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Sustainability Accounting Research Trends: A Bibliometrics Approach

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ABSTRACT

For years, concerns about the preservation of the planet Earth have become a hot topic in society, academic activities and businesses. In this regard, waste, energy consumption, the life of future generations, etc. are viewed from a different perspective .In Iran, due to the novelty of sustainability issues, few researches have been done in the field of sustainability accounting, but there is a lot of interest in this field .Therefore, this research has investigated the researches carried out in the field of social responsibility and sustainability accounting in order to provide an insight into sustainability researches and outline the trends and direction of these researches. In this research, using the bibliometric method or knowledge mapping, the researches conducted during the years 2000 to 2024 in two reference sites, Scopus and Web of Science; have been identified, investigated, classified and trended. Then, the most relevant researches in this field were categorized based on articles, authors, magazines, institutions and countries .The findings of this research give a general view to the researchers regarding the research process, the frontier of sustainability knowledge and future direction. By providing quantitative and accurate information, the knowledge mapping method helps researchers in understanding research topics and problem solving, improving the quality of articles, analyzing their impact, and choosing the best solution for scientific articles.

1. Introduction

This research has investigated the research done in the field of social responsibility and sustainability accounting. In order to better understand the conceptual nature of this term, a systematic review of the sustainability accounting literature has been conducted using the bibliometric method.

2. Research Questions

How is the trend of publications related to sustainability accounting in two scientometric databases Scopus and Web of Science Core Collection in the period between 2000-2024?

3. Methods

Information retrieval for bibliometric analysis was conducted in two scientometric databases Scopus and Web of Science Core Collection for the keyword “sustainability accounting” and “Corporate Social Responsibility” in the period between 2000-2024. To study the publications and approaches for a deeper understanding of sustainability accounting, a specialized computer program Rstudio was used.

4. Results

Our findings show that the number of articles published in this area during the analyzed period has increased significantly, which indicates the interest among scholars and the relevance of this issue.

5. Discussion and Conclusion

The constructed bibliometric maps, tables and graphs made it possible to visually identify and review the trend of studies in the mentioned period of time.

Keywords: Sustainability Accounting, Social Responsibility Accounting, Bibliometric Analysis, Sustainability.