

BIBLIOMETRIC ANALYSIS IN DIMENSION DATABASES FOR SUSTAINABILITY REPORTING RESEARCH

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ABSTRAK

Penelitian ini bertujuan untuk menemukan dan memvisualisasikan publikasi yang berkaitan dengan pelaporan keberlanjutan. Basis data Dimensions digunakan untuk mengumpulkan publikasi terkait pelaporan keberlanjutan dan memvisualisasikannya dalam aplikasi Vosviewer dengan format data RIS serta format data CSV untuk menyajikan secara pivot table, selanjutnya dianalisis dan dievaluasi berdasarkan kemunculan bersama pada pasangan bibliografi negara, pasangan bibliografi institusi, pasangan bibliografi jurnal, pasangan bibliografi penulis, dan kata kunci penulis. Sebanyak 1884 publikasi dipilih berdasarkan kriteria penelitian selama 25 tahun terakhir (1999–2024) dan hasil menunjukkan publikasi yang fluktuatif. Temuan menunjukkan bahwa publikasi Inggris (berdasarkan pasangan referensi negara), Sustainability (berdasarkan pasangan referensi jurnal), publikasi Schaltegger dan Zvezdov (2015) (berdasarkan pasangan referensi publikasi), Warren Maroun (2018) (berdasarkan referensi penulis-referensi berpasangan) memiliki pengaruh terbesar dalam bidang pelaporan keberlanjutan. Pelaporan keberlanjutan masih merupakan kata kunci yang sering muncul tentang subjek ini. Tren dan kemajuan penelitian di bidang pelaporan keberlanjutan mengarah pada topik penelitian pengungkapan ESG (Environmental, Social, Governance).

Kata kunci: bibliometrik, pelaporan keberlanjutan, dimensions, vosviewer.

ABSTRACT

This study aims to locate publications on sustainability reporting and outline the features of the studies. This study employed bibliometric analysis to investigate the features of Sustainability Reporting publications and to identify research trends. Numerous databases from dimensions are used to gather publications about sustainability reporting, which are then processed through Vosviewer for analysis and evaluation, and format data RIS and CSV are described with a pivot table. The publications are analyzed and evaluated according to author keyword co-occurrences, country, institutional, journal, and bibliographic pairs. In the last 25 years, 1884 studies were chosen based on the study criteria (1999 - 2024). The United Kingdom is the leading country in the field of sustainability reporting sustainability (based on the name of the journal); Schaltegger and Zvezdov (2015) publications; and Warren Maroun (2018) (based on authors). One term that keeps coming up in discussions about this subject is sustainability reporting. The Environmental, Social, and Governance (ESG) disclosure studies emerged from advances and improvements in sustainability reporting research.

Key words: bibliometric, sustainability reporting, dimensions, vosviewer.

INTRODUCTION

Scientific research on sustainability reporting shows that the development has increased considerably today. However, there are still few that comprehensively evaluate

bibliometric studies. To better understand research patterns and prospective future paths for sustainability reporting, this project will use topic mapping and research networks to examine the features of publi-

cations that report on sustainability. Additionally, bibliometric analytics will be provided.

The source of this research is based on sustainability reporting articles published until mid-2024 (June 2024). By searching by keywords related to the researched topic and using the functionality provided by Dimensions, we gather papers pertinent to our objectives and refine our preliminary results. Our final sample, therefore, comprised 1,884 items. Furthermore, these articles are analyzed and bibliographically mapped using Dimensions metrics and vosviewer software. As a result, the methodology employed is primarily qualitative, emphasizing literature review and bibliometric analysis.

Digital science introduced Dimensions, a brand-new, free online scientific search database platform for analysis tools, in January 2018 (Kulkanjanapiban and Silwattananusarn, 2022). In addition to standard publications and citation data, the dimensions application's breadth of content includes grants, articles, clinical trials, patents, policy documents, and altimetry data. The Dimension Platform is provided to research analysts, managers, and policy-makers. Even though it is categorized as a newcomer, the dimensions platform can become a strong competitor to Scopus, which wants to break the dominant role of Scopus (Orduna-Malea et al., 2019). According to Orduna-Malea et al., (2019), dimension has a significant association with Scopus regarding citation count, and dimension has better coverage of recent literature than Scopus. An alternative to conducting citation studies for free is dimension. Dimension provides the benefit of evaluating the research performance and, more precisely, categorizing articles into several subject groups of a given subject with more excellent knowledge (Singh et al., 2021).

Although the word "bibliometrics" first arose in the 1950s, the field has only recently become more popular, as evidenced by the rise in the Scopus fields of "business, management, and accounting," "economics,

econometrics, and finance," and "social sciences" using the keyword "billion*" in "article titles, abstracts, and keywords" (Wallin, 2005). Through scientific databases such as Scopus and Web of Science, it is relatively easy to make bibliometric data with large amounts of collection, while bibliometric software such as Gephi, Leximancer, and VOSviewer allow the analysis of such data in a very pragmatic way, thus increasing scientific interest in bibliometric analysis in recent times. Indeed, bibliometric methodologies have been applied in various fields of business research, including business strategy (Kumar et al., 2021), finance (Xu et al., 2018), and Management (Ellegaard and Wallin, 2015). Among others, bibliometrics is used to investigate the intellectual framework of research fields, examine collaboration patterns, and analyze publications. In this case, the research field may also be a journal. Retrospectives of journals (like the Journal of Business Research), which often happen in milestone years, have been provided using bibliometric approaches.

Similar to meta-analysis, bibliometric analysis can handle large volumes of literature and produce insightful summaries of a given field. However, the literature examined is typically less diverse, and the presence of publication bias and the heterogeneity of existing studies can negatively impact the validity of the results obtained through meta-analysis (Aguinis et al., 2011). Because they rely on quantitative methods, bibliometrics and meta-analyses can eliminate or lessen this bias. The distinction between the two approaches is that a meta-analysis is "useful in answering open-ended research questions with data closer to definitive than reported in a single primary study" because it focuses on summarising empirical evidence by examining the direction and strength of effects and relationships between variables (Carney et al., 2011). The study draws attention to the contradictory empirical results and boundary constraints.

Consequently, a standard method for theoretical expansion is meta-analysis (Comb et al., 2011). On the other hand, bibliometric analysis examines the social and structural connections among various research constituents (such as authors, countries, institutions, and themes) to summarize the bibliometric and intellectual structure of a field.

Research is moving from the scarcity stage, which began in 2022, to the saturation stage, as Benameur et al., (2024) demonstrated. This movement includes the formation of "local-centralized-global-discrete" research cooperation and the division of research from the north to the south.

Pombinho et al., (2024). Effah et al., (2023). Benameur et al., (2024) and Mohapatra et al., (2024) have all performed bibliometric analyses of sustainability reporting. The search strings used during abstract keyword searches incorporate the various terms (CSR, social accounting, corporate citizenship, ESG reporting, integrated reporting, GRI, TBL, and sustainability) used in the literature to define the diverse conceptualization and applications of SR discussed above. The terms "corporate social responsibility," "global reporting initiatives," "sustainable development," "sustainability,"

"triple bottom line," "integrated," "environmental," "corporate citizenship," "GRI," "TBL," "social accounting," "IR," "sustainable development," "environmental social governance," and "ESG" were added to the list of terms to be searched in order to broaden the scope of the sustainability reporting search.

Using the Boolean operator "and," terms like "qualitative," "exploratory study," "explanatory study," and "interpretive" are added to the search string to focus primarily on qualitative research. Here, we offer an overview of the number of publications on the evolution of sustainability reporting studies based on database searches with the dimensions application.

The figure 1 shows that there are more publications on sustainability reporting every year. The demand for research on sustainability reporting is high, as seen by the approximately 200% rise from 1999 to 2024. In the current business environment, corporations must report on sustainability as a means of corporate accountability to decision-makers (Rudyanto, 2021). By streamlining operations and anticipating issues in a specific community, businesses can use sustainability reporting to improve reaction times and plan for potential material shortages (Petrescu et al., 2020).

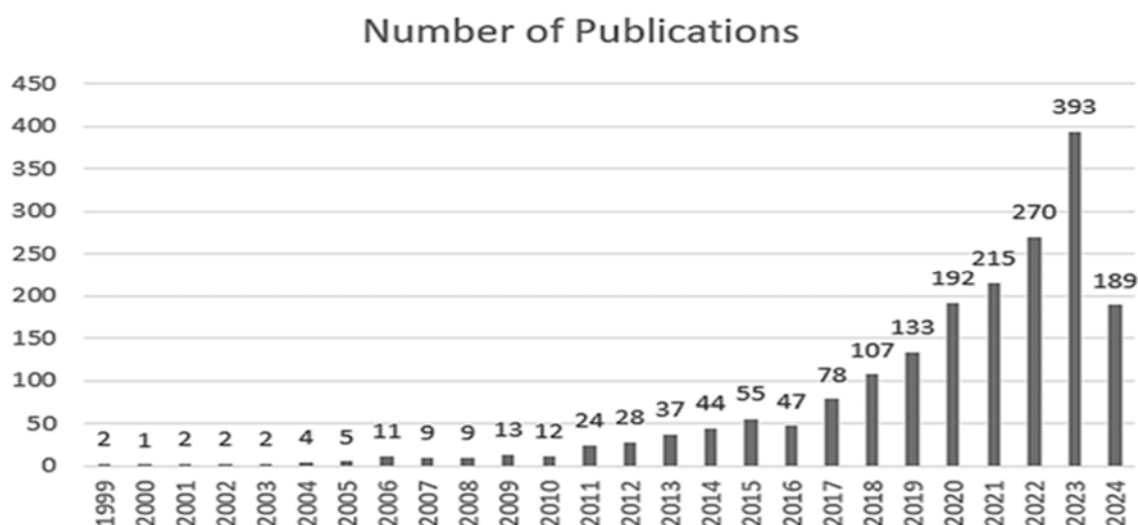


Figure 1

Graph of the increase in the number of Sustainability Reporting Publications (1999-2024)

Source: Dimensions, 2024

This study aims to locate publications on sustainability reporting and outline the features of the studies. This study employed bibliometric analysis to investigate the features of sustainability reporting publications and to identify research trends. Bibliometric analysis tries to investigate the intellectual structure of a specific area in the body of existing literature by showcasing new trends in the performance of articles and journals, collaboration patterns, and research constituents (Lim et al., 2024; Donthu et al., 2021).

A statistical technique for examining publications is called bibliometrics (Pritchard, 1969). The foundation for identifying the most influential and well-liked articles on a particular topic is bibliometrics (Passas, 2024). Bibliometrics is a research strategy that combines science, mathematics, and statistics to analyze knowledge quantitatively and provide complete information (Zhang et al., 2019). Thus, bibliometrics is a statistical technique for analyzing publications in specific disciplines, including publication-related data.

THEORETICAL REVIEW

When it comes to companies, it is essential to differentiate between internal and external reporting at this stage. Internal reports help management in planning, performance management, and control and focus on decision-making and the future, which is very relevant. External reports should inform the company's external stakeholders and support their decisions. Here, the main task focuses on documentation and compliance. As a rule, sustainability in the context of corporate activities is explained by a "triple bottom line" approach (Elkington, 1997). Economic, ecological, and social sustainability must be pursued simultaneously and equally. However, things look somewhat different in practice: Economic goals dominate ecological and social goals (Lee and Schaltegger, 2018). Of course, it is up to every company to allocate weight and

priority to the individual target dimensions. "Sustainability reports provide information on the economic, ecological, and social performance of the company, as well as on its behavior in the area of leadership" (GRI, 2013).

All affected companies must comply with reporting requirements in their disclosures for accounting periods beginning on or after January 1, 2017 (European Union, 2014). However, the uneven distribution and divergence of sustainability reports across Europe will only partially disappear with the directives coming into force. Nonetheless, differences in the distribution of sustainability reports in Small and Medium-Sized Enterprises (SMEs) will remain, as these companies are still allowed to voluntarily decide whether or not to report non-financial data (Horváth and Pütter, 2017). Sustainability reporting is usually used to refer to the publication of external reports, either as a printed brochure or an electronic version online. However, one of the critical effects of sustainability reporting is the involvement of management and employees in setting sustainability goals for the corporation, collecting data, and creating and communicating sustainability information. External sustainability reporting designs should consider their interaction with internal communications and reporting processes (Schaltegger et al., 2006).

Sustainability aspects are determined based on the difference between effectiveness and efficiency. Effectiveness is a goal whenever management seeks to improve one dimension of the sustainability triangle. Economic, environmental, or social effectiveness can be measured in absolute indicators or numbers. On the other hand, efficiency describes the relationship between different dimensions, such as the environmental and economic dimensions for eco-efficiency or the social and economic dimensions for socio-efficiency (even economic efficiency reflects the relationship between different economic problems such

as assets, profits, time, etc.). Therefore, efficiency is measured in relative indicators or ratios. Efficiency indicators are cross indicators that combine two separate units of measure unless both dimensions of efficiency analysis are measured in monetary terms. Economic effectiveness, i.e., achieving the best economic outcomes, is a classic entrepreneurial and management task, which is also relevant in the context of sustainable development.

Sustainability reporting aims to balance economic risk and returns in the company's activities. Because it is a conventional business management subject, it is only sometimes explicitly discussed as a corporate sustainability task. However, this can be a mistake because economic survival is the sine qua non of ongoing commercial enterprise activity (Rezaee, 2016). Social reports are combined with financial statements because they complement and complement the information. In particular, the prospect of calculating and distributing added value is the main link with financial statements. It clarifies the economic effect of organizational activities on stakeholders in terms of production and distribution of economic value. Baldarelli et al., (2017) and Bini and Bellucci (2020) Submitting a social report aims to achieve the following objectives: 1) To provide all stakeholders with a comprehensive overview of the organization's performance by enabling interactive social communication processes. 2) Provide helpful information about the quality of the organization's activities to expand and improve knowledge and the possibility of evaluating and selecting stakeholders from a social and ethical point of view.

Under this view, Sustainability accounting describes new information management and accounting methods that aim to create and provide high-quality information to support a company's movement towards sustainability. Sustainability reporting, otherwise, describes a new formal means of communication that provides information

about a company's sustainability. Sustainability accounting and reporting linkages It is essential for two reasons. Firstly, uncommunicated accounting information cannot exert any influence and thus cannot contribute to the company's sustainable development. Second, reporting must provide information about the actual status and progress toward appropriate sustainability; Otherwise, the information tends to be considered rather superficial. SR allows organizations to consider the impact of various sustainability issues, allowing them to be more transparent about the risks and opportunities they face. Factors affecting sustainability reporting include company characteristics, general context factors, country-specific impact factors, and external factors (Horváth and Pütter, 2017).

Abouzid et al., (2021) state that bibliometric research is a crucial technique for both qualitative and quantitative analysis of publications on particular topics. Both qualitative and quantitative indexes were used in bibliometric research data analysis, such as publication year, affiliation, document type, country name, subject category, journal name, publisher language, collaboration, and citation pattern. In several domains, concepts and knowledge have been analyzed and mapped through the evolution of bibliometrics across time (Rana and Pragati, 2022; Zupic and Čater, 2015). However, bibliometrics on a study topic currently do not achieve the expected performance in data collecting and individualization (Marín et al., 2019).

As such, research about sustainability reporting is crucial. Beyond Scopus, many data sources are still available for research. Additional data sources, such as those from the science web, may also be included. Thus, the researcher employs metadata based on database dimensions in this investigation.

Thelwall (2018) states that Dimensions is a different indexation system where each article is assigned a Digital Object Identifier (DOI). Dimensions' database contains millions of research articles from 142 million

patents and 6 million grants. Different co-authors and citations are analyzed using the dimensions database. Using descriptive and evaluative bibliographic analysis, the researcher extracted and examined data from the database dimensions.

The database is gathered via the dimensions application results, and the data results are then visualized using the VOSviewer program. VOSviewer is a tool designed primarily for citation analysis and literature network visualization. Its fundamental advantage is its capacity to examine and extract significant patterns from the literature network, such as subject clusters and keyword correlations. Users can quickly examine the patterns and structure of their academic literature in-depth using VOSviewer.

RESEARCH METHODS

This project aims to locate and visualize literature about sustainability reporting. Both bibliometric analysis and visualization techniques are used in this work. Bibliometric analysis is a quantitative technique that uses descriptive and evaluative approaches to represent research patterns and features of a body of publications. Methods of bibliometric visualization are employed to present a structural image of a specific field of study. 1884 publications found in the Dimensions database using the chosen keywords served as the study's sample. The study's keywords are "sustainability reporting."

Most 1884 publications were articles, with a small percentage being book reviews. The chosen articles span the last 25 years (1999–2024) and use the network visualization, overlay visualization, and density visualization features of the VOSviewer tool. The indicators are found by examining the quantity of publications, the quantity of citations, and the overall strength of the connections among the items on display.

Based on database dimensions, the researcher gathered metadata about the theme of sustainability reporting during the last 25

years (1999–2024). This study utilized VOSviewer software to analyze, visualize, and assess all the data on publications gathered in this field, including author co-occurrences, countries, institutions, journals, and bibliographic pairs of authors (Kirby, 2023).

Network visualizations of phrases that are often used in a given field can be created using the freeware VOSviewer. Within bibliometric analysis, VOSviewer is a beneficial and popular tool (Tsilika, 2023). Using generic concepts as a guide, VOSviewer creates network visualizations and analyzes evolution in particular fields. The following are the five research stages in bibliometric analysis, according to Dewi et al., (2021).

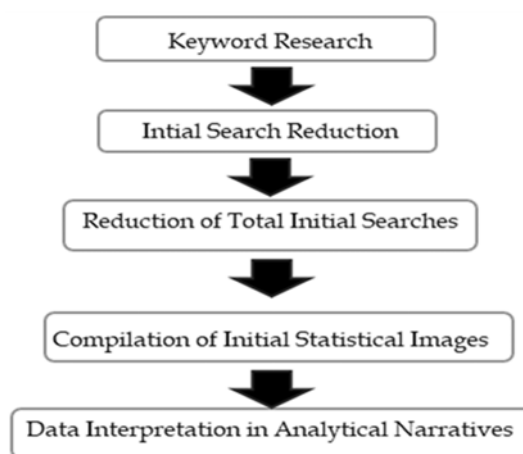


Figure 2
Stages of Bibliometric Analysis Method
 Source: Dewi et al., (2021)

The bibliometric analysis approach is represented by five stages in the above picture in figure 2, which are as follows: 1) keyword research, or keyword determination: the researcher concentrates on keywords related to sustainability reporting prior to gathering data; 2) initial search reduction: categorization or clustering of searches that concentrate just on predefined keywords; in this instance, the investigator searches for articles using keywords in the dimensions database; 3) lowering of the initial search's overall scope: all result searches are chosen manually; in this

instance, the researcher utilises the VOSviewer programme to set the threshold as necessary; 4) compilation of preliminary statistical images: organising the information into groups according to a topic description; for example, gathering visualisation results for author pairs, country pairs, institutional pairs, journals, publications, and co-occurrence of author keywords; 5) Data interpretation in analytical narrative: Using the VOSviewer tool, study findings are explained in light of the selection's outcomes. VOSviewer visualizations offer the potential for improvement and represent data as a keyword-related variable map.

Initially, the dimensions database had 1884 papers that dealt with sustainability reporting. Nevertheless, the number of publications in the database increased to 332 after the researcher restricted the keyword to Sustainability Reporting. According to the following table 1. As the table 1 shows, 2023 has the highest number of publications annually, with 393. It represents a sharp increase from the 12 publications in 2010 to the 24 publications in the following years. The publication was compiled from papers starting in 1884, and the original search restriction was limited to that source.

Table 1
Number and Percentage of Sustainability Reporting Publications (1999 - 2024)

No	Years	Number of Publication	Percentage
1	2024	189	10,03
2	2023	393	20,86
3	2022	270	14,33
4	2021	215	11,41
5	2020	192	10,19
6	2019	133	7,06
7	2018	107	5,68
8	2017	78	4,14
9	2016	47	2,49
10	2015	55	2,92
11	2014	44	2,34
12	2013	37	1,96
13	2012	28	1,49
14	2011	24	1,27
15	2010	12	0,64
16	2009	13	0,69
17	2008	9	0,48
18	2007	9	0,48
19	2006	11	0,58
20	2005	5	0,27
21	2004	4	0,21
22	2003	2	0,11
23	2002	2	0,11
24	2001	2	0,11
25	2000	1	0,05
26	1999	2	0,11
Total		1884	100

Source: The Authors, 2024

Data Analysis Techniques

A deductive data analysis technique is used for readers to follow the information provided, from general to more specific information. Examples of this technique include country bibliographic pairs, institutional bibliographic pairs, journal bibliographic pairs, publication bibliographic pairs, author bibliographic pairs, and cooccurrence of author keywords (Colin et al., 2019; Ersozlu, 2019).

Table 2
Summary of Results This Study

Results
United Kingdom; Australia; Italian University of the Witwatersrand (South Africa); Macquarie University (Australia)Macquarie University (Australia); University of Chieti-Pescara (Italian) SSRn electronic journal; sustainability accounting management and policy journal; and business strategy and the environment. Schaltegger and Zvezdov (2015) have the most citations (1093 cit.); Serafeim and Grewal (2017) (753 cit) Maroun, Warren; Velte, Patrick; and Rezaee, Zabihollah <i>Source: Vosviewer Results from Dimensions: The Author, 2024</i>

ANALYSIS AND DISCUSSION
Results

The researcher presents the analysis's findings using a deductive approach (table 2). The readers follow the information provided, ranging from general to more specific. The bibliometric analysis results are presented in a deductive manner, starting from general findings and moving to more specific findings. Examples of this approach include author bibliographic pairs, country bibliographic pairs, institutional bibliographic pairs, journal bibliographic pairs, publication bibliographic pairs, and the co-occurrence of author keywords (Colin et al., 2019; Ersozlu, 2019).

Bibliographic Pairs by Country

The above figure 3, which uses network visualization, shows bibliographic pairs of nations. At this point, the researcher applies the threshold, which states that a nation must have five articles to be considered published. 47 out of the 90 countries satisfied the requirement. With 8,391 citations, 132 publications, and 85,696 overall link strength, the United Kingdom leads the world in this regard. Australia comes in second with a total link strength of 77,078 in 6,622 citations and 108 publications. The Italian State comes in third with 3,682 citations, 134 publications, and 97,181 overall link strength. With 134 publications, Italy is the nation with the most publications.

The researcher will then arrange the data to show other countries: the first number represents the total number of links, the second number represents the number of publications, and the third number represents the number of citations. The following nations are included: the United States (107, 3,596, 58, 936); Spain (66, 3,048, 52,648); Germany (61, 2,704, 42,642); Canada (35, 2,682, 24,262); the Netherlands (23, 1,593, 23,148); New Zealand (40, 1,118, 27,294); South Africa (39, 1,101, 35,951); Malaysia (57, 1,005, 31,618); France (16, 907, 13,146); Sweden (14,608, 14,631); Austria (12,552, 9,054); China (32, 539, 21, 705); India (40, 535, 26,823); South Korea (16, 483, 6,623); Bangladesh (12, 464, 9,510); Pakistan (13, 416, 11,333); Indonesia (117, 374, 25,221); Portugal (20, 360, 12,587); Egypt (19, 358, 15,254), Nigeria (26, 303, 13,718), Bahrain (7, 301, 4,020), Norway (8, 299, 3,760), Japan (12, 267, 7,988), Saudi Arabia (17, 224, 13,108), Finland (7, 178, 4,661), United Arab Emirates (14, 170, 11,594), Switzerland (6, 148, 8,325), Poland (16, 135, 9,169), Kuwait (7, 126, 7,325), Iran (9, 123, 5,817), Brazil (8, 122, 3,336), Turkey (18, 113, 6,325), Tunisia (10, 106, 8,900), Russia (30, 101, 1,617), Denmark (6, 92, 5,310), Ghana (5, 90, 3,427), Sri Lanka (11, 76, 7,842), Romania (17, 69, 3,834), Thailand (6, 48, 2,323), Jordan (11, 36, 7,666), Ukraine (11, 28, 1,835), Hungary (5, 22, 1,156), Croatia (6, 17, 811), and Iraq (6, 12, 3,272).

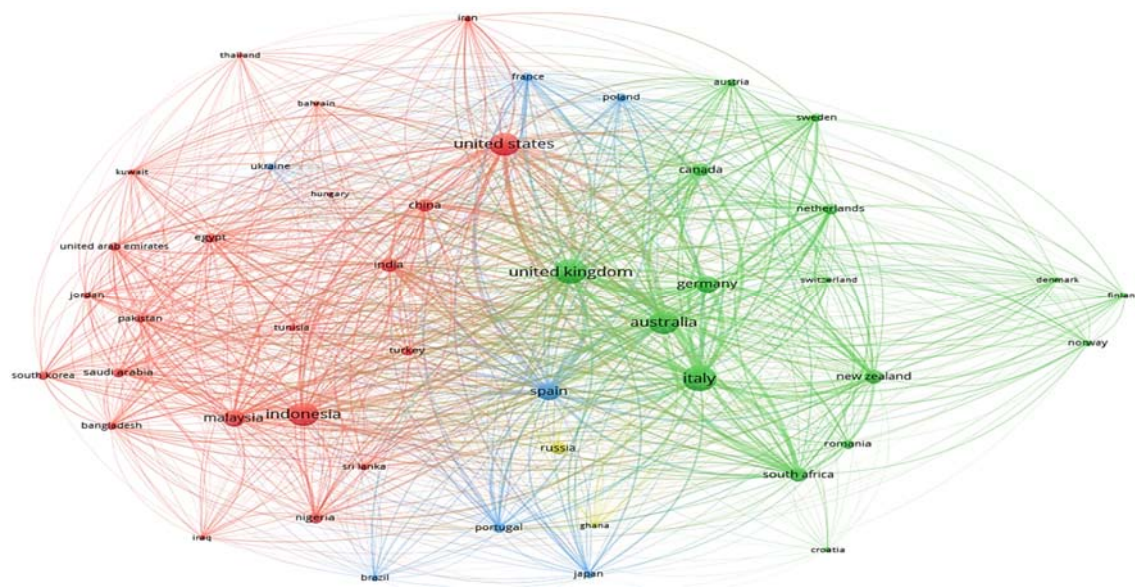


Figure 3
Network Visualization Of Country Bibliographic Pairs

Source: The Authors, 2024

Figure 3 demonstrates the split of several clusters or groups according to the strength of their relationships with one another through the use of color differences. The first and most significant cluster consists of Bangladesh, China, Bahrain, Egypt, Hungary, India, Indonesia, Iran, Iraq, Jordan, Kuwait, Malaysia, Nigeria, Pakistan, Saudi Arabia, South Korea, Sri Lanka, Thailand, Tunisia, Turkey, United Arab Emirates, and the United States. The second cluster is Australia, Austria, Canada, Croatia, Denmark, Finland, Germany, Italy, Netherlands, New Zealand, Norway, Romania, South Africa, Sweden, Switzerland, and the United Kingdom. Brazil, France, Japan, Poland, Portugal, Spain, and Ukraine are in the third cluster, and the last is Ghana and Russia in the fourth cluster. The analysis of country-by-country bibliometric pairings reveals that sustainability reporting research is spread reasonably evenly throughout the world's continents. There is no particular research on a continent or nation.

Bibliography Pairs of Institutions

Figure 4 displays the Institution's Bibliographic Pairs via overlay visualization. At

this point, the researcher applies the criterion, which states that an institution must have at least five publications with at least six citations. Just 79 out of the 1262 institutions fulfilled the requirements. The University of the Witwatersrand (South Africa) was placed first among researchers based on total link strength, with 9,974 total link strength, 475 citations, and 13 publications. Next in line with 7,807 total link strength, 569 citations, and 19 publications is Macquarie University (Australia).

Further shown in the first number is the number of publications, in the second number is the number of citations and in the third number is the total strength of the link, the University of Chieti-pescara (11, 414, 6601), Leuphana University of Lüneburg (15, 1132, 6358), University of Salamanca (13, 1028, 6036), Sapienza University of Rome (15, 381, 5882), University of Auckland (13, 418, 5833), University of Pisa (6, 213, 5552), University of Pretoria 9 397 5347, Edith Cowan University (6, 185, 5308), Ca' foscari University of Venice (10, 121, 5199), Auckland University of Technology (58, 198, 497), University of Milano-bicocca (7, 177, 4636), University of Salento (12, 244, 4613),

Brunel University London (9, 437, 4421), Northern University of Malaysia (15, 102, 4336), University of Bologna (9, 263, 4110), University of Foggia (5, 153, 4068), Newcastle University (6, 549, 4004), University of South Australia (12, 832, 3815), University of Sfax (8, 103, 3685), Universität Hamburg (8, 376, 3550), University of Waikato (9, 327, 3548), University of Valencia (8, 445, 3504), Murray State University (6, 172, 3441), University of Hull (5, 308, 3339), University of Portsmouth (7, 421, 3331), The University of Sydney (8, 113, 3228), Queensland University of Technology (7, 512, 3206), University of Salerno (5, 167, 3095), Radboud University Nijmegen (6, 319, 3048), University of Nottingham (5, 484, 3000), Deakin University (6, 497, 2929), University of Messina (6, 139, 2866), University of Oxford (12, 271, 2855), Mansoura University (5, 78, 2852), Vienna University of Economics and Business (7, 415, 2852), Independent (10, 87, 2790), University of Memphis (9, 123, 2667), University of South Africa (6, 34, 2567), University of Gävle (6, 18, 2555), Bocconi University (7, 704, 2506), University of Bari Aldo Moro (6, 88, 2468), Curtin University (6, 129, 2456), Massey University (8, 301, 2451), Universiti Sains Malaysia (10, 349, 2417), University of Siena

(5, 146, 2416), University of Tasmania (6, 131, 2415), Universiti Teknologi Mara (10, 188, 2326), University of Brescia (5, 44, 2205), Simon Fraser University (6, 2250, 2155), University of Delhi (5, 30, 2126), University of Turin (7, 48, 2091), Durham University (10, 395, 2040), University of Otago (5, 96, 1984), Luiss University (5, 189, 1925), University of Naples federico ii (8, 271, 1922), Ahlia University (5, 300, 1798), University of Burgos (6, 369, 1735), Airlangga University (9, 41, 1711), Comsats University Islamabad (5, 195, 1648), University of Toronto (5, 2087, 1585), University of Melbourne (5, 55, 1532), Swinburne University of Technology (5, 361, 1455), UNSW Sydney (5, 264, 1410), RMIT University (5, 100, 1376), Kraków University of Economics (5, 33, 1369), Harvard University (6, 514, 1289), Babeş-Bolyai University (7, 53, 1270), Sebelas Maret University (8, 133, 1219), Sunway University (6, 8, 1164), State University of Malang (5, 15, 949), University of Brawijaya (5, 6, 909), Binus University (14, 8, 765), University of Birmingham (5, 134, 734), Udayana University (5, 6, 649), Trisakti University (8, 44, 608), Bucharest University of Economic Studies (8, 6, 478), and Financial University (11, 37, 242).

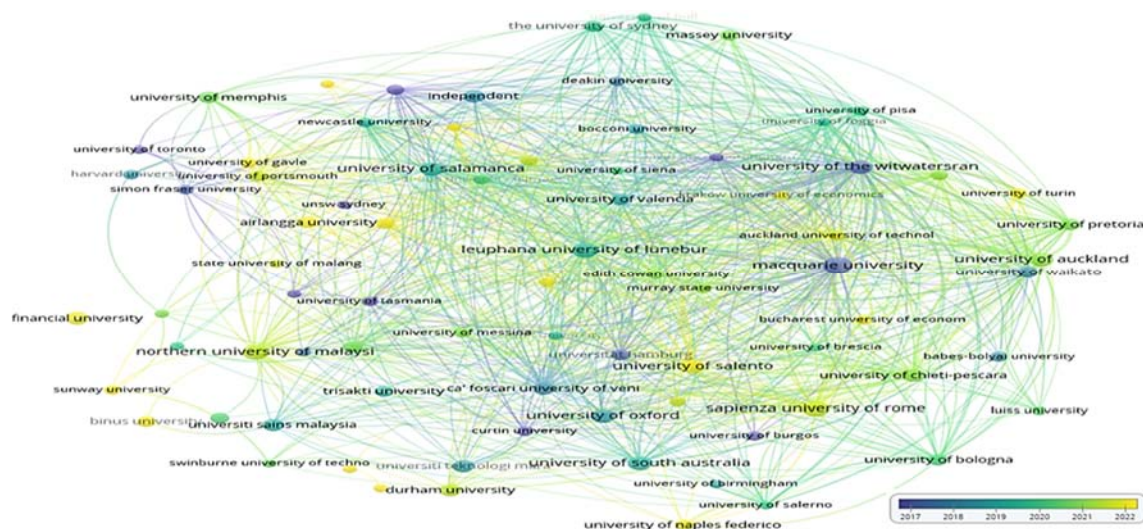
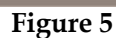


Figure 4

Overlay Visualization Of The Institute's Bibliographic Pairs

Source: The Authors, 2024.



Source: The Authors, 2024.

Bibliographic Pairs in Journals

relevant journal. At this point, the researcher employs a threshold whereby a journal publication must have a minimum of five publications with a maximum of six citations. 56 journals out of the 786 total journals match this criterion. The sustainability journal rated first with 30780 total link strength, 2034 citations, and 94 articles after the researcher sorted the journals based on total link strength.

These were the journals that were sorted in that order: ssrn electronic journal, sustainability accounting management and policy journal, business strategy and the environment, meditari accountancy research, corporate social responsibility and environmental management, accounting auditing and accountability journal, accounting auditing and accountability journal, journal of applied, social responsibility journal accounting research, journal of financial reporting and accounting, corporate governance, csr,

sustainability, ethics and governance, international journal of disclosure and governance, australian accounting review, journal of accounting and organizational change, sustainable development, accounting forum, south african journal of accounting research, journal of accounting and public policy, environmental science and pollution research, corporate ownership and control, pacific accounting review, international journal of accounting and information management, critical perspectives on accounting, accounting in europe, sidrea series in accounting and business administration, global business review, accounting and finance, cogent business and management, administrative sciences, managerial auditing journal, accounting research journal, accounting research journal, journal of risk and financial management, international journal of law and management, integrated reporting, social and environmental accountability journal, accounting, finance, sustainability, governance and fraud: theory and application, preprints.org, asian journal of a accounting research, public money and management, indonesian journal of sustainability accounting and management, eco-efficiency in industry and science, lecture notes in networks

and systems, journal of public budgeting accounting and financial management, procedia economics and finance, springer proceedings in business and economics, e-jurnal akuntansi, e3s web of conferences, public sector financial management, zeszyty teore, tyczne rachunkowości, journal of applied corporate finance, international accounting, audit financial, european journal of accounting auditing and finance research, issues in social and environmental accounting, and journal of economics finance and management studies.

Bibliographic Pairs for Publications

Figure 6 displays bibliographic pairs from publications using network visualization. At this point, the researcher applies the criterion, which states that a publication must have a minimum of 15 citations. There are 28 publications out of the 3709 that satisfy this criterion. Schaltegger and Zvezdov (2015) have the most citations (1093), followed by Serafeim and Grewal (2017) in second place (753 citations), Patten (2002) in sixth place (619 citations), Al-Shaer and Zaman (2016) in fifth place (587 citations), and Adams and Abhayawansa (2022) in sixth place (560 citations).

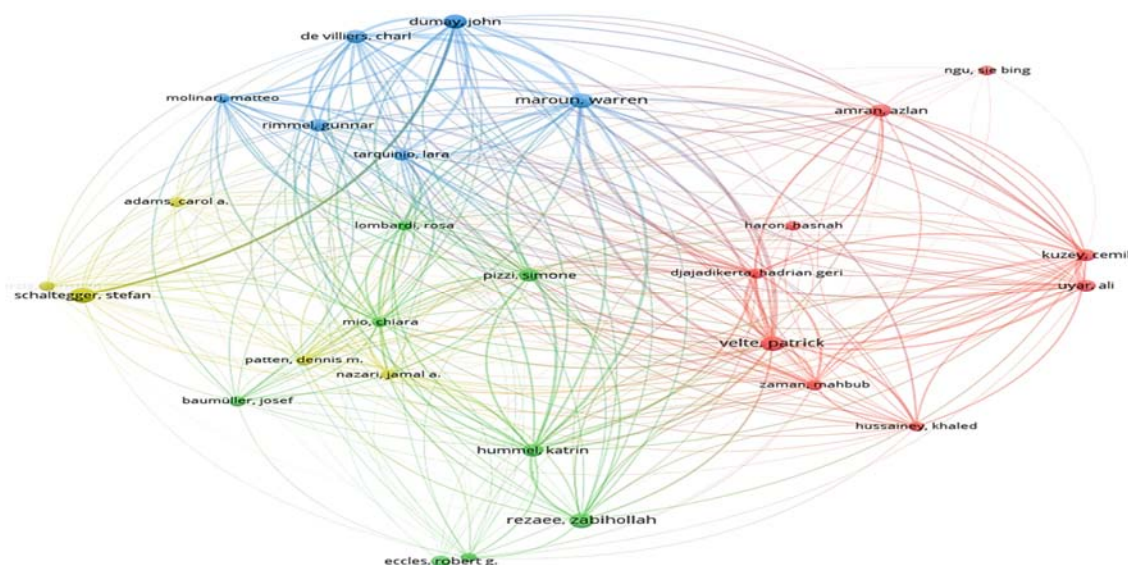


Figure 6
Network Visualization of Bibliographic Pairs of Publications

Source: The Authors, 2024

It is evident from the above image that the most extensive circle represents Schaltegger and Zvezdov (2015). With up to 1093 citations, Schaltegger and Zvezdov (2015) paper is the most significant piece on sustainable reporting. An opinion on the part of accountants in corporate sustainability accounting procedures is presented in this article. According to the analysis, accountants only play a gatekeeping role between sustainability managers and upper management, although they are somewhat involved in sustainability accounting procedures. Through initiatives to enhance their knowledge of information management and sustainability education at every stage of the sustainability accounting process, this study proposes to identify accountants' positive participation further.

With 753 citations, Serafeim and Grewal's (2017) paper is the second significant piece on the subject of this investigation. The applicability of sustainability disclosure values to Environmental, Social, and Governance (ESG) disclosure datasets in multinational corporations is examined in this paper. The study's findings indicate that when ESG data is linked to actual performance rather than just disclosure, there is a greater chance that it will be revealed to be relevant. Investors are also advised to place performance-related disclosures (i.e., results) alongside disclosures that convey policies, management systems, and strategies (i.e., inputs); and to ascertain the reliability of the ESG information provided by management, data from non-management sources should be triangulated with data from management in order to encourage a rise in the quantity and quality of ESG disclosures.

With 619 citations, Patten's (2002) essay is the third most significant piece on this topic. Based on hazardous discharge data from US corporations, the study looked at the association between yearly reports, company closures because of environmental damage, and environmental performance. The findings indicated that, for the sample companies, industry classification and com-

pany size had a significant negative relationship with performance and disclosure. The amount of toxic emissions significantly impacted the disclosure level of non-environmentally sensitive companies compared to environmentally sensitive companies.

Bibliography Pairs of Authors

Figure 7 displays the author's bibliographic pairs via overlay visualization. At this point, the researcher applies the criterion, which states that an author must have a minimum of five publications. Just 28 authors out of the 196 publications reached the required number. With 3318 total link strength, 502 citations, and 12 publications, Maroun, Warren is ranked #1. Velte, Patrick is in second place with 2181 total link strength, 459 citations, and 12 publications; Rezaee, Zabihollah; Schaltegger, Stefan; de Villiers, Charl; Dumay, Jhon; Hummel, Katrin; Rimmel, Gunnar; Pizzi, Simone; Amran, Azlan; Kuzey, Cemil; Uyar, Ali; Eccles, Robert G.; Djajadikerta, Hadrian Geri; Tarquinio, Lara; Zaman, Mahbub; Patten, Dennis M.; Baumüller, Josef; Adam, Carol A.; Molinari, Matteo; Mio, Chiara; Lombardi, Rosa; Hussainey, Khaled; Nazari, Jamal A.; Herzig, Christian; Serafeim, George; Haron, Hasnah; and lastly: Ngu, Sie Bing.

The overlay visualizations in the image above show the data in a variety of colors, including blue, green, and yellow (show in figure 8). The hue indicates the date and time of publication of the relevant author's article. Articles published around 2022 are indicated in yellow, those published around 2020 in green, those published around 2018 in blue, and those published around 2016 in purple. The writers in yellow are Patrick Velte, Katrin Hummel, Simone Pizzi, Hadrian Geri Djajadikerta, Josef Baumüller, Matteo Molinari, Khaled Hussainey, and Hasnah Haron. These writers have published many pieces in the year 2022. In the meantime, Warren Maroun (2018), Velte Patrick (2017), Zabihollah Rezaee (2016), and Schaltegger and Wagner (2006) are the authors of long-running publications on this topic.

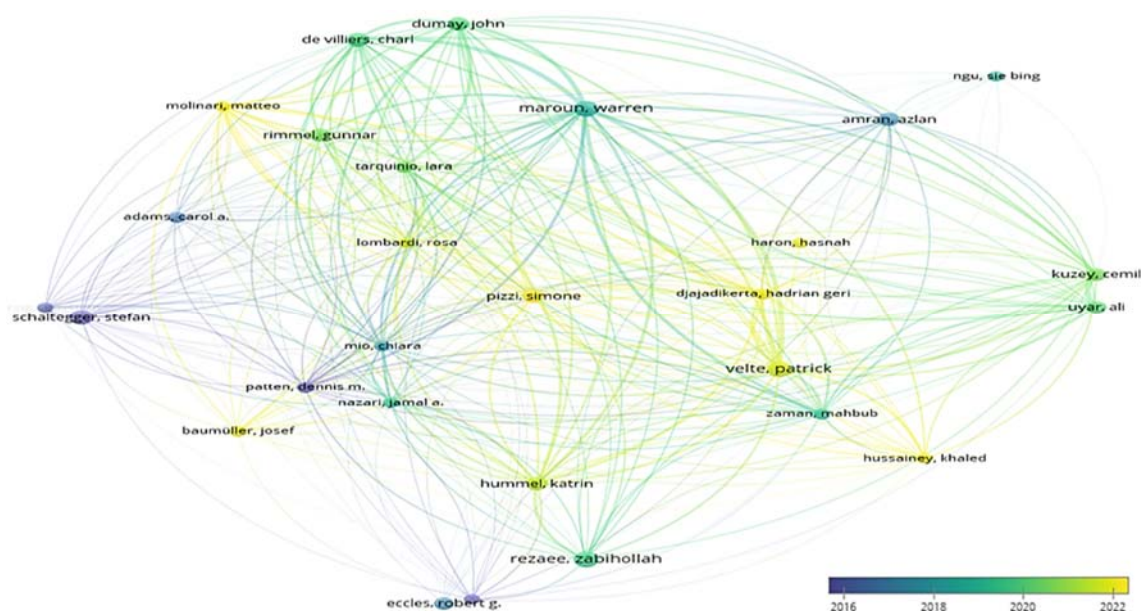


Figure 7

Overlay Visualization of Author Bibliographic Pairs

Source: *The Authors, 2024.*

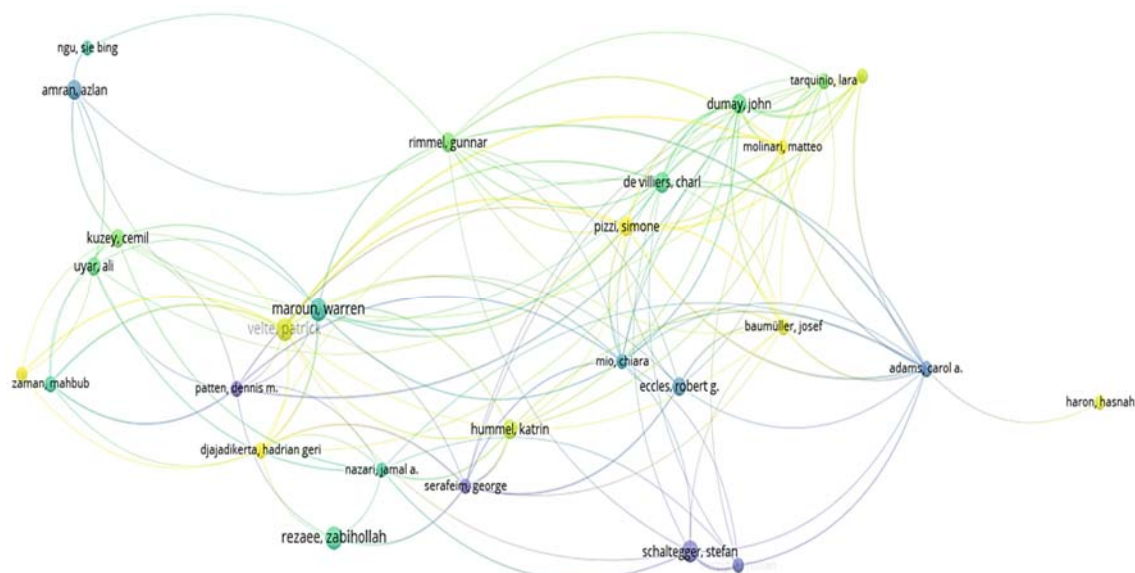


Figure 8

Network Visualization of the Co-Occurrence of the Author's Keywords

Source: *The Authors, 2024.*

The author's keyword appears combined in a network visualization in the above image. At this point, the researcher employed a threshold whereby 90 co-occurrences are required as a minimum. Ninety-one of the 3519 keywords and 54

pertinent keywords fulfill that criterion. With 49 occurrences and 82 total link strengths, sustainability reporting comes in at #1. The most famous phrases are good corporate governance, environmental disclosu-

re, environmental accounting, implementation, corporate sustainability, and profitability.

The colors in figure 9 above represent groups of related terms frequently found together. Corporate sustainability, environmental accounting, environmental disclosure, strong corporate governance, imple-

mentation, profitability, and sustainability reports comprise the first or largest cluster, represented by red. The researcher presented the digital visualization, as seen in the image. The data of the author's keyword occurrences with overlay visualization is shown in figure 10.

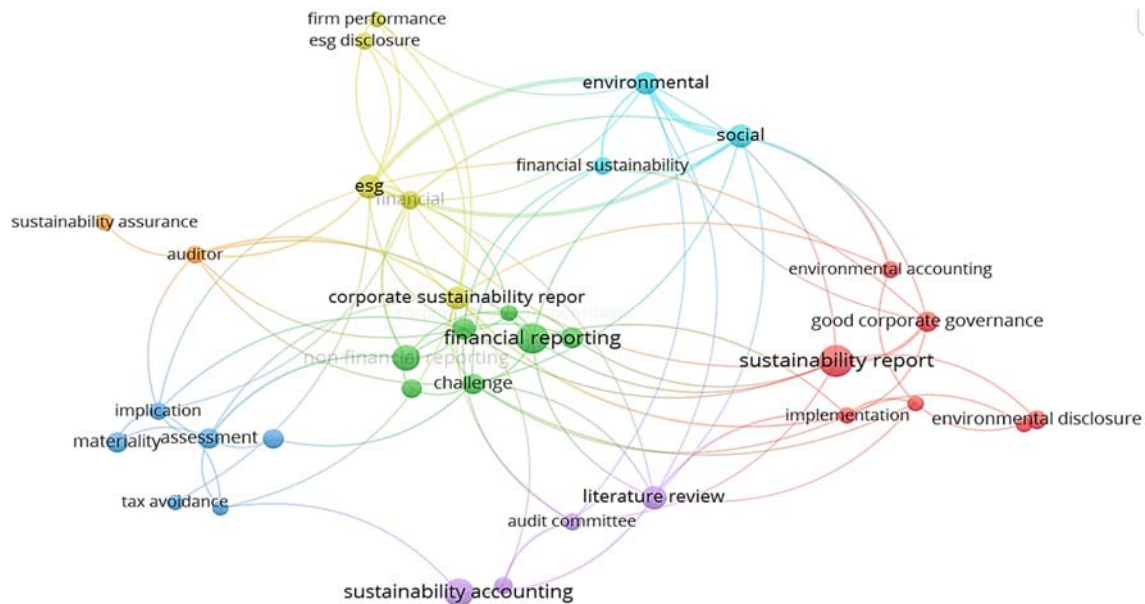


Figure 9

Network Visualization of The Co-Occurrence of The Author's Keywords

Source: The Authors, 2024

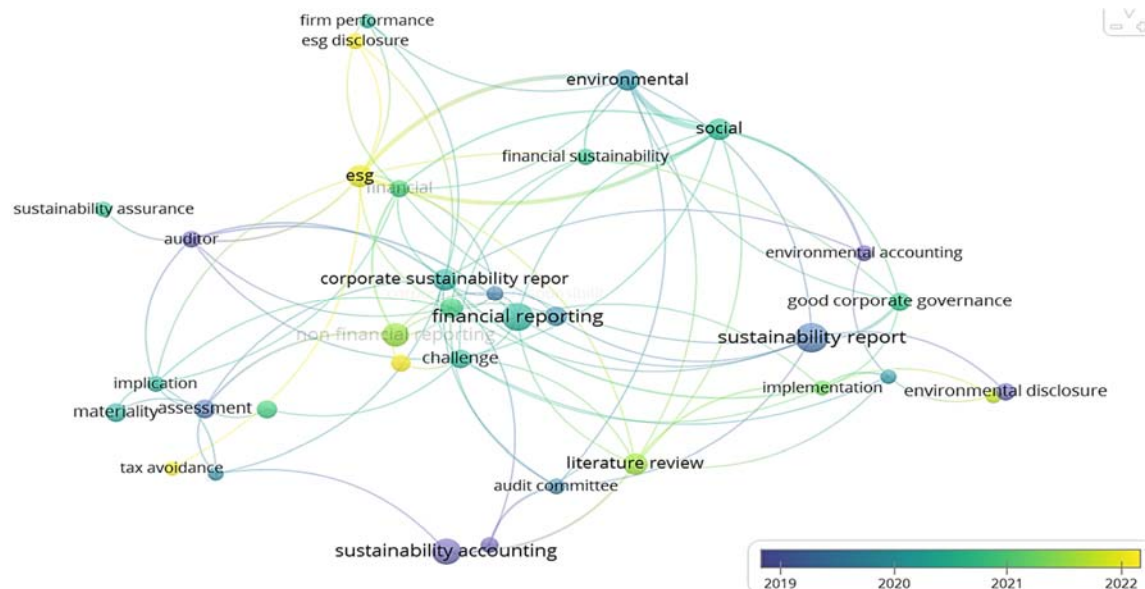


Figure 10

Overlay Visualization of The Co-Occurrence of The Author's Keywords

Source: The Authors, 2024

The term "yellow" indicates the most recent publication, which indicates that the keywords "tax avoidance," "eSG," "eSG disclosure," and "sustainable development goal" are those of articles that were just released in 2022. Over time, the terms of these articles have changed; for example, "sustainable report" became "eSG disclosure." Financial sustainability, ESG transparency, sound company governance, audit committee audits, and other factors have yet to be specifically examined in research on the SDG. Therefore, other factors like ESG disclosure, materiality, and sustainability assurance have not been directly included in research on tax evasion. It indicates a gap that authors, readers, and researchers in this area may fill.

Discussion

The articles covered in this study are about sustainable reporting and are derived from database dimensions. Descriptive and evaluative bibliometric analysis techniques are employed to analyze and visualize the data, including author keyword co-occurrences, country, institutional, journal, and publication bibliographic pairs, as well as publication bibliographic pairs. Regarding overall connection strength among the bibliographic pairs of nations, the United Kingdom holds the top position. Australia, after that, holds the second position. Despite having the third-highest total link strength, Italy holds the third position, although it is the top country in terms of citation count.

The following nations have also had an impact on this field: South Africa, Malaysia, France, Sweden, Austria, China, India, South Korea, Spain, Germany, Canada, Netherlands, New Zealand, South Africa, Bangladesh, Pakistan, Indonesian, Portugal, Egypt, Nigeria, Bahrain, Norway, Japan, Saudi Arabia, Finland, United Arab Emirates, Switzerland, Poland, Kuwait, Iran, Brazil, Turkey, Tunisia, Russia, Denmark, Ghana, Sri Lanka, Romania, Thailand, Jordan, Ukraine, Hungary, Croatia, and Iraq.

In terms of the strength of their connections, Bahrain, Bangladesh, China, Egypt, Hungary, India, Indonesia, Iran, Iraq, Jordan, Kuwait, Malaysia, Nigeria, Pakistan, Saudi Arabia, South Korea, Sri Lanka, Thailand, Tunisia, Turkey, United Arab Emirates, and the United States make up the first cluster, or the largest. The second cluster comprises the following countries: Australia, Austria, Canada, Croatia, Denmark, Finland, Germany, Italy, Netherlands, New Zealand, Norway, Romania, South Africa, Sweden, Switzerland, and the United Kingdom; the third cluster comprises Brazil, France, Japan, Poland, Portugal, Spain, and Ukraine; the fourth cluster comprises Ghana and Russia.

The University of the Witwatersrand (South Africa) comes at the top of the institution's bibliographical pair. The influential Australian university Macquarie University came in second in this subject. Following in order of precedence were Sapienza University of Rome (Italy), University of Auckland (Australia), University of Pisa (Italy), University of Pretoria (South Africa), Edith Cowan University (Australia), Ca' foscari University of Venice (Italy), University of Chieti-pescara (Italy), Leuphana University of Lüneburg (Germany), University of Salamanca (Spain), University of Pretoria (South Africa), Auckland University of Technology (Australia), University of Milano-bicocca (Italy), University of Salento (Italy), Brunel University London (United Kingdom), Northern University of Malaysia (Malaysia), University of Bologna (Italy), University of Foggia (Italy), Newcastle University (Australia), University of South Australia (Australia), University of Sfax (Tunisia), Universität Hamburg (Germany), University of Waikato (New Zealand), University of Valencia (Spain), Murray State University (United State), University of Hull (England), University of Portsmouth (England), The University of Sydney (Australia), Queensland University of Technology (Australia), University of Salerno (Italy), Radboud University Nijmegen (Netherlands),

University of Nottingham (England), Deakin University (Australia), University of Messina (6, 139, 2866), University of Oxford 12 271 2855, Mansoura University (Egypt), Vienna University of Economics and Business (Austria), Independent (Personal), University of Memphis (USA), University of South Africa (South Africa), University of Gävle (Sweden), Bocconi University (Italy), University of Bari Aldo Moro (Italy), Curtin University (Australia), Massey University (New Zealand), Universiti Sains Malaysia (Malaysia), University of Siena (Italy), University of Tasmania (Australia), Universiti Teknologi Mara (Malaysia), University of Brescia (Italy), Simon Fraser University (Columbia), University of Delhi (India), University of Turin (Italy), Durham University (England), University of Otago (New Zealand), Luiss University (Italy), University of Naples federico ii (Italy), Ahlia University (Bahrain), University of Burgos (Spain), Airlangga University (Indonesia), Comsats University Islamabad (Pakistan), University of Toronto (Canada), University of Melbourne (Australia), Swinburne University of Technology (Australia), UNSW Sydney (Australia), RMIT University (Australia) Kraków University of Economics (Poland), Harvard University (England), Babeş-Bolyai University (Romania), Sebelas Maret University (Indonesia), Sunway University (Malaysia), State University of Malang (Indonesia), University of Brawijaya (Indonesia), Binus University (Indonesia), University of Birmingham (England), Udayana University (Indonesia), Trisakti University (Indonesia), Bucharest University of Economic Studies (Rumania), and Financial University (Russian).

According to two journal bibliographies, sustainability is the journal that rates highest among the most significant for sustainability reporting research. Next are the electronic journals for SSRN, sustainability accounting management and policy, business strategy and the environment, mediterranean accountancy research, corporate social responsibility, environmental management,

journal of applied, social responsibility journal accounting research, and journal of financial reporting and accounting.

In the bibliographic pair of publications, Schaltegger and Zvezdov (2015) ranked first, followed by journal publications from Serafeim and Grewal (2017), Patten (2002), and Al-Shaer and Zaman (2016). Meanwhile, in the bibliographic pair, the author is dominated by Warren Maroun's articles (2018), followed by Velte Patrick (2017), Zabihollah Rezaee (2016), and Schaltegger and Wagner (2006).

Regarding the author's appearance, the top three keywords are sustainability reporting, excellent corporate governance, environmental accounting, disclosure and implementation, and corporate sustainability and profitability. Corporate sustainability, environmental accounting, environmental disclosure, sound corporate governance, implementation, profitability, and sustainability reports make up the first and largest cluster.

The keywords "tax avoidance," "ESG," "challenge," and "eSG disclosure" from the recently published article from 2022 indicate that the terminology is subject to change. 2019 saw the move from sustainability report to eSG disclosure. Other factors, including audit committee audits, sound corporate governance, ESG disclosure, and financial sustainability, have yet to be specifically studied with the sustainable development goal. Subsequently, tax avoidance studies have not explicitly included other factors like ESG disclosure to bestiality and sustainability assurance. It indicates a gap that authors, readers, and researchers in this area may fill.

The findings of this bibliometric analysis are consistent with those of Effah et al., (2023), who discovered that a research focus on development improves reporting quality through comprehensive social, environmental, and governance disclosures. Recent trends, however, indicate that sustainability reporting research is moving more and more in the direction of subjects like materiality, ESG disclosure, sustainable development

goals, and sustainability assurance. Pombinho et al., (2024) also obtained different results, indicating that most of the studies originated in Europe and Oceania; in contrast, this study discovered that sustainability reporting research is distributed relatively evenly throughout the world's continents. There is no particular research on a continent or nation.

The study by Benameur et al., (2024) is reinforced by this one, which shows that research on sustainability eventually reaches saturation and moves from the North to the South. In the meantime, Warren Maroun (2018) is the most influential, followed by Velte Patrick (2017), Zabihollah Rezaee (2016), and Schaltegger and Wagner (2006), based on publications. These findings align with the bibliometric research conducted by Mohapatra, Matta, and Gupta (2024).

CONCLUSSION AND SUGESTIONS

Conclusion

In light of the findings and deliberations, certain conclusions were drawn, including the following: the United Kingdom, Australia, and Italy (derived from bibliographic pairs of countries); journals: sustainability, ssrn electronic journal; sustainability accounting management and policy journal; and Journal of Physics Conference Series (derived from bibliographic pairs of journals); Schaltegger and Zvezdov (2015); Serafeim and Grewal (2017); and Patten (2002) based on bibliographic pairs of publications.

According to the author's bibliographic pairing, the most critical works on the subject of sustainability reporting study were Maroun's (2018) publication, which was followed by Velte (2017), Rezaee (2016), and Schaltegger and Wagner (2006). The terms "good corporate governance," "environmental disclosure," "environmental accounting," "implementation," "corporate sustainability," and "profitability" are still frequently used in discussions of this topic after "sustainable reporting."

Suggestions

As of 2022, the terms tax avoidance, eSG, challenge, and ESG disclosure have replaced the original change from the keywords sustainability reporting. Good corporate governance, ESG transparency, audit committee audits, and financial sustainability are variables that have yet to be directly included in the research gap on sustainable development goals. ESG disclosure, materiality, and sustainability assurance have not been explicitly included in research on tax evasion.

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