

# ***EXPLORING GLOBAL RESEARCH TRENDS IN SUSTAINABILITY ACCOUNTING AND ESG REPORTING***

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## ***Abstract***

*This study aims to explore global research trends in sustainability accounting and ESG reporting. The research employs a bibliometric analysis of Scopus-indexed publications spanning the period 2015–2025. A total of 191 journal articles were analyzed to examine publication output, sources, authorship, funding sponsors, countries, and subject areas. The results reveal a significant surge in research after 2020, highlighting the growing importance of sustainability accounting and ESG reporting in addressing climate change, governance, and social responsibility. The dissemination of research has expanded from specialized sustainability journals to broader business and accounting outlets, with Europe and the United States dominating contributions, while emerging economies such as India, Malaysia, and Indonesia are gaining a stronger presence. These findings suggest that sustainability accounting and ESG reporting have shifted into mainstream academic and regulatory priorities, driven by policies, institutional support, and scholarly interest. Implications arise for policymakers in harmonizing reporting standards, for corporations in enhancing legitimacy and stakeholder trust, and for academics in developing emerging themes such as assurance practices, regional disparities, and the role of digital innovations like AI and blockchain.*

***Keywords:*** *Bibliometric analysis, ESG reporting, research trends, scopus, Sustainability accounting.*

## ***Abstrak***

Penelitian ini bertujuan untuk mengeksplorasi tren riset global mengenai akuntansi keberlanjutan dan pelaporan ESG. Metode yang digunakan adalah analisis bibliometrik terhadap publikasi terindeks Scopus periode 2015–2025. Sebanyak 191 artikel jurnal dianalisis berdasarkan output publikasi, sumber, kepenulisan, sponsor pendanaan, negara, dan bidang kajian. Hasil penelitian menunjukkan adanya peningkatan signifikan setelah tahun 2020, yang menegaskan peran penting akuntansi keberlanjutan dan pelaporan ESG dalam menghadapi isu perubahan iklim, tata kelola, serta tanggung jawab sosial. Penyebaran riset juga semakin meluas, tidak hanya pada jurnal khusus keberlanjutan tetapi juga pada bidang bisnis dan akuntansi yang lebih umum. Eropa dan Amerika Serikat mendominasi kontribusi, namun negara berkembang seperti India, Malaysia, dan Indonesia mulai menunjukkan keterlibatan yang semakin besar. Temuan ini mengindikasikan bahwa akuntansi keberlanjutan dan pelaporan ESG telah bergeser menjadi arus utama dalam prioritas akademik maupun regulasi, didorong oleh kebijakan, dukungan institusional, dan minat ilmiah. Implikasi

penelitian mencakup harmonisasi standar pelaporan bagi pembuat kebijakan, peningkatan legitimasi dan kepercayaan pemangku kepentingan bagi perusahaan, serta pengembangan tema riset baru bagi akademisi, termasuk praktik assurance, kesenjangan regional, dan pemanfaatan inovasi digital seperti AI dan blockchain.

**Kata Kunci:** Analisis bibliometrik, pelaporan ESG, tren penelitian, scopus, Akuntansi keberlanjutan.

## INTRODUCTION

The rapid global transformation toward sustainability in recent decades has significantly influenced corporate practices, regulatory frameworks, and academic discourse. Sustainability accounting and Environmental, Social, and Governance (ESG) reporting have emerged as crucial mechanisms to promote transparency, accountability, and long-term value creation. These concepts are increasingly recognized as not only tools for corporate communication but also as strategic instruments that guide decision-making and stakeholder engagement (Bakarich et al., 2023; Choi & Lee, 2024; Kim et al., 2025). As corporations face mounting pressures from investors, regulators, and society at large, integrating sustainability practices into their accounting and reporting frameworks has become indispensable. This transition reflects the global momentum toward embedding non-financial disclosures into mainstream reporting, thereby shaping the contemporary research agenda in sustainability accounting and ESG reporting (Camilleri, 2025; Krasodomska et al., 2025).

The academic community has responded with a surge of studies examining different dimensions of sustainability accounting and ESG reporting. Scholars have analyzed methodological approaches, conceptual frameworks, regulatory implications, and practical challenges in implementing these reporting standards (Candio, 2024; Cheng et al., 2023; Goswami et al., 2023). This intellectual expansion underscores the interdisciplinary nature of the field, bridging accounting, finance, economics, law, and sustainability studies.

Moreover, bibliometric analyses have proven instrumental in mapping the development of this literature, identifying emerging themes, and tracking the evolution of academic interest (Camilleri et al., 2024; Del Gesso & Lodhi, 2025). The growing body of knowledge highlights how sustainability accounting has shifted from voluntary and fragmented disclosures to more standardized and regulated frameworks, such as those advanced by the International Sustainability Standards Board (ISSB) and the European Union's Corporate Sustainability Reporting Directive (CSRD).

Parallel to the development of sustainability accounting, ESG reporting has emerged as a critical metric for investors and stakeholders to assess corporate performance beyond financial outcomes. Studies highlight that ESG disclosure enhances legitimacy, reduces information asymmetry, and shapes capital allocation (Che Kasim et al., 2024; Christiaanse, 2023; Hay et al., 2024). As global investors increasingly integrate ESG criteria, the demand for reliable and comparable disclosures has intensified. Research also reveals regional disparities in ESG adoption and compliance, driven by institutional, cultural, and regulatory factors (Eakpisanakit & Pirzada, 2025; Fayad et al., 2024). Sustainability challenges such as climate change and social inequality further emphasize the role of accounting in enabling sustainable business models. Scholars argue that sustainability accounting provides the infrastructure to measure, manage, and communicate progress toward the UN SDGs (Hermawan & Handoyo, 2025; Kopnina et al., 2025; Lambert & Holmes, 2025). Consequently, discourse has expanded from

environmental issues to broader themes of governance, ethics, and social responsibility (Lee, 2025; Lulaj & Brajković, 2025). The multidimensional nature of sustainability and ESG research underscores the value of bibliometric approaches in synthesizing knowledge and identifying trends relevant to both academia and practice.

From a methodological perspective, bibliometric studies are particularly valuable in capturing the trajectory of academic research over time. They allow scholars to quantify publication output, analyze citation networks, and identify influential authors, institutions, and countries contributing to the discourse (Alkayed et al., 2024; Chung et al., 2024; Hedley et al., 2024). These analyses not only provide a descriptive overview but also reveal intellectual structures and emerging clusters of knowledge. By mapping the field, bibliometric studies enable researchers to uncover gaps and opportunities for future inquiry. Given the rapid expansion of sustainability accounting and ESG reporting research, a systematic bibliometric analysis is timely and necessary to consolidate fragmented insights and chart the global research landscape (Ekaristi et al., 2025; Biondi, 2025).

The significance of bibliometric analysis is further heightened by the dynamic regulatory and institutional environment. Policymakers and standard-setting bodies increasingly rely on academic evidence to design effective sustainability reporting frameworks. For instance, recent reforms in sustainability standards reflect scholarly debates on materiality, comparability, and assurance of ESG data (Darsono et al., 2025; Celozza & Owens, 2025). Similarly, international organizations such as the United Nations and the World Bank draw upon academic research to align sustainability reporting with broader developmental goals. The academic community thus plays a pivotal role in shaping practice, reinforcing the need to systematically analyze and disseminate trends in sustainability accounting and ESG reporting.

Despite the growing body of studies, a consolidated understanding of global research on sustainability accounting and ESG reporting remains limited. While case studies and regional analyses offer insights, a holistic perspective is needed to capture publication growth, thematic focus, and collaboration networks. This highlights the importance of a bibliometric analysis spanning 2015–2025, a period of major shifts in corporate reporting and sustainability discourse (Fayad et al., 2024; Krasodomska et al., 2025). Such analysis can reveal both achievements and future trajectories. Accordingly, this study conducts a comprehensive bibliometric review of Scopus-indexed literature on sustainability accounting and ESG reporting between 2015 and 2025. It examines publication output, citation impact, thematic evolution, and collaboration at institutional and country levels, thereby mapping the global knowledge structure and identifying influential contributions.

Although the number of studies on sustainability accounting and ESG reporting continues to grow, several research gaps remain that require attention. First, most previous studies have focused on the context of developed countries, leaving a limited understanding of ESG practices in developing countries. Second, much research is conceptual or fragmented, with case studies being the focus, while systematic analysis of the global landscape is rare. Third, developments in digital technologies such as big data, artificial intelligence, and blockchain are often cited as potentially transformative in ESG reporting, yet empirical evidence on their implementation and impact remains limited. This gap raises the need for a more comprehensive examination of how research trends are evolving globally and how new issues, such as assurance, regional disparities, and digital innovation, are beginning to be integrated into the literature.

To address these gaps, this study motivates a solution by conducting a bibliometric analysis of Scopus-indexed publications from 2015–2025. This approach was chosen because it allows for systematic mapping of publication growth, collaboration networks, and emerging themes in sustainability accounting and ESG reporting research. Thus, this study not only provides a descriptive overview but also offers a more comprehensive framework for understanding the dynamics of development in this field. The results are expected to serve as a basis for academics in identifying future research directions, for regulators in formulating more harmonized reporting standards, and for companies in increasing transparency, legitimacy, and stakeholder trust.

Ultimately, this research is expected to enrich academic and practical understanding of sustainability accounting and ESG reporting as intertwined areas of study. By capturing the global intellectual landscape, it provides an evidence-based foundation for future scholarly endeavors and policy decisions. The findings will shed light on how sustainability and ESG reporting have transitioned from marginal discussions to mainstream business practices and research priorities. Moreover, it will point to emerging research frontiers, including digitalization of ESG reporting, assurance practices, and integration of sustainability data into strategic decision-making. This holistic perspective reinforces the role of bibliometric analysis as a powerful tool to bridge academic knowledge with real-world challenges in achieving sustainable development.

## LITERATURE REVIEW

The growing importance of sustainability accounting has attracted significant scholarly attention over the past decade. Sustainability accounting represents a shift from conventional financial reporting

toward integrating social, environmental, and governance concerns into corporate disclosures. Scholars argue that it plays a critical role in providing transparency and accountability regarding organizations' sustainable practices (Camilleri, 2025; Choi & Lee, 2024; Krasodomka et al., 2025). This paradigm shift reflects the increasing societal and investor demands for businesses to align their activities with global sustainability objectives. Moreover, the literature highlights that sustainability accounting is essential in supporting the United Nations Sustainable Development Goals (SDGs), as it provides a structured framework for measuring and communicating non-financial performance (Hermawan & Handoyo, 2025; Kopnina et al., 2025; Lambert & Holmes, 2025).

Parallel to sustainability accounting, ESG reporting has gained prominence as a strategic tool for both corporations and investors. ESG disclosures provide comprehensive information on environmental performance, social responsibility, and governance structures, which influence investment decisions and corporate legitimacy (Christiaanse, 2023; Che Kasim et al., 2024; Hay et al., 2024). Studies also suggest that ESG reporting mitigates information asymmetry and improves stakeholder trust (Yu et al., 2023; Saini et al., 2025). While ESG frameworks are not yet fully standardized across jurisdictions, ongoing efforts by international bodies such as the ISSB and European CSRD highlight the global push toward comparability and reliability in disclosures (Darsono et al., 2025; Ramautar et al., 2024). However, scholars also highlight regional disparities in adoption, reflecting differences in institutional contexts and regulatory pressures (Fayad et al., 2024; Wichianrak et al., 2023).

Recent studies have examined the evolving role of technology and innovation in enhancing sustainability reporting practices. Digital platforms, big data analytics, and

artificial intelligence are increasingly employed to improve the quality, efficiency, and credibility of sustainability information (Naddyrah & Rusmanto, 2024; Pippin et al., 2025). Similarly, blockchain-based frameworks are being explored to ensure greater transparency and traceability of ESG data (Nurlatifah et al., 2025; Nagar & Schoenfeld, 2024). These technological advancements signify a new wave in sustainability accounting research, where digital transformation aligns with corporate reporting obligations. At the same time, challenges such as assurance quality and stakeholder interpretation of ESG data remain significant obstacles (Tettamanzi et al., 2024; Parfitt, 2024).

From a regulatory perspective, sustainability reporting has evolved toward stricter mandates, with the EU's CSRD setting higher requirements while other regions adopt varied voluntary or mandatory approaches (Candio, 2024; Eakpisankit & Pirzada, 2025). Scholars highlight that effective ESG practices require not only regulatory compliance but also strong governance and internal controls to ensure integration into strategic management rather than symbolic reporting (Simmons et al., 2024; Pratama et al., 2024). Bibliometric studies synthesize this growing body of research by examining publication output, citation networks, and thematic clusters, offering insights into intellectual structures, leading contributors, and emerging themes (Alkayed et al., 2024; Camilleri et al., 2024; Del Gesso & Lodhi, 2025). Reviews show steady publication growth from 2015 to 2025, underscoring the academic and practical importance of sustainability disclosures (Chung et al., 2024; Hedley et al., 2024). Dominant themes include governance, stakeholder engagement, and assurance of sustainability reports, while ESG integration into investment strategies and its financial implications remain central topics (Bakarich et al., 2023; Kim et al., 2025).

The literature also highlights tensions and debates surrounding the materiality and comparability of sustainability information. Some scholars argue that voluntary sustainability disclosures risk being inconsistent and potentially misleading (Lee, 2025; Yadav et al., 2025), while others contend that the proliferation of frameworks enhances adaptability and responsiveness to diverse stakeholder needs (Principale & Pizzi, 2023; Pizzi et al., 2024). Additionally, assurance of ESG reports remains contested, as questions persist regarding the credibility and independence of assurance providers (Biondi, 2025; Celozza & Owens, 2025). Addressing these challenges is essential to strengthening the reliability of sustainability and ESG information in capital markets.

In analyzing sustainability accounting and ESG reporting, the application of middle-range theories provides a more practical lens to explain organizational behavior. Unlike grand theories that tend to be abstract, middle-range theories offer frameworks that can directly connect empirical evidence with managerial and institutional practices.

One of the most widely applied theories is Legitimacy Theory, which posits that organizations disclose sustainability and ESG information to secure social acceptance and maintain alignment with societal norms. Through ESG disclosure, firms demonstrate their commitment to environmental protection, ethical governance, and social responsibility, thereby strengthening stakeholder trust.

Another relevant framework is the Stakeholder Theory, which argues that corporate survival depends on meeting the expectations of diverse stakeholders, including investors, regulators, customers, and communities. From this perspective, sustainability accounting is a strategic response to growing stakeholder demand for transparency and accountability.

In addition, Institutional Theory highlights that ESG practices are not only

voluntary but also shaped by regulatory requirements, cultural norms, and industry standards. This theory explains why sustainability reporting varies across regions, with stronger adoption in areas where institutional pressures are more pronounced, such as the European Union under the CSRD framework.

By incorporating these middle-range theories, this study situates bibliometric findings within established theoretical lenses, enabling a deeper interpretation of global research trends. These frameworks clarify why ESG reporting has become a mainstream concern, how firms strategically communicate sustainability performance, and how institutional environments influence adoption across countries.

At the same time, the literature increasingly emphasizes the social and ethical dimensions of sustainability accounting. Beyond environmental considerations, studies now explore issues of equity, inclusion, and governance accountability (Ekaristi et al., 2025; Sukmadilaga et al., 2023). These perspectives broaden the scope of sustainability reporting, underscoring its role not only in environmental protection but also in advancing broader societal values. Emerging themes also include the role of corporate culture, leadership commitment, and employee engagement in embedding sustainability into organizational practices (Lulaj & Brajković, 2025; Goswami et al., 2023).

Despite these extensive contributions, scholars consistently point to several research gaps. First, while bibliometric analyses provide valuable macro-level insights, there is limited work connecting bibliometric findings to real-world corporate practices and policy reforms (Eakpisankit & Pirzada, 2025; Simmons et al., 2024). Second, while technology is reshaping sustainability reporting, empirical evidence on its practical application and long-term impact remains scarce (Naddyrah & Rusmanto, 2024; Pippin

et al., 2025). Third, there is a need for greater comparative studies that analyze variations in ESG reporting practices across emerging and developed economies (Ramautar et al., 2024; Wichianrak et al., 2023). Addressing these gaps would significantly enhance the relevance and applicability of sustainability accounting research in guiding global policy and practice.

In summary, the literature demonstrates that sustainability accounting and ESG reporting have evolved from niche academic discussions to mainstream concerns shaping corporate governance, investment decisions, and regulatory frameworks. The integration of technological innovation, the rise of global reporting standards, and the expansion of thematic concerns reflect the dynamism of this field. Nevertheless, challenges regarding comparability, assurance, and contextual differences persist. As sustainability imperatives intensify globally, future research must continue to advance interdisciplinary approaches and explore innovative solutions to strengthen the credibility and utility of sustainability reporting.

## RESEARCH METHOD

This study employs a literature review approach using bibliometric analysis to explore research trends in sustainability accounting and ESG reporting. The data were collected from the Scopus database, which is widely recognized as one of the most comprehensive and authoritative sources of peer-reviewed literature. The search was conducted by applying relevant keywords related to “sustainability accounting” and “ESG reporting” within the publication period of 2015–2025. Based on the established criteria, a total of 191 articles were identified as the primary dataset for this study. The bibliometric analysis was carried out to map publication trends, citation patterns, collaboration networks, and thematic clusters within the selected period.

This method allows for the visualization of knowledge structures and identification of emerging themes in sustainability accounting and ESG reporting research. The findings from this approach provide a comprehensive overview of the intellectual landscape, highlighting key contributors, influential publications, and research directions that have shaped the discourse in the last decade.

## RESULTS AND DISCUSSION

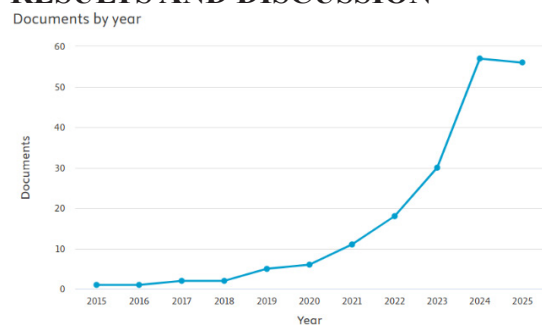


Table 1. Documents by Year

Table 1. The exponential growth of research on sustainability accounting and ESG reporting from 2015 to 2025. In the early years (2015–2018), publication activity was relatively low and stable, with only a few articles each year, reflecting the fact that sustainability reporting was still in its early stages of scholarly interest and largely considered a supplementary dimension of corporate reporting. From 2019 onwards, there is a gradual but noticeable increase in publication output, which aligns with the growing international discourse around the United Nations Sustainable Development Goals (SDGs) and the rising global awareness of climate change, ethical governance, and social responsibility. The steep rise becomes particularly evident after 2020, when issues such as the COVID-19 pandemic, corporate resilience, and environmental risks heightened the relevance of sustainability disclosures. Between 2021 and 2023, the number of articles rose sharply, demonstrating that sustainability accounting and ESG reporting

are moving into the mainstream of academic and policy discussions. By 2024, the number of publications peaks at more than 50, before slightly declining but remaining very high in 2025, showing that interest is still robust. This trajectory indicates that the field is undergoing rapid expansion and has become a central area of research within business and management disciplines. The growth also mirrors policy and regulatory developments, such as the establishment of the International Sustainability Standards Board (ISSB) in 2021 and the introduction of the European Union’s Corporate Sustainability Reporting Directive (CSRD), which have both pushed corporations and researchers to explore the implications of sustainability disclosures. Overall, the data suggest that sustainability accounting and ESG reporting research are not only topical but also increasingly influential, with the last five years (2020–2025) representing a critical acceleration period that reflects the urgency and global prioritization of sustainability in both academia and practice.

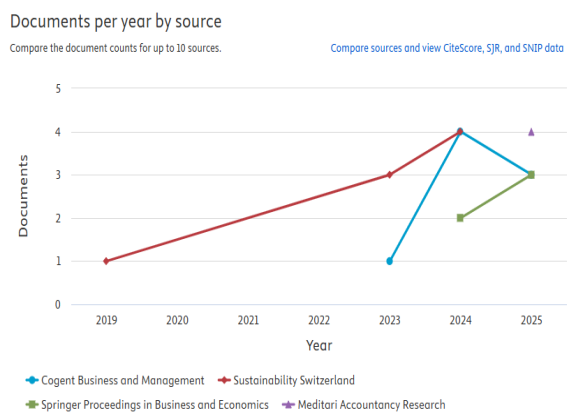


Table 2. Documents per Year by Source

Table 2. The distribution of documents per year by source reveals the specific journals and publication outlets that are contributing to the growing body of knowledge on sustainability accounting and ESG reporting. Among these, Sustainability (Switzerland) shows consistent and steady contributions from 2019 through 2024, reflecting its role as

a leading outlet for interdisciplinary research on sustainability topics. The journal's open-access model and broad scope make it a preferred choice for scholars aiming to reach diverse academic and practitioner audiences. Another significant contributor is Cogent Business and Management, which began to publish articles on this topic around 2023 and demonstrated a sharp increase by 2024, suggesting its rising engagement with sustainability-focused management and accounting studies. Springer Proceedings in Business and Economics also appears as a source in 2024, reflecting how conferences and proceedings are being utilized to disseminate early findings in this rapidly developing area. Interestingly, Meditari Accountancy Research entered in 2025, indicating that high-quality, specialized accounting journals are beginning to adopt sustainability and ESG as mainstream research themes. This

shift highlights how the field is no longer confined to broad sustainability-focused journals but is gaining traction in established accounting and business publications. The upward trend across diverse sources suggests that sustainability accounting and ESG reporting are increasingly recognized as multi-disciplinary topics, cutting across business management, accounting, finance, economics, and sustainability studies. Moreover, the variety of outlets also indicates that research dissemination is diversifying, allowing the field to gain visibility among both specialized and general academic audiences. The overall trend confirms that sustainability-related reporting is transitioning from a niche area into one that commands significant attention across the academic publishing landscape, particularly since 2023, when multiple outlets began actively engaging with the topic.

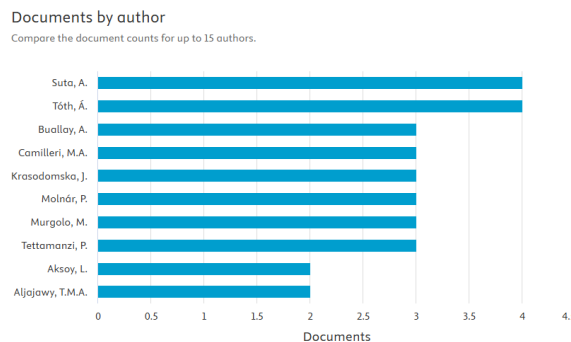


Table 3. Documents by Author

Table 3. The analysis of documents by author highlights the most active contributors to the field of sustainability accounting and ESG reporting, with a group of scholars consistently producing multiple publications in recent years. Among the top authors, A. Suta and Á. Tóth stands out with the highest number of contributions, each having more than four publications, which indicates their central role in advancing theoretical and empirical discussions in this area. They are followed by authors such as A. Buallay, M.A. Camilleri, J. Krasodomska, P. Molnár, and M. Murgolo, each with approximately three publications, signaling

their consistent engagement and recognition in sustainability-related research. The presence of scholars such as P. Tettamanzi, L. Aksoy, and T.M.A. Aljojawy with two or more documents also reflects a growing pool of researchers actively contributing to the global knowledge base. The distribution shows that while a few authors dominate the top ranks, the contributions are relatively diverse, indicating that sustainability accounting and ESG reporting are areas of collective and expanding scholarly interest. The emergence of these key authors may also signal the development of research clusters or schools of thought that influence

the direction of the literature. For instance, some scholars focus on methodological innovations such as bibliometric analysis, while others emphasize practical challenges in ESG adoption and reporting. Overall, the chart demonstrates that while leadership

in the field is established by a small but influential group of researchers, there is also a broadening base of academics contributing to the discourse, which ensures the field's continued development and diversification in the coming years.

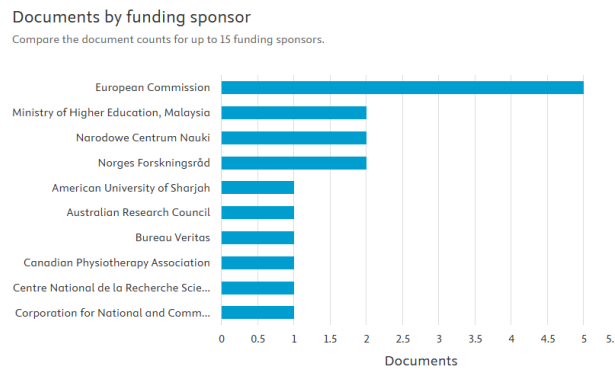


Table 4. Documents by Funding Sponsor

Table 4. Analysis of documents by funding sponsors provides important insights into the institutional and financial support behind sustainability accounting and ESG reporting research. The European Commission emerges as the leading sponsor, funding more than five documents, which underscores the European Union's commitment to advancing sustainability policies and supporting academic research in this area. This aligns with the EU's regulatory push, including the CSRD, which has positioned Europe as a global leader in sustainability reporting standards. Other prominent sponsors include the Ministry of Higher Education in Malaysia, Narodowe Centrum Nauki (National Science Centre, Poland), and Norges Forskningsråd (Research Council of Norway), each supporting multiple publications. Their involvement illustrates how different national governments and research councils are prioritizing sustainability as part of their academic and policy agendas. Additional contributors, such as the American University of Sharjah, the Australian Research Council, Bureau Veritas, and the Canadian Physiotherapy Association, indicate that both academic institutions and professional organizations recognize the strategic importance of sustainability

reporting research. Interestingly, the inclusion of organizations like Bureau Veritas, a global certification and assurance provider, highlights the practical and applied dimension of ESG reporting, where funding is directed not only toward theoretical exploration but also toward advancing reliable practices in sustainability assurance. The diversity of funding sources reflects the multidisciplinary and global relevance of sustainability accounting, showing that it is being championed not only by Western institutions but also by actors across Asia, the Middle East, and other regions. This broad base of financial support ensures that the research field remains dynamic, policy-relevant, and responsive to real-world challenges, ultimately reinforcing the global shift toward more transparent, accountable, and sustainable corporate practices.

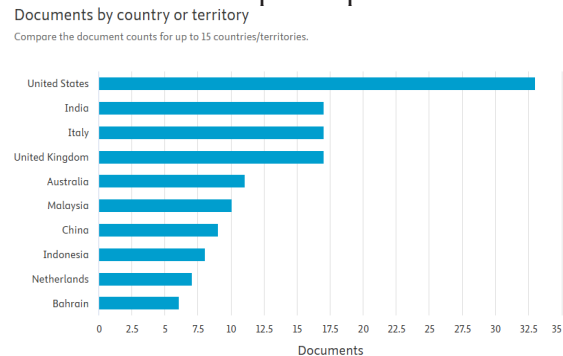


Table 5. Documents by Country or Territory

Table 5. The distribution of documents by country chart shows that research related to sustainability accounting and ESG reporting is dominated by the United States, with the highest number of publications, at over 30 documents, confirming its position as a global academic and business hub proactive in sustainability issues. This aligns with increasing regulations and capital market demands in the US regarding ESG disclosure, such as the SEC's policy on sustainability disclosure. Following the US, India, Italy, and the UK, each published around 16–17 documents, indicating that this topic is also a major concern in Europe and South Asia. India, for example, has adopted Business Responsibility and Sustainability Reporting (BRSR), thus encouraging academic research. Italy and the UK demonstrate Europe's strong role in promoting sustainability policies, particularly through the European Union's European Green Deal and

stringent ESG regulations. Meanwhile, Australia, Malaysia, China, Indonesia, the Netherlands, and Bahrain rank next with a lower number of publications, ranging from 6 to 12 documents. This reflects the development of research in the Asia-Pacific and Middle East regions, although not on a scale comparable to that of the United States and Europe. The emergence of emerging markets such as Malaysia, Indonesia, and Bahrain on the publication map indicates growing academic attention to ESG issues in emerging markets, as pressure from international investors and multilateral institutions mounts. Therefore, the map demonstrates that while sustainability accounting and ESG reporting research remains concentrated in developed countries, global trends point to a wider spread of research into emerging markets, potentially enriching research perspectives and strengthening international collaboration in the future.

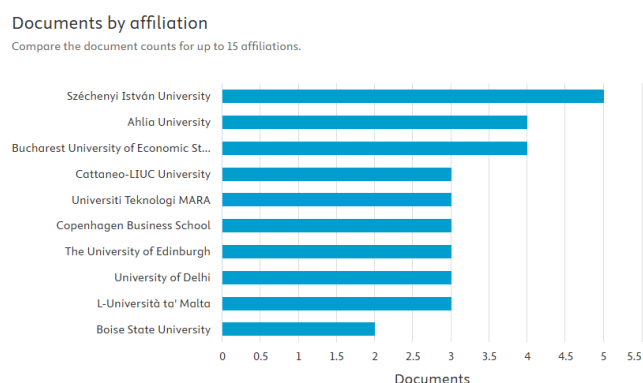


Table 6. Documents by Affiliation

Table 6 shows that several universities are key centers of research related to sustainability accounting and ESG reporting. Széchenyi István University ranks highest with more than five publications, demonstrating this Hungarian institution's role in developing sustainability studies internationally. Ahlia University in Bahrain and Bucharest University of Economic Studies in Romania are next with four publications, reflecting significant contributions from the Middle East and

Eastern Europe. This is interesting because it demonstrates that ESG and sustainability accounting research is not only concentrated in large universities in the US or Western Europe, but also in educational institutions from regions traditionally underrepresented in global research. Other universities, such as Cattaneo-LIUC University in Italy, Universiti Teknologi MARA in Malaysia, Copenhagen Business School in Denmark, University of Edinburgh in the UK, University of Delhi in India, L-Università ta' Malta, and Boise State

University in the US, also contribute with two to three publications. This distribution confirms that ESG and sustainability accounting research is developing globally through a diverse network of universities in both developed and developing countries. Furthermore, the geographic variation in author affiliations suggests the potential for international collaboration across continents that could strengthen the research impact.

Documents by subject area

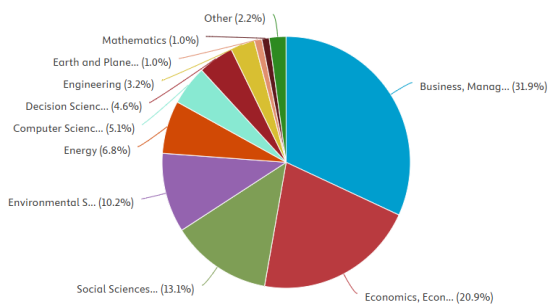


Table 7. Documents by Type

Table 7. Document type graph shows that the majority of publications related to sustainability accounting and ESG reporting are journal articles, accounting for 63%. This dominance of articles reflects the fact that ESG topics have become a major theme in peer-reviewed academic literature, which is generally considered the most credible source of scientific research. In addition to articles, book chapters accounted for 15.3%, indicating a substantial contribution from book-based academic publications, which allow for in-depth exploration of ESG issues in the form of theories and case studies. Conference papers accounted for 9.5%, indicating that this research is also frequently presented in scientific forums, allowing for a dynamic exchange of ideas before being published in formal journals. Other document types that emerged were reviews (5.8%), which serve to summarize trends and theories; books (4.2%) as in-depth literature; and minor documents such as conference reviews, data papers, notes, and short surveys, each accounting for only around 0.5%. These proportions

indicate that although journal articles are the dominant format, there is a diversification of publication formats, demonstrating the depth and breadth of research. This is important because the diverse publication formats demonstrate how ESG and sustainability accounting topics are not only academically discussed in scientific journals but also addressed in educational contexts, academic discussions, and popular dissemination. Thus, this pattern demonstrates a balance between the dissemination of new ideas through conferences, the reinforcement of theories in books, and academic validation through journal articles, all of which together strengthen ESG's position as an established field of study.

Documents by subject area

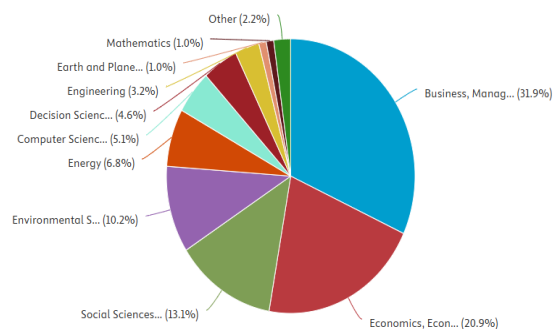


Table 8. Documents by Subject Area

Table 8. Distribution of documents by discipline shows that sustainability accounting and ESG reporting studies are highly multidisciplinary, although they are still dominated by business, management, and accounting at 31.9%, reflecting the nature of ESG topics as part of corporate disclosure and corporate governance. Economics and finance came in second with 20.9%, indicating the close relationship between ESG and economic performance, sustainable investment, and fiscal policy. Furthermore, social sciences contributed 13.1%, indicating the important role of ESG in social issues such as justice, corporate social responsibility, and community sustainability. Environment contributed 10.2%, which is relevant because ESG is inextricably linked

to global environmental issues such as climate change and decarbonization. Energy (6.8%) also contributed significantly, given that the energy transition is a key issue in ESG reporting. Meanwhile, computer science (5.1%) and decision science (4.6%) demonstrate the link between ESG research and digital technology, big data, and data-driven decision-making. Engineering (3.2%), earth and planetary science (1%), and mathematics (1%) made smaller but still important contributions, linking technical aspects to sustainability practices. Thus, this distribution emphasizes that ESG and sustainability accounting are not solely accounting domains, but rather multidisciplinary topics requiring integration between economics, social sciences, environmental sciences, technology, and public policy. This disciplinary diversity is both an advantage and a challenge for ESG research, as it requires a cross-disciplinary approach to comprehensively address sustainability issues.

## Discussion

The findings of this bibliometric analysis reveal an exponential growth in research on sustainability accounting and ESG reporting between 2015 and 2025, reflecting the increasing global urgency to integrate non-financial disclosures into mainstream corporate reporting. The sharp increase in publications after 2020 suggests that sustainability issues have moved from being peripheral concerns to becoming central in both academic and regulatory agendas. This surge corresponds with global challenges such as climate change, social inequality, and the COVID-19 pandemic, which have collectively amplified the need for transparent sustainability disclosures (Alkayed et al., 2024; Bakarich et al., 2023). These results support earlier studies that identified sustainability accounting as a mechanism not only for accountability but also for building legitimacy and trust

among stakeholders (Camilleri, 2025; Choi & Lee, 2024). By documenting the rise of scholarly attention, this study confirms that sustainability accounting and ESG reporting have become mainstream research fields driving both academic inquiry and policy reforms.

The analysis of document sources highlights the increasing diversification of publication outlets, with journals such as *Sustainability* (Switzerland), *Cogent Business and Management*, and *Meditari Accountancy Research* emerging as key contributors. This indicates a shift in the academic landscape where sustainability topics are no longer limited to niche or specialized journals but are entering mainstream business and accounting outlets. Such diversification enhances the visibility of sustainability research across disciplines and demonstrates its cross-cutting relevance (Cheng et al., 2023; Del Gesso & Lodhi, 2025). Moreover, the presence of conference proceedings shows that sustainability and ESG research are being actively debated at scholarly gatherings, allowing for the exchange of ideas before they crystallize into journal publications. This dynamic dissemination pathway reflects the field's evolving nature and the demand for rapid knowledge exchange.

The analysis of authorship patterns reveals a concentration of influential contributors such as Suta, Tóth, Buallay, Camilleri, and Krasodomska, whose consistent output has significantly shaped the field. Their work spans diverse themes, including theoretical frameworks, empirical analyses, and methodological advancements in sustainability accounting. This confirms the creation of intellectual clusters where a few highly productive scholars anchor the discourse, while an expanding base of contributors ensures diversity and innovation (Ekaristi et al., 2025; Hedley et al., 2024). Such author networks reflect both leadership and inclusivity, which are necessary for

the maturation of sustainability accounting research. Additionally, the findings suggest the importance of collaboration across regions, given that sustainability issues are global in scope but context-specific in practice.

The role of funding sponsors also emerges as a critical driver of research. The European Commission stands out as the most significant sponsor, highlighting the EU's strong commitment to advancing sustainability reporting through both policy and academic investment. This aligns with the adoption of the Corporate Sustainability Reporting Directive (CSRD), which has positioned Europe as a leader in global ESG regulation (Candio, 2024; Darsono et al., 2025). Other sponsors, such as Malaysia's Ministry of Higher Education and Poland's Narodowe Centrum Nauki, demonstrate that financial support for sustainability research is not limited to advanced economies but also extends to emerging markets where ESG integration is still evolving. The diversity of funding sources underscores the global recognition of sustainability accounting as a pressing academic and policy priority.

Country-level distribution further reinforces the dominance of developed economies such as the United States, Italy, and the United Kingdom in advancing research, but also points to a growing contribution from emerging markets like India, Malaysia, and Indonesia. The presence of emerging economies indicates increasing awareness and scholarly interest in ESG reporting outside the traditional Western context (Hermawan & Handoyo, 2025; Fayad et al., 2024). This geographical spread enhances the richness of the literature by incorporating diverse regulatory, cultural, and institutional perspectives, but it also highlights a gap: the imbalance in research output between developed and developing countries. Addressing this gap through international collaboration could strengthen the global knowledge base and improve

the applicability of sustainability reporting standards across contexts.

The analysis of document types confirms that peer-reviewed journal articles dominate the field, representing 63% of publications. This reflects the academic community's reliance on journals as the primary medium for disseminating sustainability research. However, the presence of book chapters, conference papers, and reviews demonstrates a healthy diversity of publication types that contribute to both depth and breadth in the field (Pizzi et al., 2024; Simmons et al., 2024). Such diversification ensures that sustainability topics are debated not only in academic journals but also in educational contexts and policy-related literature, thereby bridging research with practice. Similarly, the subject area distribution underscores the multidisciplinary nature of sustainability accounting, with contributions spanning business, economics, social sciences, environmental studies, and technology. This multidisciplinary engagement strengthens the field's capacity to address complex and interconnected sustainability challenges (Kopnina et al., 2025; Lulaj & Brajković, 2025).

Despite these advances, the findings also highlight several challenges. First, debates on materiality, assurance, and comparability of ESG data remain unresolved, with some scholars emphasizing the risk of inconsistent and potentially misleading disclosures (Lee, 2025; Yadav et al., 2025). Second, while technology such as AI and blockchain is increasingly cited as a transformative force in sustainability reporting, empirical evidence on its effectiveness remains limited (Naddyrah & Rusmanto, 2024; Nurlatifah et al., 2025). Third, the uneven geographical distribution of research suggests the need for more comparative and context-specific studies that examine ESG practices in emerging and developing economies (Wichianrak et al.,

2023; Ramautar et al., 2024). These gaps point to future research directions that could strengthen both the academic rigor and practical impact of sustainability accounting.

In summary, this bibliometric analysis confirms the rapid evolution of sustainability accounting and ESG reporting as integral fields of study, marked by exponential growth in publications, diversified sources, and interdisciplinary engagement. The findings reveal strong leadership by developed economies and influential scholars, but also an emerging role for developing countries and new methodological approaches. Importantly, the study highlights persistent challenges related to assurance, comparability, and the integration of technology. Building on these insights, future research must continue to expand geographically, embrace digital innovations, and bridge academic knowledge with regulatory and corporate practice to ensure that sustainability accounting and ESG reporting remain effective tools for advancing global sustainability goals.

## CONCLUSION

This study provides a comprehensive bibliometric analysis of global research trends in sustainability accounting and ESG reporting from 2015 to 2025, based on 191 Scopus-indexed articles. The findings demonstrate a significant upward trajectory in publication output, particularly after 2020, reflecting the growing academic and practical relevance of sustainability reporting in the context of global challenges such as climate change, social inequality, and the COVID-19 pandemic. Sustainability accounting and ESG reporting have evolved from peripheral concerns into central mechanisms for corporate transparency, accountability, and long-term value creation. The study confirms that these topics are not only embedded in academic discourse but also increasingly influential in shaping policy and corporate practices worldwide.

The results highlight the diversification of research outlets, with contributions spanning specialized sustainability journals, general business and accounting outlets, and conference proceedings. This diversification underscores the interdisciplinary nature of the field, bridging accounting, management, economics, social sciences, and technology. Furthermore, influential authors and key funding bodies, particularly the European Commission, have played an important role in driving research output. The geographic distribution of publications indicates dominance by developed economies such as the United States and European countries, while emerging economies like India, Malaysia, and Indonesia are beginning to make notable contributions. This global spread enriches the discourse but also reveals imbalances in research capacity across regions.

The implications of these findings are threefold. First, for policymakers and regulators, the results provide evidence of strong academic support for developing standardized, reliable, and comparable sustainability reporting frameworks. This is particularly relevant as global initiatives such as the ISSB and EU CSRD continue to evolve. Second, for corporations and practitioners, the study emphasizes the importance of integrating ESG disclosure into governance and strategy, not merely as compliance but as a tool for legitimacy and stakeholder trust. Third, for academia, the findings reinforce the value of bibliometric approaches in mapping knowledge structures and identifying emerging themes that can inform future research and practice.

Recommendations for further research include expanding empirical investigations into the practical adoption of sustainability accounting across diverse contexts, particularly in developing economies where institutional frameworks differ significantly from those in the West. Future studies should also explore the role of

digital innovations, such as AI, blockchain, and big data analytics, in enhancing the quality and credibility of ESG disclosures. Additionally, comparative analyses of assurance practices and stakeholder perceptions across different regions would provide valuable insights into improving the reliability of sustainability reporting. By addressing these gaps, future research can contribute to more robust, inclusive, and globally relevant frameworks for sustainability accounting and ESG reporting.

This study is limited to Scopus-indexed publications, which may exclude relevant works from other databases or regional journals. The bibliometric method used emphasizes quantitative aspects such as publication counts and citation networks, without fully capturing the depth of theoretical or practical contributions. In addition, the selected period of 2015–2025 may overlook earlier foundational studies, and no detailed content analysis was conducted to examine methodological diversity or contextual differences. These limitations suggest that future research should integrate multi-database searches, combine bibliometric with qualitative approaches, and expand comparisons across developed and developing economies.

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