A Bibliometric Review of Understanding in Environmental Reporting

Abdul Galib[1*], Nurwahyuni Syahrir[2]

AFFILIATION:
[1,2,]Faculty of Economics , Universitas Sulawesi Barat

***CORRESPONDENCE :**
abdulgalib@unsulbar.ac.id

THIS ARTICLE IS AVAILABLE IN:
https://e-journal.umc.ac.id/index.php/JPK

DOI: 10.32534/jpk.v12i3.7306

CITATION:
Galib, A. ., & Syahrir, N. . (2025). A Bibliometric Review of Understanding in Environmental Reporting. Jurnal Proaksi, 12(3), 441–452. https://doi.org/10.32534/jpk.v12i3.7306

ARTICLE HISTORY:
Received:
May 28, 2025

Reviewed:
June 12, 2025

Revised:
June 21, 2025

Accepted:
August 28, 2025

Abstract
Main Purpose - This study aims to provide an in-depth understanding of research in the field of environmental reporting.
Method - This article presents a bibliometric analysis of the environmental reporting literature using the Scopus database.
Main Findings – Research on environmental reporting shows a strong relationship between certain topics and certain author journals. Some journals and author specialize or are interested in specific aspects of environmental reporting research, such as sustainability, corporate social responsibility, environmental disclosure, and legitimacy theory.
Theory and Practical Implications - The theoretical implications of this study provide an understanding of research trends and the potential to expand collaboration in regions or countries that have not been heavily involved in the field of environmental reporting. The practical implication is the importance of academics to fill the research gap in developing countries.
Novelty – The analysis was conducted to see the development trend of environmental reporting research and to conduct a comprehensive mapping of the development of environmental reporting.
Keywords: Environmental Reporting, Bibiliometric Analysis, Sustainability, Research Trend, Countries' Performance.

Abstrak
Tujuan Utama - *Penelitian ini bertujuan untuk memberikan pemahaman yang mendalam terkait riset di bidang environmental reporting.*
Metode - *Artikel ini menyajikan analisis bibliometric dari literatur tentang environmental reporting dengan basis data Scopus.*
Temuan Utama -*Hasil penelitian menemukan bahwa penelitian bibliometric tentang environmental reporting menunjukkan tren peningkatan yang stabil dari fase eksplorasi hingga fase pengembangan dan eksplosif. Penelitian tentang environmental reporting memperlihatkan hubungan yang kuat antara topik tertentu dengan penulis dan jurnal tertentu. Beberapa jurnal dan penulis memiliki spesialisasi atau ketertarikan pada aspek spesifik dalam penelitian pelaporan lingkungan, seperti sustainability, corporate social responsibility, environmental disclosure, dan legitimacy theory.*
Implikasi Teori dan Kebijakan -*Implikasi teoritis dari penelitian ini memberikan pemahaman tentang tren penelitian dan potensi untuk memperluas kolaborasi di wilayah atau negara yang belum banyak terlibat pada bidang environmental reporting. Implikasi praktisnya adalah pentingnya para akademisi untuk mengisi gap penelitian pada negara berkembang.*
Kebaruan Penelitian -*Analisis yang dilakukan untuk melihat tren perkembangan riset environmental reporting dan melakukan pemetaan yang secara komprehensif terkait perkembangan isu environmental reporting .*
Kata Kunci: *Pelaporan Lingkungan, Analisis Bibliometrik, Keberlanjutan, Tren Penelitian, Kinerja Negara*

INTRODUCTION

Climate change and environmental degradation have become pressing global challenges. As awareness of the importance of sustainability increases, companies are increasingly required to be transparent in improving their environmental performance. Environmental performance is important in maintaining a company's credibility (Y. Chen & Mai, 2024; Chrzan & Pott, 2024; Osemene et al., 2024). Motivation in maintaining company credibility encourages many companies to realize the importance of maintaining the environmental ecosystem where the company is located. Corporate legitimacy in sustainability practices as a form of appreciation for the organization's approval in carrying out business operation activities that are oriented towards the company's social environment (Dowling & Pfeffer, 1975; Ghuslan et al., 2021; Guthrie J. & Parker LD., 1989; Y. Liu et al., 2024; Sehgal et al., 2023). The issue of sustainability has grown since the introduction of the triple bottom line concept (Elkington, 1994) which measures a company's performance from an economic, social, and environmental perspective.

The triple bottom line idea requires companies to be socially and environmentally responsible by including social and environmental aspects in the company's financial reporting (N. Ahmad et al., 2023; C. H. Chen, 2022; Kumar & Singh, 2022). While other reporting frameworks like environmental, social and governance (ESG) reporting and integrated reporting (IR) offer a broader view of corporate sustainability, this study specifically focuses on environmental reporting. This deliberate choice is justified by the critical and immediate global environmental challenges such as climate change, biodiversity loss, and resource depletion, which necessitate a deeper, isolated understanding of corporate environmental accountability and performance disclosure. Corporate social and environmental reporting or better known as environmental reporting, is the reporting of corporate accountability for its environmental performance. Despite its increasing importance, corporate environmental reporting performance still has many challenges and controversies in its implementation. Various existing and developing research focuses on the factors that motivate companies to carry out environmental reporting practices while on the other hand research needs to be done to see how the issue of environmental reporting is developing in other parts of the world. This is important considering the issue of sustainability is not only the responsibility of certain countries but the responsibility of all countries in its implementation. Sustainability issues are increasingly attracting the attention of researchers with the emergence of various study topics in the field of environmental reporting as a whole in various businesses, both large companies and micro, small and medium enterprises (MSMEs) (Chouaibi et al., 2022; Galib et al., 2024; Timbate, 2023). The attention to environmental reporting in the micro, small and medium enterprise sector indicates that the implementation of environmental reporting is the shared responsibility of business actors (Galib et al., 2024).

While previous sustainability reporting studies have explored aspects of disclosure, bibliometric research specifically focusing on environmental reporting remains notably limited. Existing bibliometric reviews often broadly cover environmental, social, and governance reporting or sustainability reporting in general, which not adequately specific trends within environmental reporting. Such as research conducted by Alfaro and Sanchez which focuses on sustainability and corporate governance in general (Enciso-Alfaro & García-Sánchez, 2023). Furthermore, whole works such as the bibliometric review on environmental sustainability reporting by Lopez, et al offer a focused perspective, many current bibliometric analysis tend to be restricted to certain geographical areas or limited timeframes, leaving a significant gap in a comprehensive, global, and temporally extensive understanding of environmental reporting research (Rivo-López et al., 2025) . This study aims to address this critical void by conducting comprehensive bibliometric analysis to systematically map the development of environmental reporting issues globally and across a broader temporal span. This approach will provide a deep understanding of research development, delineate the relationships between authors, journals, and research topics, and asses research productivity in various countries. A focused bibliometric review on environmental reporting can make a significant contribution by offering a more precise and detailed mapping of research trends in this specific field, thus improving understanding to inform more appropriate policies for stakeholders in the environmental field.

RESEARCH METHOD

This study aims to identify research trends on environmental reporting from 1983 to 2024 by using bibliometric analysis of research articles retrieved from the SCOPUS database using the keyword TITLE-ABS-KEY ("Environmental Reporting") AND (LIMIT-TO (DOCTYPE , "ar") OR LIMIT-TO (DOCTYPE , "re") OR LIMIT-TO (DOCTYPE , "cp")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBSTAGE , "final")). The time span was chosen considering that articles with topics on environmental reporting began to be published in 1983 on the scopus database. We limit the accepted documents to articles, conference papers, and reviews. In addition, we also limit the documents received to only English documents and the final publication status on November 11, 2024.

Figure 1 provides an overview of the data collected, with 1,006 documents from 467 sources and 2,190 authors. Data interpretation used R Studio, VOSViewer, and Tableau. Figure 2 shows the stages of selecting the documents under study.

Figure 1: Overview of Research Data (Source: RStudio)

Bibliometric analysis can identify the most influential articles or authors in a research field, as well as analyze the relationship between interrelated topics (C. Chen, 2017; Merigo & Yang, 2017). The use of bibliometric analysis helps researchers in gaining a deep understanding of the trends and dynamics in a particular research and take appropriate steps to enhance their contribution to the field (9). In the research, the analysis carried out is co-occurrence analysis to see the relationship between author keywords and index keywords. Meanwhile, performance analysis uses co-authorship to obtain information such as total publications, contributing authors, collaboration between authors, linkages between journals, and contributing countries. Bibliometric analysis generally features analysis of published information such as books, articles, journals, and journal reviews as well as datasets and metadata that use statistics to show relationships between published works.

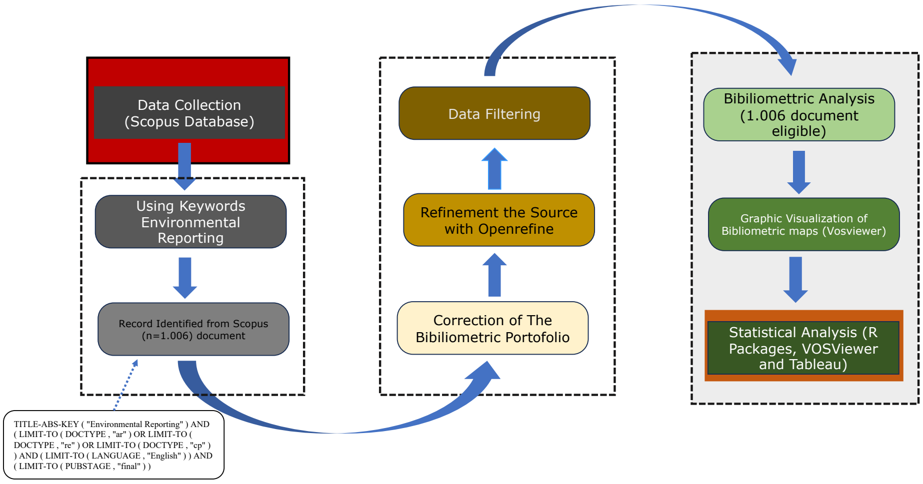


Figure 2. Document selection stages (Source: Own Elaboration)

RESULTS

There are 2,067 keywords most frequently used by authors with at least 10 co-occurrences, 42 eligible which are divided into five clusters with the keyword clusters detailed in Table 1 and the relationship between keywords is presented in Figure 6.

Table 1. Keyword cluster analysis on Bibliometric tools

Cluster	Total Item	Keywords
1	12	Annual reports, corporate environmental, corporate social responsibility, disclosure, environment, environmental, environmental reports, global reporting initiative, GRI, reporting, stakeholder, transparency
2	8	Accountability, financial performance, integrated reporting, legitimacy, social and environment, social reporting, sustainability, sustainability reporting
3	6	Climate change, content analysis, corporate governance, CSR, environmental sustainability, stakeholder theory
4	5	Environmental disclosure, environmental management system, local governments, sustainability reports, voluntary disclosure
5	5	Environmental accunting, environmental management, environmental performance, environmental reporting, sustainable development.

Source: Data Processed

Environmental reporting is the most dominant keyword with the largest node and is at the center of the network. This shows that the environmental topic is the main focus of the research and is closely related to various other concepts. Each color on the nodes indicates a different cluster, which shows themes or topics that often appear together. Some keywords, such as environmental accounting and stakeholder theory, have lower connections than the main keywords. This suggests that these concepts may be discussed in a more specific or limited context, and do not always appear alongside more general keywords.

This visualization shows that environmental reporting research covers a range of key themes such as corporate social responsibility, sustainability, transparency and environmental management systems. Each cluster represents a different but interrelated research focus in the context of environmental reporting. By understanding this network, researchers can identify key trends, gaps and potential collaborations across themes in environmental reporting research. The analysis of bibliometric data in the field of environmental reporting shown in Figure 6 reveals some potential future research. These potentials are based on keywords that co-occur frequently over time. Newly emerging keywords are shown as yellow nodes on the graph, indicating the current prevalence in research and the potential for further collaboration with other keywords. Research collaborations on new topics can lead to useful new insights and understanding.

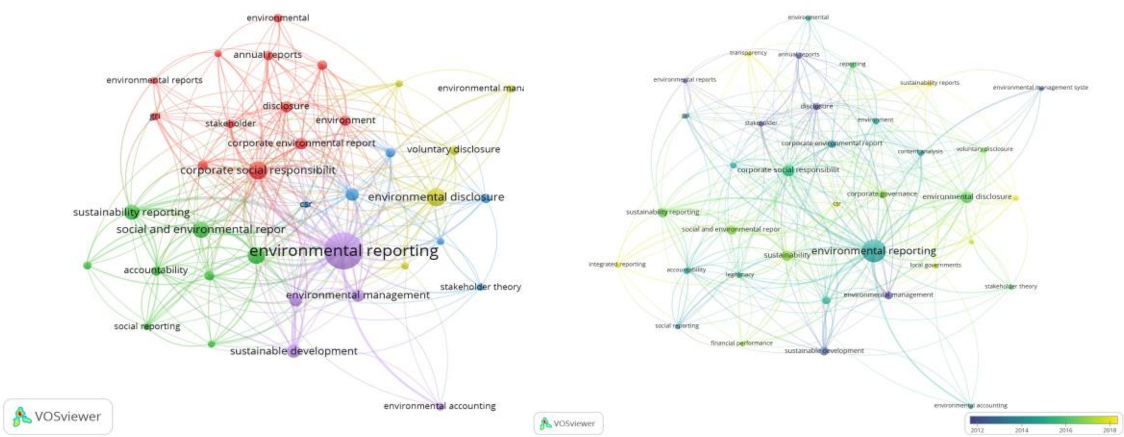


Figure 3. Co-occurance network and evolution of environmental reporting research-related keywords (Source: VOSViewer)

DISCUSSION

Annual Scientific Production

Figure 3 illustrates the pattern of annual publications (1983-2024) on environmental reporting with the number of documents obtained as many as 1,006 documents which are divided into three types: articles as much as 81.8% of the total documents, conference papers 12.4%, and reviews as much as 5.8%.

The development of publications is divided into three periods: the early period, the development period, and the explosion period. The early period, which lasted from 1983-2004, saw very limited publications in this period, with the number of documents increasing slowly from year to year. There were only a few articles and conference papers per year, with some years having no publications at all. Articles dominated, while conference and review papers began to appear in small numbers. Research in the field of environmental reporting is still nascent with the emergence of the triple bottom line concept introduced by Elkington in 1994 representing the initial stage of exploration and development of the basic concepts of environmental reporting.

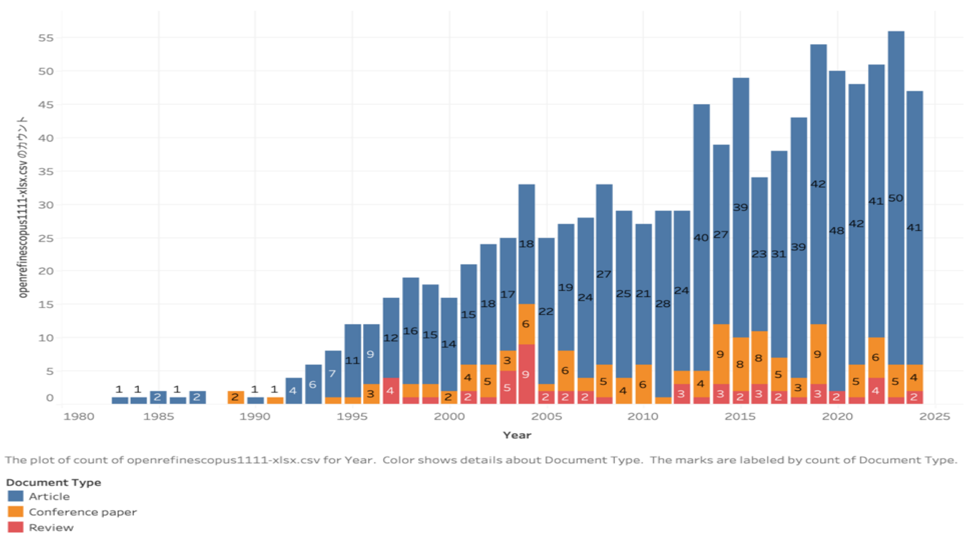


Figure 4. Annual productivity of environmental reporting publications (Source: Tableau)

The second period or research development period (2004-2014) saw a significant increase in the number of publications compared to the initial period, especially in the form of articles. Articles continued to dominate, but the number of conference papers and reviews also began to grow. In certain years, such as 2010 and 2012, there was a significant spike. Research in this area began to develop more rapidly, indicating greater interest and more researchers interested in exploring the environmental reporting aspect of accounting.

The third or Explosive period (2015-2024) saw a huge surge in the number of publications. Each year saw a high volume of documents, especially articles. Articles remained the main document type, with more than 40 articles per year in some years during this period. Conference and review papers also increased but remained a smaller proportion than articles. This indicates an explosive phase of environmental reporting research, as global attention to sustainability issues and environmental impacts in accounting reports increases. Overall, the trend shows a steady increase from the exploratory phase to the developmental and explosive phases. This signifies the growing importance of environmental reporting topics among accounting researchers as time goes by (K. Ahmad & Mohamed Zabri, 2024; Brooks & Schopohl, 2021; T. Liu et al., 2022; Patel et al., 2022) .

Three Factor Analysis

Figure 4 shows the correlation analysis on the three-field plot. Journal and Research Topic Correlation (SO - DE) shows several journals that frequently publish research on environmental reporting including British Accounting Review, Social and Environmental Accountability Journal, Journal of Cleaner Production, and Business Strategy and the Environment. Each journal shows a slightly different focus on the topic. For example: Journal of Cleaner Production is mostly associated with the topic of environmental performance and sustainability reporting. The Journal of Business Strategy and the Environment often deals with the topics of sustainability and corporate social responsibility. The Social and Environmental Accountability Journal is strongly associated with the topics of legitimacy theory and social and environmental reporting.

Correlation of Authors and Research Topics (AU - DE) shows some prominent authors in environmental reporting research include de Villiers C, van Staden CJ, Cormier D, Moneva JM, and Pucheta-Martinez

MC. De Villiers C and van Staden CJ are strongly associated with the topic of environmental reporting. Moneva JM writes extensively on legitimacy theory, showing interest in legitimacy theory in the context of environmental reporting. Othman R writes extensively on sustainability, indicating his research focus on sustainability topics.

The Journal and Author Correlation (SO - AU) shows that de Villiers C and van Staden CJ frequently publish their work in journals such as British Accounting Review and Social and Environmental Accountability Journal. Moneva JM frequently publishes in journals such as Accounting, Auditing & Accountability Journal and Journal of Business Ethics. Pucheta-Martinez MC seems to have a focus on corporate social responsibility, with scattered publications in journals related to CSR and environmental reporting.

In general, this three-field plot analysis shows a strong relationship between certain topics and certain authors and journals. This indicates that some journals and authors specialize or are interested in specific aspects of environmental reporting research, such as sustainability, corporate social responsibility, environmental disclosure, and legitimacy theory. This correlation structure helps identify relevant literature for further research or for those who want to delve into specific topics in environmental reporting.

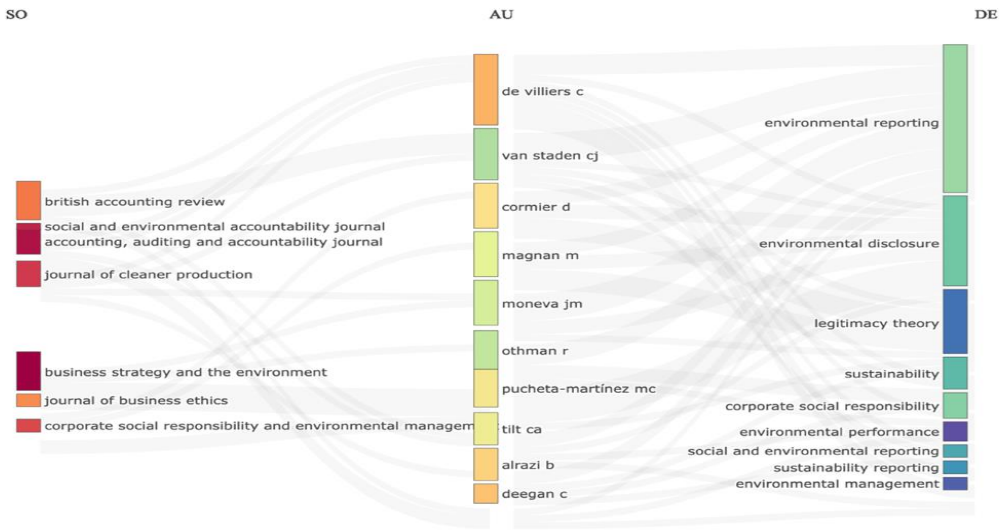


Figure 5. Three factor analysis dalam riset environmental reporting (Source: RStudio)

Countries' Performance

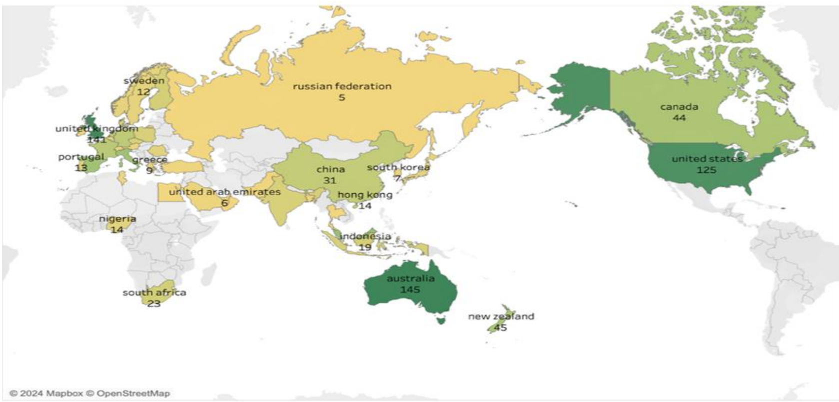
Based on the data explored from the Scopus database using the initial search of the keyword "Environmental Reporting" during 1983-2024, the geographical distribution of research is shown in Figure 5. a. As seen in the map Australia, United Kingdom, and Canada have produced the most publications in the field of environmental reporting with the keywords used in the data search on scopus. Australia, the United Kingdom, and Canada have a lot of research on environmental reporting. In general, the high number of publications from Australia, the United Kingdom, and Canada in the field of environmental reporting is influenced by several important factors where the three countries have strict environmental reporting regulations, which encourage organizations to publish environmental reports transparently. Universities and research institutions in all three countries have a strong focus on sustainability and social responsibility, with a number of research programs that specifically explore environmental reporting (Bosi et al., 2022; Chi & Yang, 2024; Kathy Rao et al., 2012; van Dijk et al., 2014). The environmental issues faced in Australia (forest fires), the United Kingdom

(carbon emissions), and Canada (natural resource exploitation) provide an urgency for academics and policy makers to understand and develop effective environmental reporting.
Environmental reporting research to date has been concentrated in developed countries such as Australia (145 documents), the United Kingdom (141 documents) and the United States (125 documents). These countries also act as collaboration centers that connect many other countries both regionally and globally. In addition, some collaboration clusters show regional cooperation patterns, such as between countries in Asia and Europe.

The United Kingdom is connected to many other countries, such as Australia, Malaysia, China, and New Zealand, which marks the United Kingdom as an active center of collaboration with various countries in this research. The United Kingdom is at the center of active collaboration in environmental reporting research because it has a long tradition of strong corporate governance and reporting transparency. Progressive environmental policies and strict regulations encourage companies and academics to focus on sustainability issues (Alfirević et al., 2023; Wang et al., 2024)

The United States is also connected to various countries such as Canada and Japan, showing that the United States is a country that is heavily involved in global collaboration. Australia as the country with the highest productivity is connected to many countries in Asia such as Indonesia, Malaysia, China, and Thailand. Meanwhile some countries such as Romania, Japan, and Turkey have fewer or separate connections, suggesting that their contribution or collaboration may be limited in this study compared to countries that have large nodes and many connections.

The geographical distribution of environmental reporting research shows significant imbalances, with publications from developed countries, such as Australia, the United Kingdom, and the United States, dominating. This is influenced by stricter environmental regulations, higher corporate awareness, and more substantial academic contributions in these countries, as well as the availability of mature research resources and infrastructure. This disparity indicates the need for research focused on developing countries, as their unique social, economic, and environmental dynamics require specific approaches to environmental reporting and solutions. For instance, although the publication trend in the ASEAN region is smaller than in developed countries, there is growing awareness of and effort in environmental reporting. This effort is driven by local environmental challenges and interests in sustainable development in the region, with a continued focus on education and human rights issues (Kvasnickova Stanislavska et al., 2023).



Map based on Longitude (generated) and Latitude (generated). Color shows sum of weight<Documents>. The marks are labeled by Label and sum of weight<Documents>.

Figure 6. a Geographical distribution of publication on environmental reporting from 1983-2024 (Source: Tableau)

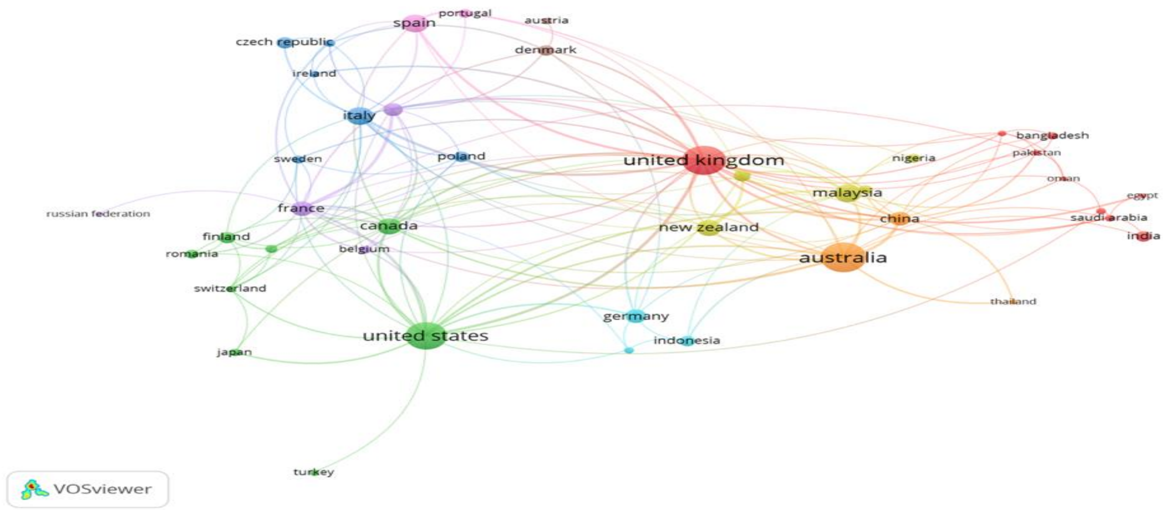


Figure 6. b network of collaboration by countries (Source: VOSViewer)

CONCLUSION

Bibliometric research on environmental reporting shows a steady upward trend from the exploratory phase to the developmental and explosive phases. This indicates the growing importance of environmental reporting topics among accounting researchers over time. Research on environmental reporting shows a strong relationship between certain topics and certain authors and journals. Some journals and authors specialize or are interested in specific aspects of environmental reporting research, such as sustainability, corporate social responsibility, environmental disclosure, and legitimacy theory. Most environmental reporting research is concentrated in developed countries such as Australia, the United Kingdom and the United States. These countries also act as collaboration hubs that connect many other countries, both regionally and globally. In addition, some collaboration clusters show regional cooperation patterns, such as between countries in Asia and Europe. This bibliometric analysis provides an understanding of the current state of research in the field of environmental reporting and provides insights into trends in international research collaboration on the topic of environmental reporting, as well as the potential to expand collaboration in regions or countries that are not currently heavily involved such as Romania, Japan and Turkey. The dominance of developed countries in environmental research motivates academics to address the research gap by focusing on developing countries' contexts. The results of this study can serve as a foundation for regulators and stakeholders to develop a more adaptive environmental reporting regulatory framework that considers the needs and dynamics of developing countries.

This bibliometric study has several limitations including the data used is only sourced from the SCOPUS database, so the results and conclusions obtained can be different if using different sources and times. In addition, the quality of the articles collected in this study is uneven, which can affect the quality of the results obtained. Another limitation of this study is that it does not analyze the quality of citations in the collected articles. Therefore, it is not possible to draw conclusions about the impact of existing publications on environmental reporting research trends. Additionally, this study does not present detailed data on article productivity from each journal, so the dominant publisher in environmental reporting cannot be identified. Additionally, this study does not distinguish between environmental reporting and the broader topic of environmental social governance (ESG), affecting the focus of the analysis.

SUGGESTION

Practical Sugesstions

This study recommends the promotion of collaborative research between countries, especially by involving researchers from developing countries, so as the encourage more publications of case studies or empirical research from developing country contexts.

Theoritical Sugesstions

Future research is recommended to conduct comparative analysis with other databases such as Web of Science to verify the consistency of the findings. In addition, the integration of citation analysis is needed to identify the most influential articles and authors in this field. It is also important to develop a more precise search methodology to sharply differentiate between environmental reporting and environmental social governance (ESG), and conduct a quantitative analysis of article productivity per journal to gain deeper insights into the dominant publication platforms.

REFERENCES

Ahmad, K., & Mohamed Zabri, S. (2024). The role of management accounting on the relationship between corporate social responsibility and performance in SMEs. *Measuring Business Excellence*, *28*(1), 122–136. https://doi.org/10.1108/MBE-04-2023-0068

Ahmad, N., Khalil, M. T., & Ur Rehman, J. (2023). Impact of Environmental Performance of Automobile Companies on their Sustainable Financial Performance. *Bulletin of Business and Economics*, *12*(3), 44–54. https://doi.org/10.5281/zenodo.8318556

Alfirević, N., Malešević Perović, L., & Mihaljević Kosor, M. (2023). Productivity and Impact of Sustainable Development Goals (SDGs)-Related Academic Research: A Bibliometric Analysis. In *Sustainability (Switzerland)* (Vol. 15, Issue 9). MDPI. https://doi.org/10.3390/su15097434

Bosi, M. K., Lajuni, N., Wellfren, A. C., & Lim, T. S. (2022). Sustainability Reporting through Environmental, Social, and Governance: A Bibliometric Review. *Sustainability (Switzerland)*, *14*(19). https://doi.org/10.3390/su141912071

Brooks, C., & Schopohl, L. (2021). Green accounting and finance: Advancing research on environmental disclosure, value impacts and management control systems. In *British Accounting Review* (Vol. 53, Issue 1). Academic Press. https://doi.org/10.1016/j.bar.2020.100973

Chen, C. (2017). Science Mapping: A Systematic Review of The Literature. *Journal of Data and Information Science*, *2*, 1–40. https://par.nsf.gov/servlets/purl/10063059

Chen, C. H. (2022). The mediating effect of corporate culture on the relationship between business model innovation and corporate social responsibility: A perspective from small- and medium-sized enterprises. *Asia Pacific Management Review*, *27*(4), 312–319. https://doi.org/10.1016/j.apmrv.2022.01.001

Chen, Y., & Mai, W. (2024). Investor attention and environmental performance of Chinese high-tech companies: the moderating effects of media attention and coverage sentiment. *Humanities and Social Sciences Communications*, *11*(1). https://doi.org/10.1057/s41599-024-03489-1

Chi, T., & Yang, Z. (2024). Trends in Corporate Environmental Compliance Research: A Bibliometric Analysis (2004–2024). *Sustainability (Switzerland)* , *16*(13). https://doi.org/10.3390/su16135527

Chouaibi, J., Rossi, M., & Abdessamed, N. (2022). The effect of corporate social responsibility practices on tax avoidance: an empirical study in the French context. *Competitiveness Review: An International Business Journal*, *32*(3), 326–349. https://doi.org/10.1108/CR-04-2021-0062

Chrzan, S., & Pott, C. (2024). Limiting environmental reporting flexibility: investor judgment based on the EU taxonomy. *Review of Quantitative Finance and Accounting*, *63*(4), 1511–1548. https://doi.org/10.1007/s11156-024-01297-x

Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. In *Source: The Pacific Sociological Review* (Vol. 18, Issue 1). https://journals.sagepub.com/doi/abs/10.2307/1388226

Elkington, J. (1994). Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development. *California Management Review*, *36*(2), 90–100. https://doi.org/10.2307/41165746

Enciso-Alfaro, S. Y., & García-Sánchez, I. M. (2023). Corporate governance and environmental sustainability: Addressing the dual theme from a bibliometric approach. In *Corporate Social Responsibility and Environmental Management* (Vol. 30, Issue 3, pp. 1025–1041). John Wiley and Sons Ltd. https://doi.org/10.1002/csr.2403

Galib, A., Wulandari, F. A., & Ariyandani, N. (2024). Behavioral Aspects Approaches in Encouraging Green Accounting Practices for MSMEs in West Sulawesi: Kalindaqdaq Mandar Perspective. *Economic and Business Journal (ECBIS)*, *3*(1), 1. https://doi.org/https://doi.org/10.47353/ecbis.v3i1.156

Ghuslan, M. I., Jaffar, R., Saleh, N. M., & Yaacob, M. H. (2021). Corporate governance and corporate reputation: The role of environmental and social reporting quality. *Sustainability (Switzerland)*, *13*(18). https://doi.org/10.3390/su131810452

Guthrie J., & Parker LD. (1989). Corporate Social Responsibility: A Rebuttal of Legitimacy Theory. *Accounting and Business Research*, *19*(76), 342352. https://doi.org/10.1080/00014788.1989.9728863

Kathy Rao, K., Tilt, C. A., & Lester, L. H. (2012). Corporate governance and environmental reporting: An Australian study. *Corporate Governance: The International Journal of Business in Society*, *12*(2), 143–163. https://doi.org/10.1108/14720701211214052

Kumar, A., & Singh, R. K. (2022). Does a retailer's performance depend on CSR practices? A stakeholder theory perspective from developing economy. *Benchmarking: An International Journal*, *29*(8), 2615–2638. https://doi.org/10.1108/BIJ-07-2021-0384

Kvasničková Stanislavská, L., Pilař, L., Fridrich, M., Kvasnička, R., Pilařová, L., Afsar, B., & Gorton, M. (2023). Sustainability reports: Differences between developing and developed countries. *Frontiers in Environmental Science*, *11*. https://doi.org/10.3389/fenvs.2023.1085936

Liu, T., Chen, L., Yang, M., Sandanayake, M., Miao, P., Shi, Y., & Yap, P. S. (2022). Sustainability Considerations of Green Buildings: A Detailed Overview on Current Advancements and Future Considerations. In *Sustainability (Switzerland)* (Vol. 14, Issue 21). MDPI. https://doi.org/10.3390/su142114393

Liu, Y., Liu, H., He, W., Deng, H., & Maqsood, U. S. (2024). Collaborative governance: The role of common institutional ownership in corporate environmental information disclosure. *Energy and Environment*. https://doi.org/10.1177/0958305X241244533

Merigó, J. M., & Yang, J. B. (2017). A bibliometric analysis of operations research and management science. *Omega (United Kingdom)*, *73*, 37–48. https://doi.org/10.1016/j.omega.2016.12.004

Osemene, O. F., Adinnu, P., Fagbemi, T. O., & Olowookere, J. K. (2024). Corporate Governance and Environmental Accounting Reporting in Selected Quoted African Companies. *Global Business Review*, *25*(4), 1096–1119. https://doi.org/10.1177/09721509211010989

Patel, J. D., Shah, R., & Trivedi, R. H. (2022). Effects of energy management practices on environmental performance of Indian small- and medium- sized enterprises. *Journal of Cleaner Production*, *333*.

Rivo-López, E., Villanueva-Villar, M., Pardo-López, C., & Cortés-García, M. (2025). Environmental sustainability reporting: a systematic and bibliometric review of two decades of research. *Future Business Journal*, *11*(1), 165. https://doi.org/10.1186/s43093-025-00580-0

Sehgal, V., Garg, N., & Singh, J. (2023). Impact of sustainability performance & reporting on a firm's reputation. *International Journal of System Assurance Engineering and Management*, *14*(1), 228–240. https://doi.org/10.1007/s13198-022-01782-3

Timbate, L. (2023). CSR and corporate taxes: Substitutes or complements? *BRQ Business Research Quarterly*, *26*(4), 327–346. https://doi.org/10.1177/23409444211002218

van Dijk, A., Mount, R., Gibbons, P., Vardon, M., & Canadell, P. (2014). Environmental reporting and accounting in Australia: Progress, prospects and research priorities. In *Science of the Total Environment* (Vols. 473–474, pp. 338–349). Elsevier B.V. https://doi.org/10.1016/j.scitotenv.2013.12.053

Wang, Q., Ren, F., & Li, R. (2024). Exploring the impact of geopolitics on the environmental Kuznets curve research. *Sustainable Development*, *32*(3), 1700–1722. https://doi.org/10.1002/sd.2743