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MAPPING THE INTELLECTUAL STRUCTURE AND EMERGING TRENDS IN SUSTAINABILITY REPORTING: A BIBLIOMETRIC ANALYSIS

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Abstract

This study conducts a bibliometric analysis of sustainability reporting, investigating its intellectual structure, key trends, and emerging research themes. It aims to provide a comprehensive overview of the field's evolution, identify influential authors, journals, and countries, and highlight significant research directions. The study employs bibliometric techniques using Scopus data and VOSviewer software to analyse citation patterns, publication trends, and keyword co-occurrence. The analysis maps the development of sustainability reporting research and identifies key thematic areas. The findings reveal a substantial rise in research publications since 2019, with Journal of Cleaner Production and Business Strategy and the Environment being the primary publication outlets. Influential scholars such as Olivier Boiral and Charl de Villiers have significantly shaped the field. Emerging themes include the role of the Global Reporting Initiative (GRI), corporate governance, and sustainability disclosure frameworks. Additionally, there is increasing emphasis on regional studies, particularly in developing nations, and the integration of legitimacy, agency, and institutional theories into sustainability reporting research. The study highlights evolving trends in sustainability reporting, offering insights for policymakers, practitioners, and researchers. Future research directions include the circular economy, AI-driven reporting, carbon neutrality, and IFRS Sustainability Disclosure Standards. This research provides a structured synthesis of the sustainability reporting landscape, serving as a fundamental resource for scholars and practitioners. It contributes to shaping the trajectory of future research and fostering the continued development of sustainability reporting.

Keywords- Bibliometric Analysis, Corporate Transparency, Emerging Research Themes, Sustainability Reporting

1 Introduction

Sustainability reporting signifies a transformative change that surpasses conventional corporate disclosure methods, becoming an essential element of communication between

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firms and their stakeholders (Effah et al., 2023; Gold & Md. Taib, 2020; Senanayake et al., 2024). This evolution reflects the rising realisation that corporate responsibility extends beyond financial profit to incorporate societal and environmental repercussions, thereby demanding more corporate transparency and accountability (Amin-Chaudhry, 2016; Carroll & Brown, 2018). As the importance of sustainability reporting continues to grow, it has become an integral tool for firms to communicate their long-term commitment to sustainability, ethical practices, and stakeholder engagement (Carroll & Brown, 2018; Ceulemans et al., 2015; Husain et al., 2023). The shift towards sustainability reporting has been well-documented in academic and industry research, with studies highlighting its growing significance in the corporate landscape (Du Toit, 2024; Sharaf-Addin, 2024)

Despite the growing significance of sustainability reporting, there is a notable gap in the literature regarding bibliometric approaches within the field. While research on sustainability reporting has expanded significantly, it remains relatively underexplored through the lens of bibliometric analysis. A review of the literature reveals only a limited number of bibliometric or systematic review articles focusing specifically on sustainability reporting (Benameur et al., 2024; Bosi et al., 2022; Effah et al., 2023). The majority of research on sustainability reporting has focused on the processes involved in report preparation, the frameworks utilised for sustainability reporting, and the examination the determinants and consequences of this disclosure. Despite the substantial growth in sustainability reporting research, there remains a lack of comprehensive bibliometric reviews that evaluate the development of this field, its key themes, and its intellectual structure.

Although previous bibliometric studies have examined sustainability reporting research, they differ from the present study in several important respects. Earlier reviews primarily focused on ESG-related reporting, sustainability disclosure practices, or specific aspects of sustainable development and were often conducted using datasets covering earlier periods. This study extends prior work by analysing the most recent literature up to 2024 and providing a comprehensive examination of the field's intellectual structure through publication trends, influential journals, productive authors, country collaboration networks, and keyword co-occurrence analyses. Furthermore, the study identifies emerging themes such as IFRS Sustainability Disclosure Standards, AI-driven reporting, carbon neutrality,

and sustainability performance metrics. Consequently, this research offers a more updated and holistic understanding of the evolution and future direction of sustainability reporting scholarship.

This study aims to address this gap by conducting a bibliometric analysis of sustainability reporting research, with a focus on identifying trends and future research directions. This analysis synthesises data from recent sustainability reporting studies to provide a comprehensive overview of the field's evolution. It identifies the most influential authors and core journals, highlights the leading authors' countries, and uncovers emerging research themes. In doing so, this study will help shape future research on sustainability reporting by providing a clearer understanding of the field's intellectual trajectory. The research questions guiding this study include:

1. How has the body of research on sustainability reporting evolved over time?
2. What are the core journals contributing to sustainability reporting research?
3. Who are the most productive and influential authors in the field?
4. Which countries have the highest levels of collaboration among lead authors in sustainability reporting?
5. What are the key themes and topics of interest in sustainability reporting research?

Through a critical bibliometric approach, this study will not only offer valuable insights into the current state of sustainability reporting research but also contribute to the identification of promising future avenues for scholarly inquiry in this essential area of corporate governance and accountability.

2 Methodology

An increasing number of academic fields are utilising bibliometric analysis to identify research trends and delineate knowledge systems (Aivaz et al., 2024; Zakaria et al., 2021). Bibliometric analysis provides a systematic and quantitative method for examining textual data and bibliographic records, complementing traditional literature reviews with a structured, data-driven approach (Linnenluecke et al., 2020) . This analysis method improves comprehension of current literature by evaluating essential indicators, including publication trends, authorship distribution, keyword correlations, and citation influence

(Kleminski et al., 2022) . Through evaluating these factors, bibliometric analysis uncovers complex relationships and emerging patterns within a research domain, providing critical insights into its evolution and potential future trajectories (Mohamed et al., 2025).

Scopus, a leading multidisciplinary bibliographic database managed by Elsevier, was chosen as the primary data source for its extensive coverage, including over 90 million records spanning Life Sciences, Health Sciences, Physical Sciences, and Social Sciences. The search string included the keyword "sustainability reporting," applied across multiple search fields, such as title, abstract, author keywords, and additional keyword fields, to ensure a comprehensive retrieval of relevant literature. The analysis focused on peer-reviewed journal articles published between 2010 and 2024 within the subject areas of Business, Management and Accounting, Economics, Econometrics, and Finance.

To ensure the relevance and quality of the dataset, only peer-reviewed journal articles published in English between 2010 and 2024 were included in the analysis. Publications such as conference papers, editorials, notes, short communications, book chapters, and non-English documents were excluded. These criteria were applied to maintain consistency and focus on high-quality scholarly contributions within the sustainability reporting literature.

Following data extraction, the dataset was screened to improve consistency and reliability. Duplicate records were identified and removed where necessary. In addition, author names, keywords, and journal titles were reviewed and standardised to minimise inconsistencies arising from variations in spelling, abbreviations, and formatting. This process enhanced the accuracy and reliability of the bibliometric analysis.

The study utilized VOSviewer software for bibliometric mapping, focusing on publication trends, core journals, keyword co-occurrence, and author productivity in sustainability reporting research. For the keyword co-occurrence analysis, VOSviewer threshold settings were applied to include only keywords with sufficient frequency of occurrence in the dataset. This approach helped reduce noise in the network visualisation and enabled clearer identification of the dominant thematic clusters and relationships within the sustainability reporting literature. By analyzing publication patterns, key journals, and thematic structures, the study helps to identify the primary contributors and emerging research trends in the field.

Although Scopus provides extensive coverage of peer-reviewed literature and is widely recognised as a reliable source for bibliometric studies, the use of a single database may have excluded relevant studies indexed in Web of Science, Dimensions, Google Scholar, and other databases. Furthermore, the search strategy relied on the keyword "sustainability reporting," which may not have captured studies published under related terms such as non-financial reporting, and integrated reporting. These limitations should be considered when interpreting the findings, and future studies may adopt a multi-database approach and broader search strategies to improve comprehensiveness and reduce potential selection bias.

3 Results and Discussion

3.1 Historical Trend of Sustainability Reporting Research

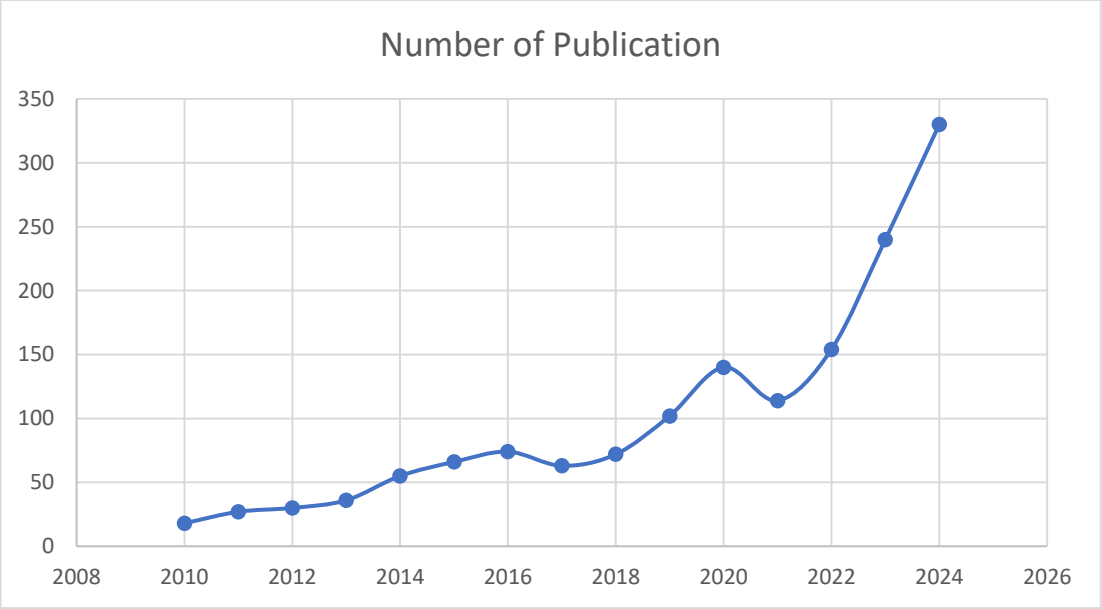


Figure 1 - Publication Trends in Sustainability Reporting (2010–2024)

The line graph illustrates the number of publications on sustainability reporting per year from 2010 to 2024, revealing a steady increase in research interest. The number of publications grew gradually, with minor fluctuations, indicating a consistent but moderate level of scholarly engagement from 2010 to 2018. However, from 2019 onwards, there has been a sharp surge in publications. The increase in publications after 2019 coincides with several important regulatory and institutional developments, including the expansion of Business Responsibility Reporting requirements to the top 1,000 publicly listed companies

in 2019 and the introduction of the Business Responsibility and Sustainability Reporting framework in 2021 (Mishra & Kumar, 2024). While bibliometric analysis does not allow the establishment of a direct causal relationship between these developments and publication growth, the temporal association suggests that increasing regulatory attention to sustainability disclosure may have contributed to heightened scholarly interest in sustainability reporting research (Hummel & Jobst, 2024; Mishra & Kumar, 2024).

The most significant rise is observed after 2021, suggesting that sustainability reporting has become a critical area of academic inquiry. This trend may be driven by increased research funding, institutional support, and the need for more transparent corporate sustainability disclosures (Ribeiro Prates & Camargos Avelino, 2024). In addition, the International Sustainability Standards Board (ISSB), established during the COP26 summit in November, announced its plan to develop global sustainability disclosure standards, leading to the initiation of IFRS S1 and IFRS S2 in 2022, which were finalized and released on June 26, 2023, after stakeholder consultation 2021 (Hummel & Jobst, 2024).

The continuous upward trend suggests that further study may investigate developing subjects such as digital sustainability reporting, sector-specific challenges, and the implications of global standards such as IFRS S1 and IFRS S2. Overall, the data highlights the growing recognition of sustainability reporting as an essential field of study, with research momentum likely to persist in the coming years.

3.2 The Core Journals

Table 1 presents the top 10 most-cited journals in sustainability reporting, ranked by their total citations, number of publications, and average citations per publication. The Journal of Cleaner Production leads with 95 publications and 8,908 citations, averaging 93.77 citations per article, highlighting its strong influence in sustainability research. Following closely, Business Strategy and the Environment and Corporate Social Responsibility and Environmental Management (both published by John Wiley and Sons) have also gained substantial recognition, with high citation counts and average citations per publication of 90.38 and 61.58, respectively.

Table 1- Top 10 Journals with the Most-Cited Publications in Sustainability Reporting

No	Source	Publisher	Publication	Citations	Average Citation per Publication
1	Journal of cleaner production	Elsevier	95	8908	93.77
2	Business strategy and the environment	John Wiley and Sons	54	4880	90.38
3	Corporate social responsibility and environmental management	John Wiley and Sons	74	4557	61.58
4	Accounting, auditing and accountability journal	Emerald publishing	53	4104	77.43
5	Journal of business ethics	Springer nature	30	3984	132.80
6	Sustainability accounting, management and policy journal	Emerald publishing	78	2996	38.41
7	Accounting, organizations and society	Elsevier	4	1905	476.25
8	Meditari accountancy research	Emerald publishing	50	1517	30.34
9	Social responsibility journal	Emerald publishing	30	1138	37.93
10	Organization science	INFORMS	2	944	472.00

In the accounting and governance domain, the Accounting, Auditing & Accountability Journal stands out with 4,104 citations across 53 publications, averaging 77.43 citations per paper. Notably, the Journal of Business Ethics (Springer Nature) has the highest average citations per publication (132.80), demonstrating its significant academic influence despite having only 30 published articles.

The Sustainability Accounting, Management and Policy Journal has a relatively high publication count (78) but a lower average citation per article (38.41), suggesting that while widely referenced, individual articles may have varied levels of impact. Meanwhile, Accounting, Organizations and Society stand out with an exceptionally high average citation per publication (476.25), though with only four articles, indicating that each publication is highly influential. Similarly, Organization Science has a strikingly high average of 472 citations per article despite only two publications, reinforcing its strong impact in organizational research.

Other journals such as Meditari Accountancy Research and Social Responsibility Journal (both published by Emerald Publishing) also contribute to the discourse on sustainability and accountability, though with lower citation averages. This ranking highlights the importance of selecting high-impact journals for research dissemination, particularly in the fields of sustainability reporting, corporate governance, and business ethics.

Beyond citation performance, the leading journals have played distinct intellectual roles in shaping sustainability reporting scholarship. The Journal of Cleaner Production has largely advanced research on sustainability performance measurement, environmental management, and corporate sustainability practices (Ceulemans et al., 2015). Business Strategy and the Environment has contributed significantly to understanding the strategic integration of sustainability within business decision-making and corporate governance (Benameur et al., 2024). Accounting, Auditing and Accountability Journal has provided important theoretical and critical perspectives on accountability, legitimacy, and stakeholder engagement, while the Journal of Business Ethics has expanded discussions surrounding ethical responsibility, corporate transparency, and sustainability governance (Carroll & Brown, 2018). Collectively, these journals have influenced both the theoretical development and methodological diversity of sustainability reporting research.

3.3 The Productive Authors

The field of sustainability reporting in research has witnessed remarkable growth, as demonstrated by the substantial number of scholars actively contributing to its advancement. A total of 3,241 researchers have collectively authored 1,522 peer-reviewed studies on sustainability reporting, underscoring the rising academic interest in this area. Table 2 identifies the ten most influential authors in sustainability reporting research, ranked by citation count. It also provides an overview of research productivity by presenting the number of sustainability reporting articles published, alongside citation count and Google Scholar H-index.

Charl de Villiers emerges as the most prolific scholar in sustainability reporting research, having authored 16 articles, accumulated the highest citation count of 1,555, and attained an H-index of 62, signifying substantial academic impact. This corresponds to an average of 97.19 citations per publication, reflecting significant recognition of contributions.

However, research productivity does not necessarily equate to greater scholarly influence. Olivier Boiral, despite publishing only 11 articles, holds the highest H-index of 71, with an average of 133.27 citations per publication, indicating extensive citations and academic recognition. This disparity raises questions regarding whether research impact is best measured by the volume of publications or the depth of citation influence.

Table 2-Top 10 Productive Authors in Sustainability Reporting Research

No	Author	No. of Sustainability Reporting Articles	Citations	H Index-Google
1	De Villiers, Charl	16	1555	62
2	Unerman, Jeffrey	7	1536	43
3	Boiral, Olivier	11	1466	71
4	Lozano, Rodrigo	5	1087	56
5	Cho, Charles H.	8	1080	42
6	Higgins, Colin	9	954	21
7	Laine, Matias	5	860	21
8	Manetti, Giacomo	8	851	24
9	Amran, Azlan	11	836	57
10	Buallay, Amina	14	774	28

Similarly, Amran Azlan, with an H-index of 57, have made noteworthy contributions to sustainability reporting research, though specific citation counts are not emphasized. Jeffrey Unerman presents an intriguing case, with only seven sustainability reporting articles and 1,536 citations, resulting in an average of 219.43 citations per publication. This suggests a high impact per publication, demonstrating that scholarly influence can be achieved through fewer, yet widely cited works.

Conversely, Buallay Amina, with 14 articles and 774 citations, holds a comparatively lower H-index of 28, with an average of 55.29 citations per publication, implying that while highly productive, citation impact remains relatively lower. These variations in research productivity and citation influence highlight the complexities of assessing academic impact. Significant recognition is sometimes achieved through a limited number of high-impact publications, whereas extensive contributions may accumulate citations at a slower rate.

The influence of the most productive authors extends beyond citation metrics. Charl de Villiers has made substantial contributions to integrated reporting, corporate accountability,

and sustainability disclosure practices. Olivier Boiral is widely recognised for his critical examinations of sustainability reporting credibility, symbolic disclosure, and greenwashing. Jeffrey Unerman's work has advanced understanding of stakeholder accountability and corporate transparency, while Charles H. Cho has contributed significantly to legitimacy theory and environmental disclosure research (Benameur et al., 2024; Effah et al., 2023). Collectively, these scholars have not only enhanced the visibility of sustainability reporting research but have also shaped its theoretical foundations, methodological approaches, and future research directions.

3.4 Global Collaboration Network Focused on Co-Authorship of Lead Authors

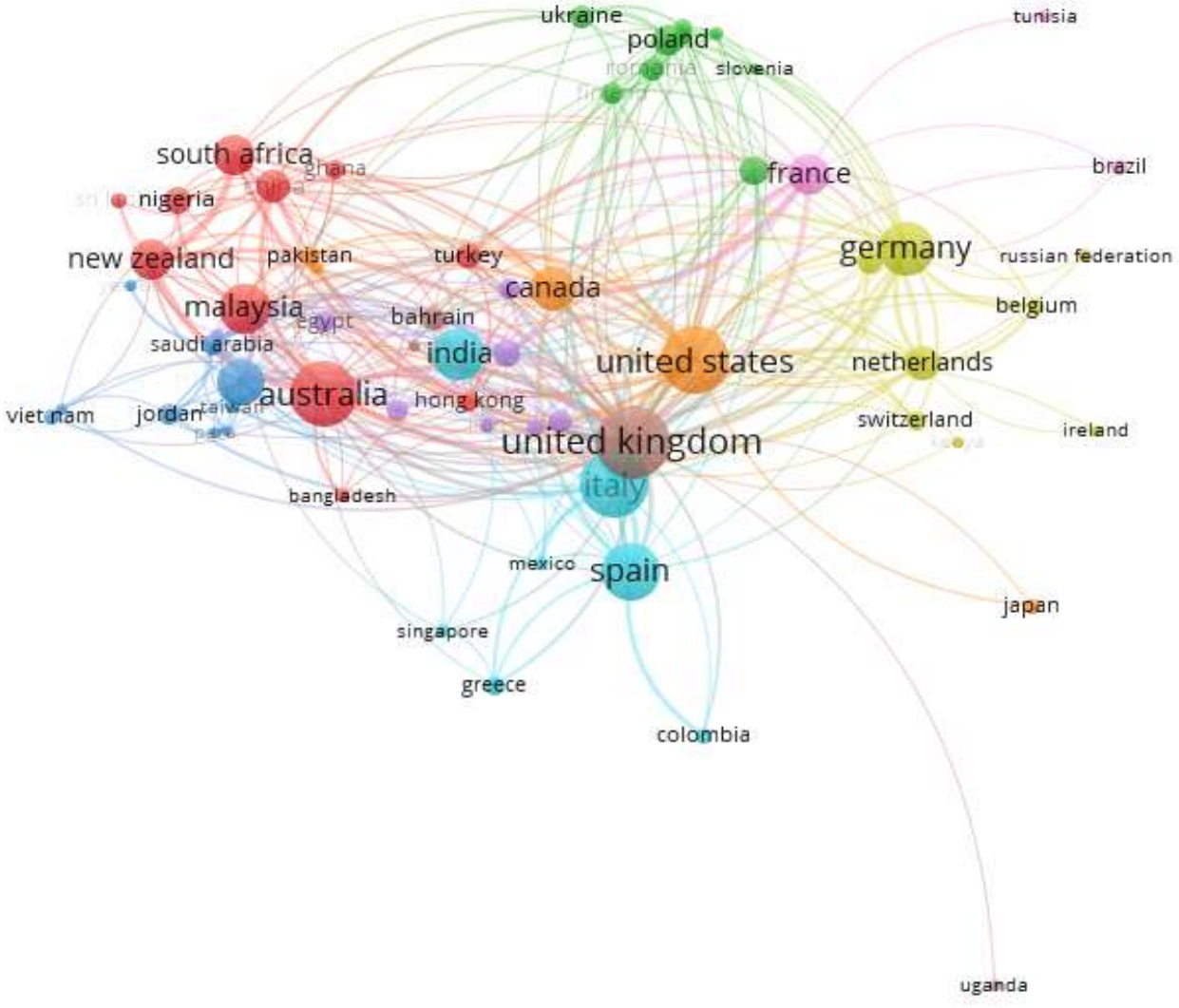


Figure 2- A Network of Cooperation Among the Countries in Sustainability Reporting Research

Figure 2 offers a detailed representation of the global research collaboration network, based on the co-authorship patterns of lead authors, and provides significant insights into international research partnerships. In this network visualization, countries are depicted as nodes, with the size of each node proportional to the prominence of lead authors from that country (Borgohain et al., 2024). Larger nodes, such as those representing the United States, the United Kingdom, Australia, India and Germany, indicate these nations' central roles in the global scientific community, reflecting a high concentration of influential lead authors and underscoring their pivotal contributions to facilitating international collaborations. In contrast, smaller, peripheral nodes, such as those representing Uganda or Tunisia, signify countries with relatively limited participation in global research partnerships.

3.5 Keyword and Co-occurrence Investigation

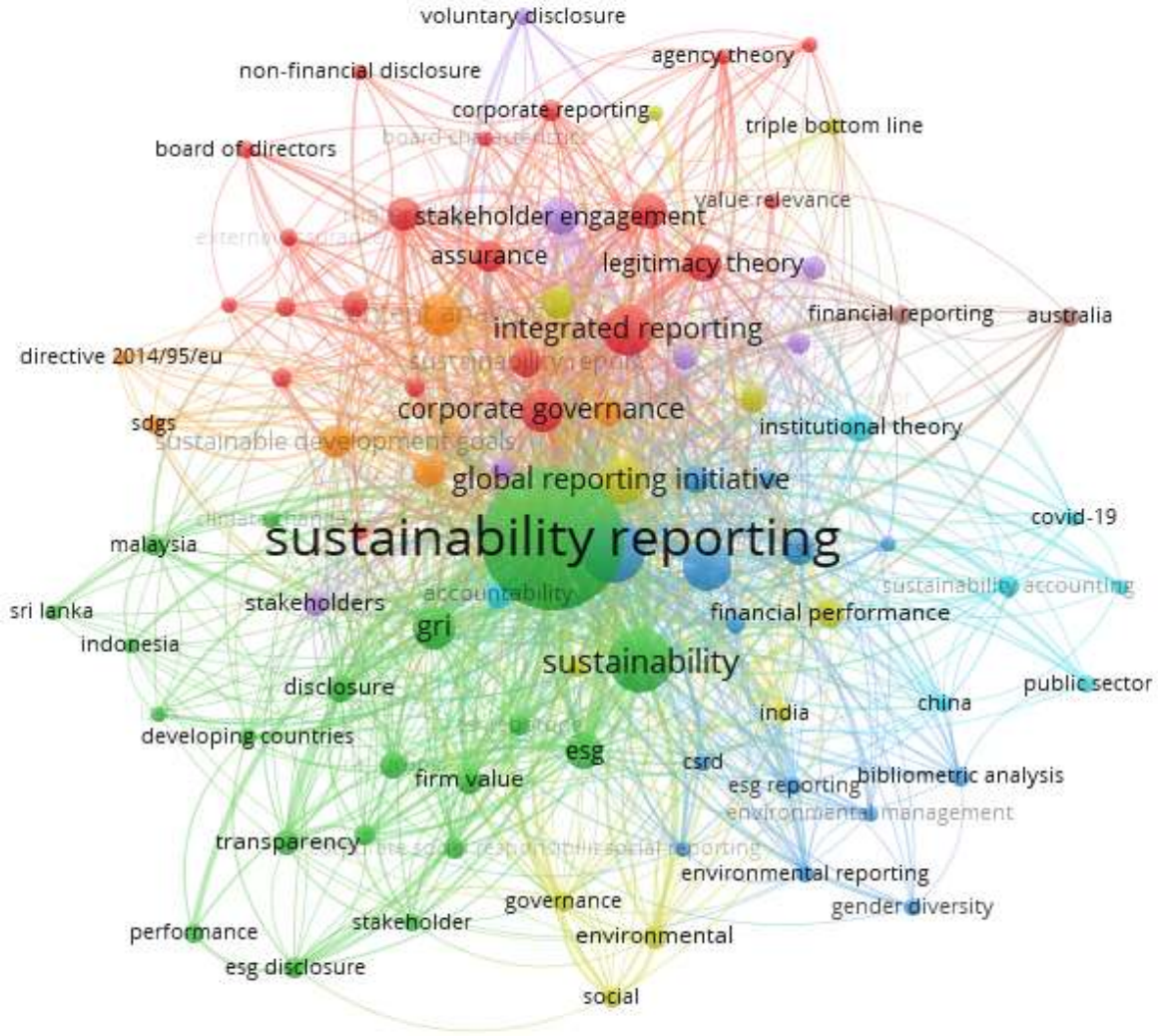


Figure 3-Keyword Co-occurrence Network in Sustainability Reporting Research

Figure 3 presents the author's keyword co-occurrence network for sustainability reporting based on the co-occurrence of five author keywords, revealing four highly interrelated clusters that highlight key themes, theoretical foundations, and emerging trends in the field. The first cluster (green-colored) includes words like "sustainability," "ESG," "transparency," "firm value," "firm performance," and "developing country." This cluster primarily focuses on the disclosure of sustainability information and examines its consequences, particularly in developing countries, to determine whether such disclosure impacts firm value.

The second cluster (red-colored) focuses on corporate governance, stakeholder engagement, board of directors, and assurance, suggesting that governance mechanisms play a crucial role in sustainability reporting practices. The purple cluster includes theoretical frameworks such as institutional theory, agency theory, and legitimacy theory, which provide the foundation for understanding sustainability disclosure. The blue cluster highlights geographical and sectoral dimensions, with keywords like Sri Lanka, India, China, Malaysia, public sector, and COVID-19, indicating a global research interest in sustainability reporting across different regions and industries. The visualization also reveals strong connections between sustainability reporting and regulatory frameworks such as the Global Reporting Initiative (GRI), emphasizing the role of policies in shaping corporate disclosure practices. Additionally, emerging trends such as gender diversity, bibliometric analysis, and the impact of COVID-19 suggest an increasing focus on social and methodological aspects of sustainability reporting.

The interaction among the identified clusters suggests that sustainability reporting research has evolved from a primary focus on disclosure practices to a broader examination of governance mechanisms, stakeholder engagement, and organisational legitimacy. The strong links among ESG, transparency, firm performance, and corporate governance indicate growing scholarly interest in understanding how sustainability disclosures create organisational value and influence stakeholder perceptions. Furthermore, the presence of institutional, legitimacy, and agency theories across multiple clusters demonstrates the increasing theoretical sophistication of the field and highlights the integration of diverse theoretical perspectives in explaining sustainability reporting practices (Benameur et al., 2024; Mishra & Kumar, 2024).

The keyword network also provides bibliometric evidence of emerging research opportunities. The increasing prominence of keywords associated with ESG, transparency, governance, sustainability disclosure standards, and technological innovation suggests growing academic interest in topics such as AI-driven reporting, carbon neutrality, biodiversity disclosure, supply chain transparency, and IFRS Sustainability Disclosure Standards. These emerging themes indicate a shift towards more technology-enabled, standardised, and stakeholder-oriented reporting frameworks (Du Toit, 2024; Sharaf-Addin, 2024; Senanayake et al., 2024). Future studies may further explore how these developments reshape corporate disclosure practices and contribute to sustainability performance and accountability.

Future research on sustainability reporting should focus on emerging concepts such as "carbon neutrality," "circular economy," "greenwashing," "supply chain transparency," "AI-driven reporting," "IFRS Sustainability Disclosure Standards," and "sustainability performance metrics." These topics are becoming increasingly relevant in corporate disclosures. Furthermore, it is important to investigate the roles of artificial intelligence, social media influence, investor activism, biodiversity reporting, and the integration of Sustainable Development Goals (SDGs) in enhancing transparency and accountability in sustainability disclosures.

4 Conclusion

The bibliometric analysis of sustainability reporting research reveals notable trends and important insights regarding the development of this discipline. The expanding body of research, especially after 2019, illustrates the increased global focus on sustainability and corporate responsibility. With increased attention on environmental, social, and governance (ESG) matters, sustainability reporting has emerged as a significant focus of academic research, shaping both scholarly and industrial discussions.

The principal reason for conducting this study was to address the lacuna in the literature concerning bibliometric analysis of sustainability reporting, which is still relatively underexplored despite the growing body of research in this area. The objective of this investigation was to offer a thorough examination of the field's evolution, identify the most influential contributors and journals, and uncover emergent research themes. This also

establishes a foundation for future research directions, assisting academicians in comprehending the intellectual framework of sustainability reporting research and providing new opportunities for exploration.

Data for the study was sourced from Scopus, a widely recognized and comprehensive bibliographic database that ensures a robust representation of peer-reviewed literature across various disciplines. The use of VOSviewer software allowed for an in-depth bibliometric mapping of publication trends, keyword co-occurrence, author productivity, and journal analysis, facilitating a clear visualization of key trends and patterns in the field. The bibliometric techniques employed enabled the identification of influential authors, core journals, and key themes that have shaped the development of sustainability reporting research.

Key Findings Based on Research Questions:

1. **How has the body of research on sustainability reporting evolved over time?** Sustainability reporting research has experienced substantial growth, particularly since 2010, with a notable surge in publications from 2019 onwards. This reflects increasing global awareness, regulatory frameworks, and corporate responsibility efforts. The research trajectory indicates a shift toward more comprehensive and standardized reporting practices, integrating environmental, social, and governance factors.
2. **What are the core journals contributing to sustainability reporting research?** Key academic journals shaping sustainability reporting research include the Journal of Cleaner Production, Business Strategy and the Environment, and Corporate Social Responsibility and Environmental Management. These journals publish high-impact studies focusing on sustainability disclosure frameworks, corporate governance, and stakeholder engagement.
3. **Who are the most productive and influential authors in the field?** Prominent scholars contributing significantly to sustainability reporting research include Charl de Villiers, Olivier Boiral, and Jeffrey Unerman. Their works have been widely cited, influencing theoretical and empirical developments in the field.
4. **Which countries have the highest levels of collaboration among lead authors in sustainability reporting?**

The United States, the United Kingdom, Australia, and Germany lead sustainability reporting research and foster extensive international collaborations. However, some countries, such as Uganda and Tunisia, exhibit relatively lower global research participation.

5. **What are the key themes and topics of interest in sustainability reporting research?**
   The major themes include sustainability disclosure frameworks, corporate governance, stakeholder engagement, and regional studies on developing economies. Theoretical foundations such as institutional theory, agency theory, and legitimacy theory remain central. Emerging topics like AI-driven reporting, IFRS Sustainability Disclosure Standards, carbon neutrality, circular economy, greenwashing, supply chain transparency, and the role of the Global Reporting Initiative (GRI) are gaining attention.

Future research on sustainability reporting should concentrate on the development of emerging concepts, including "carbon neutrality," "circular economy," "greenwashing," "supply chain transparency," "AI-driven reporting," "IFRS Sustainability Disclosure Standards," and "sustainability performance metrics." These subjects are becoming more pertinent in corporate disclosures. Additionally, it is crucial to examine the impact of artificial intelligence, social media influence, investor activism, biodiversity reporting, and the integration of Sustainable Development Goals (SDGs) on the transparency and accountability of sustainability disclosures.

In conclusion, this investigation offers a comprehensive comprehension of the intellectual trajectory of sustainability reporting research, emphasising the growing significance of corporate sustainability disclosures in both the academic and corporate sectors. It provides valuable directions for future research in this vital area of corporate governance and transparency, offering crucial insights into the productive authors, journals, and emerging research areas.

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