research papers on sustainable accounting was the year 2020, with 47 publications. 36 articles have been published so far in 2022, which indicates that the topic continues to be a focus for the scientific community.



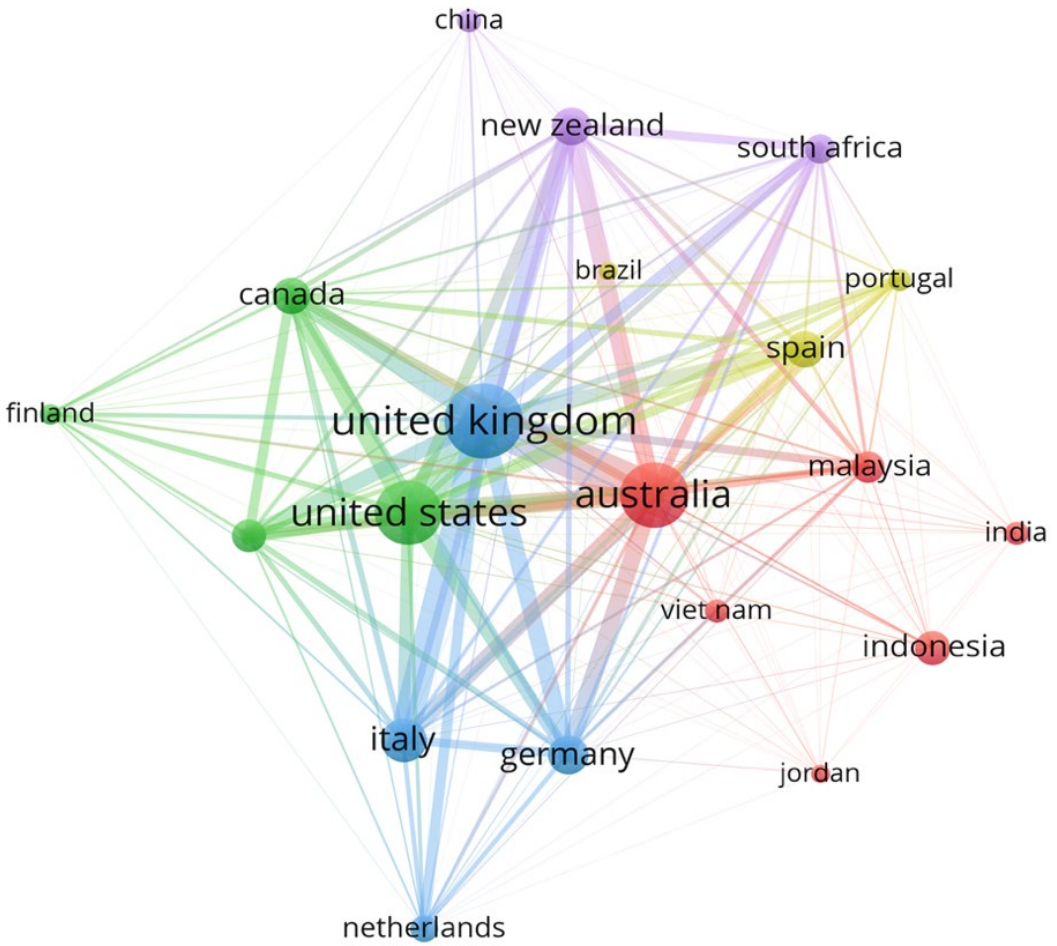
**Figure 1. Number of publications through the years**

Figure 2 depicts the bibliographic coupling using nations as the unit of study. Besides, the research imposed some constraints on the analysis. A minimum of five country-specific papers have been established as a limiting element. The study identifies twenty nations and categorizes them into five groupings. Table 1 displays the top ten nations contributing 67% of all papers. The United Kingdom has the most published articles as of 2022, followed by Australia, the United States, Germany, and Italy as shown in Figure 3. Other countries can be listed as Malaysia, South Africa, Netherlands, China, India, Vietnam, Portugal, Finland, Brazil and Jordan.

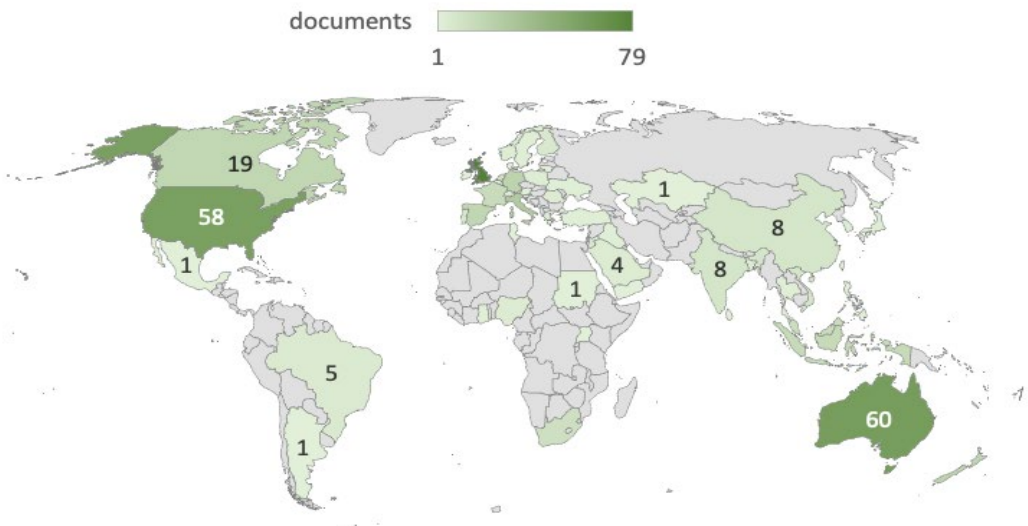
**Table 1. Countries with the most publications**

Country	Number of Publications	Percentage	Citations
United Kingdom	79	23.65	4713
Australia	60	17.96	2345
United States	58	17.37	3052
Italy	27	8.08	1345
Germany	21	6.29	1312
New Zealand	20	5.99	1210
Canada	19	5.69	1401
Spain	19	5.69	1206
Indonesia	16	4.79	51
France	15	4.49	746

The statistics demonstrate that developed countries generate more publications and citations. Developed nations have significantly more resources and funds to support research and reporting on sustainability. In addition, government regulations play a crucial role in promoting sustainability reporting; certain countries, particularly developed nations, may have stricter restrictions and reporting requirements. Additionally, prestigious universities and research institutions in these regions may publish research with a greater effect that is cited more often. One of the reasons that the top three countries with most publications are English-speaking countries may be because of the fact that English is the most used language in academic research, therefore English papers are more likely to be read and referenced by foreign scholars.



**Figure 2. Bibliographic coupling where countries are used as a unit of analysis**



**Figure 3. Number of national citations displayed on the world map**

Table 2 lists the top 10 journals with the most publications in the sustainability accounting literature. 378 articles of this bibliometric study were published in 115 different journals. Of all the sources analyzed in this study, Accounting, Auditing, and Accountability Journal is the most referenced journal and it also publishes the highest number of articles. While the Journal of Cleaner Production has almost the same number of publications, Accounting, Auditing, and Accountability Journal has 1.5 times more citations. However, on average, within the Scopus database, each paper published in Business Strategy and the Environment is referenced around 79 times on average. In Critical Perspectives on Accounting along with Accounting Forum, each article has nearly 78 citations.

**Table 2. Number of papers per journals**

Journal title	Publisher	Publications	Citations
Accounting, Auditing and Accountability Journal	Emerald	36	2192
Journal of Cleaner Production	Elsevier	35	1461
Sustainability Accounting, Management and Policy Journal	Emerald	22	390
Social and Environmental Accountability Journal	Routledge	21	208
Critical Perspectives on Accounting	Elsevier	19	1485
Accounting Forum	Taylor and Francis	15	1171
Business Strategy and The Environment	John Wiley and Sons	13	1032
Journal of Business Ethics	Springer Nature B.V.	11	625
Meditari Accountancy Research	Emerald	10	108
Social Responsibility Journal	Emerald	7	149

According to the bibliometric data, 732 scholars have contributed to 378 articles. Table 3 displays the ten most productive writers, the organizations, the published and cited papers of these authors. In two datasets, just three of the top ten authors overlap (B. Fernandez-Feijoo from Universidade de Vigo, A. Uyar from La Rochelle Business School, and O. Boiral from Université Laval).

Rob Gray published one of the early studies on the subject, assessed the degree to which firms reported on environmental concerns in their annual reports. This research has been extensively referenced in subsequent studies on sustainable accounting and reporting. Which explains why the author has most citation per publication. Charles H. Cho collaborated with Dennis M. Patten to make a significant contribution to the field by writing well-written and clear articles on the topic, resulting in their papers being read and influential within the academic community.

Table 4 shows the publication frequency and the number of authors that publish at that frequency. The results reveal that three authors have nine publications whereas 635 authors have 1 publication showing that this field is not dominated by a few authors.

**Table 3. Top ten most productive writers and their affiliations**

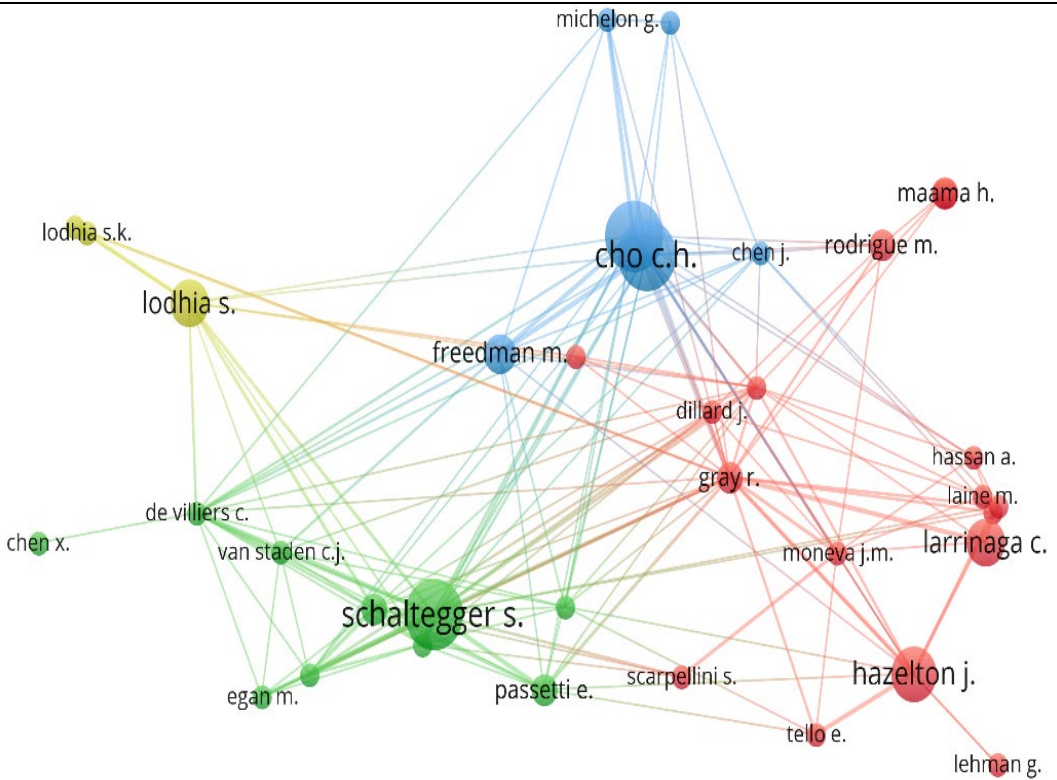
<b>Author Name</b>	<b>Publication</b>	<b>Citations</b>	<b>Institutional affiliation</b>
Charles H. Cho	9	1377	York University, Canada
Dennis M. Patten	9	1542	Illinois State University, United States
Stefan Schaltegger	9	1002	Leuphana Universität Lüneburg, Germany
James Hazelton	7	90	Macquarie University, Australia
Carlos Larrinaga	6	105	Universidad de Burgos, Spain
Sumit Lodhia	6	314	University of South Australia Business School, Australia
Martin Freedman	5	488	Towson University, United States
Roger L. Burritt	4	497	Australian National University, Australia
Rob Gray	4	1162	University of St. Andrews, United Kingdom
Ian Thomson	4	200	University of Birmingham, United Kingdom

**Table 4. Publication frequency and the number of authors that publish at that frequency**

<b>Number of authors</b>	<b>Publication frequency</b>
635	1
59	2
24	3
7	4
1	5
2	6
1	7
3	9
Total: 732	

From a study of keywords, it is feasible to determine that some subjects tend to appear associated with one another, producing clusters, or tightly packed sets of phrases in the publication theme. Using VOS clustering analysis, a network structure was formed. We can notice the correlations between various ideas in the research that have been studied. However, unrelated keywords may sometimes appear.

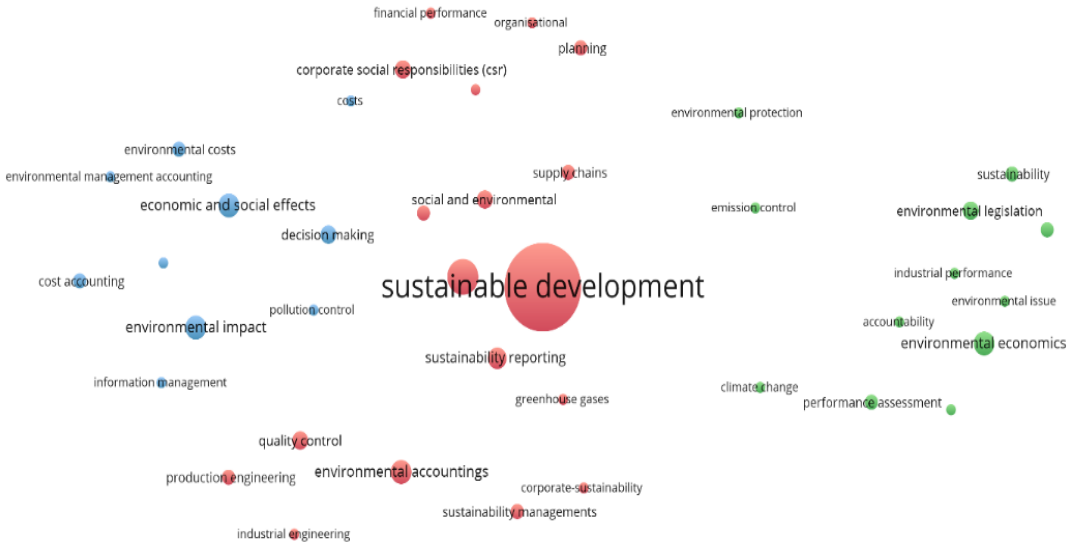




**Figure 4. Citation analysis of authors**

Based on 384 articles, the minimum number of keyword occurrences was set at 3 in order to filter down the results. 42 of 368 keywords made the cutoff. For improved interpretation of the co-occurrence analysis, the resolution parameter was set to 0.55 so as to reduce the number of clusters from 5 to 3.

The biggest cluster (red) focuses on sustainable development research theory, environmental reporting, and social obligations. This article addresses the concerns of financial and non-financial reporting; the relationship between voluntary reporting and the manipulation of results; and the investigation of the drivers of voluntary reporting. This cluster also includes concerns about the dissemination of information on social responsibility and the significance of communication in social and environmental reporting.



**Figure 5. Network visualization of the co-occurrence analysis of keywords**

In the second (green) cluster, the themes associated with environmental economics mainly study the impact of environmental policies and the solutions to problems resulting from them. The studies on this topic are usually worldwide or at the national level. Environmental legislation, environmental protection, emission control, climate change, accountability, and environmental policies are some of the main keywords of the cluster.

Finally, the third cluster explores environmental management accounting with a focus on making internal business strategy decisions. Some of the main keywords of this cluster are economic and social effects, environmental impact, cleaner production, and decision-making.

**Table 5. Top ten most cited publications**

Authors	Publications Title	Source	Cit.
(Cho and Patten, 2007)	The role of environmental disclosures as tools of legitimacy: A research note	Accounting, organizations and society	944
(Gray, 2010)	Is accounting for sustainability actually accounting for sustainability...and how would we know? An exploration of narratives of organisations and the planet	Accounting, organizations and society	620
(Kolk and Perego, 2010)	Determinants of the adoption of sustainability assurance statements: An international investigation	Business Strategy and the Environment	385
(Gray, 2006)	Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?	Accounting, Auditing and Accountability Journal	370
(Burritt and Schaltegger, 2010)	Sustainability accounting and reporting: Fad or trend?	Accounting, Auditing & Accountability Journal	359
(De Villiers and Van Staden, 2006)	Can less environmental disclosure have a legitimising effect? Evidence from Africa	Accounting, Organizations and Society	340
(Moneva, Archel and Correa, 2006)	GRI and the camouflaging of corporate unsustainability	Accounting Forum	332
(Flower, 2015)	The international integrated reporting council: A story of failure	Critical Perspectives on Accounting	329
(Perrini and Tencati, 2015)	Sustainability and stakeholder management: The need for new corporate performance evaluation and reporting systems	Business Strategy and the Environment	328
(O'Dwyer, Owen. and Unerman, 2011)	Seeking legitimacy for new assurance forms: The case of assurance on sustainability reporting	Accounting, Organizations and Society	327

In Table 5; the author information, article name, source and number of citations of the first 10 publications that received the most references are given. The results reveal that (Cho and Patten, 2007) was the most cited work.

#### 4. CONCLUSION

Social responsibility is one of the basic concepts of accounting. In accordance with the principle of social responsibility, activities related to accounting are not carried out on behalf of a particular person or group but for the benefit of all segments of society. The execution of accounting activities in accordance with the principle of social responsibility is closely related to the management of enterprises in line with the concepts of sustainability, transparency, and accountability. In this context, the concept of sustainable accounting and reporting, which is related

to the disclosure of accounting activities to the public in a transparent and accountable manner, emerges. Sustainability or annual reports can be used to show how business activities affect the environment and how the public can learn more about these effects.

Sustainability is one of the significant concepts that should be considered for companies that include environmental, social, and economic dimensions. There are two factors leading businesses to prepare these reports in the development of sustainability. Firstly, stakeholders can access comprehensive and transparent information about the status of the business. The second is that it is of great importance for business due to its environmental and social contributions. Today, the understanding of achieving economic growth only by increasing production is lost. Society and companies have become more sensitive to their environment. Ensuring the participation of all businesses in the issue of sustainability reporting is important for the continuity of the reports. All parts of society need to understand the benefits of sustainability for it to be used in environmental and social ways.

In this context, this study aims to examine the studies on sustainability accounting and reporting using the bibliometric method. For this purpose, the present research covers all available studies in the Scopus database, which is a total of 817 studies between 1991 and 2022. This study sample was restricted to "Business, Management, and Accounting" articles and only published peer-reviewed journal articles. In addition, no time restriction was imposed, and only English-language items were included. The screening using these parameters yielded 378 articles. Our primary research tool is the publicly accessible Viewing of Similarities (VOS) viewer, which is used to visualize and analyze trends and patterns of journals, authors, countries, keywords, and citations in the studies on sustainability accounting and reporting. In the present study, the literature on sustainability accounting and reporting was searched from the Scopus database and only articles were included in the analysis. In this context, the evaluation of different documents related to the subject published in other databases is also suggested for future studies. The key results of the study are as follows;

- The most productive year for the publishing of research papers on sustainable accounting was the year 2020, with 47 publications. In 2022, 36 articles have been published so far.
- The United Kingdom has the most published articles as of 2022, followed by Australia, the United States, Germany, and Italy respectively.
- Of all the sources analyzed in this study, Accounting, Auditing, and Accountability Journal is the most referenced journal and it also publishes the highest number of articles.
- The results demonstrate that three authors have nine publications whereas 635 authors have 1 publication, showing that this field is not dominated by a few authors.

In this study, the literature on sustainability accounting and reporting was searched from the Scopus database and only articles were included in the analysis. In this context, the evaluation of different documents related to the subject published in other databases is also suggested for future studies. Other suggestions for future research include longitudinal analysis, which is a great way to see how the field has evolved and identify any trends or patterns. Text mining, altmetrics, and natural language processing can also be applied for further analysis.

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**Hakem Değerlendirmesi:** Dış Bağımsız

**Çıkar Çatışması:** Yazarlar çıkar çatışması bildirmemiştir.

**Finansal Destek:** Yazarlar bu çalışma için finansal destek almadığını belirtmiştir.

**Etik Onay:** Bu makale, insan veya hayvanlar ile ilgili etik onay gerektiren herhangi bir araştırma içermemektedir.

**Yazar(lar) Katkısı:** Meltem ALTIN (% 50), Recep YILMAZ (% 50)

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