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Sustainability Accounting Research Trends: A Bibliometrics Approach

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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.