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From Traditional CSR to ISSB Standards: A Bibliometric Analysis of Sustainability Reporting in Accounting Literature

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Abstract:
Sustainability disclosure in accounting literature has undergone a paradigm shift from traditional, voluntary Corporate Social Responsibility (CSR) to the convergence of global standards under the International Sustainability Standards Board (ISSB) to fulfill capital market demands for transparency. Although research in this field is growing rapidly, no bibliometric study has systematically and comprehensively mapped the knowledge structure and conceptual evolutionary trajectory from conventional CSR to ISSB standards in Indonesia. This study aims to analyze and map the developmental landscape of sustainability reporting literature within the accounting discipline. The methodology employs bibliometric analysis on 141 Scopus-indexed articles spanning from 2014 to 2026, integrating performance analysis via Biblioshiny and network analysis via VOSviewer. The results indicate that scientific production in this domain has grown exponentially with a Compound Annual Growth Rate (CAGR) of 34.93%. *Cogent Business and Management* emerged as the most dominant journal, while Ghozali I, Hajawiyah A, and Yusuf M were identified as the most productive authors. The landmark study by Purbawangsa et al. (2020) proved to be the most influential paper both locally and globally. Furthermore, thematic and network mapping confirms a conceptual shift in research focus from traditional governance toward emerging issues such as carbon emission disclosure, ESG performance, greenwashing, and integrated reporting standards. This study offers theoretical contributions by providing a holistic mapping of sustainability accounting evolution, as well as practical insights for standard setters and regulators in overseeing the adoption of IFRS S1 and S2 in Indonesia.

Keywords: Sustainability Accounting, Bibliometric Analysis, CSR, ISSB Standards, VOSviewer

INTRODUCTION

The landscape of sustainability reporting within the accounting discipline has undergone a critical paradigm shift, evolving from traditional Corporate Social Responsibility (CSR) practices characterized by narrative-based and voluntary disclosure toward the convergence of stringent global standards established by the International Sustainability Standards Board (ISSB), particularly IFRS S1 and IFRS S2 (de Villiers et al., 2024; ISSB, 2023). This shift has been driven by the capital market's pressing need for greater transparency, comparability, and financial materiality in non-financial information—needs that fragmented conventional CSR frameworks have increasingly struggled to address (Carungu et al., 2025).

Research on the transition from traditional CSR to modern sustainability reporting standards demonstrates a dynamic conceptual evolution within the accounting literature.

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In the early stages, scholarly attention focused primarily on the fundamental relationships between conventional CSR disclosure, the effectiveness of corporate governance mechanisms, and their implications for firm value. This research trajectory is exemplified by the seminal study of Purbawangsa et al. (2020), which emerged as the most influential article, garnering 100 global citations and 6 local citations. Over time, the scope of research expanded to emerging markets, examining the determinants of more structured sustainability disclosure practices (Fuadah et al., 2022). The most recent developments indicate a shift toward more specific and stringent accountability requirements, as evidenced by studies such as Umar et al. (2024), which have begun to examine the integration of internal corporate governance mechanisms with modern sustainability reporting standards aligned with global transparency requirements under the ISSB framework. This research trajectory confirms that the discourse on sustainability accounting has evolved from an emphasis on social and ethical obligations toward the strategic integration of non-financial reporting that provides material information for investor decision-making.

Nevertheless, to date, no bibliometric study has systematically mapped the research landscape encompassing the transition from traditional CSR to ISSB standards comprehensively within the accounting literature. Although the literature in this field continues to expand, comprehensive mapping of the intellectual structure, thematic evolution, and collaborative networks among researchers shaping the transition toward modern sustainability reporting frameworks remains limited. Most previous studies have tended to focus on micro-level empirical analyses involving single-sample settings or have relied exclusively on conventional narrative reviews, which are susceptible to subjectivity. Consequently, academic understanding of how key topics are interconnected, how research networks have become fragmented, and which emerging strategic issues may constitute future research frontiers remains siloed. The absence of systematic mapping grounded in quantitative evidence thus creates a significant knowledge gap in visualizing the trajectory of sustainability accounting research from a holistic perspective.

This study aims to analyze and bibliometrically map the development of sustainability reporting literature within the accounting discipline, tracing its evolution from the traditional CSR paradigm toward ISSB standards. This study contributes to the literature in three ways. First, it provides a comprehensive quantitative analysis of scientific publication trends, author productivity, and the contributions of leading sources (journals) in the sustainability accounting literature (Aria & Cuccurullo, 2017; Bradford, 1934). Second, it uncovers the intellectual structure and patterns of academic collaboration through visualizations of co-authorship networks, keyword co-occurrence, and bibliographic coupling (Kessler, 1963; van Eck & Waltman, 2010). Third, it identifies the thematic map to classify research topics into motor themes, niche themes, emerging themes, and basic themes, thereby providing strategic guidance for identifying research frontiers and formulating future research agendas (Callon et al., 1991).

LITERATURE REVIEWS

Theoretical Foundations of Sustainability Reporting

The disclosure of sustainability information within the accounting discipline is firmly rooted in three principal theoretical foundations: stakeholder theory, legitimacy theory, and the combined perspectives of agency theory and signaling theory. Stakeholder theory, pioneered by Freeman (1984), asserts that organizational sustainability depends on a company's ability to manage relationships with all stakeholders, rather than focusing exclusively on shareholders. In this context, non-financial disclosure serves as a

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strategic communication instrument to address public expectations and maintain stakeholder support (Deegan, 2002; Donaldson & Preston, 1995). The shift from conventional Corporate Social Responsibility (CSR) practices toward the standards established by the International Sustainability Standards Board (ISSB) broadens this orientation. Disclosure is no longer merely a qualitative response to ethical demands; rather, it involves providing measurable and credible sustainability data to support economic decision-making (de Villiers et al., 2024).

In line with this perspective, legitimacy theory emphasizes that corporate operations are constrained by a social contract with society (Suchman, 1995). Companies continuously seek to ensure that their activities are perceived as operating within the boundaries of prevailing social norms in order to maintain legitimacy (Guthrie & Parker, 1989). However, the fragmented and qualitative nature of traditional CSR disclosure has often allowed companies to use it as a tool for symbolic legitimacy to mitigate public pressure, thereby fueling skepticism and contributing to the phenomenon of greenwashing (Deegan, 2002; Laufer, 2003). The adoption of ISSB standards through IFRS S1 and IFRS S2 transforms the dynamics of legitimacy from managerial narratives toward substantive, evidence-based reporting. Under this approach, compliance with financial materiality criteria becomes a fundamental requirement for securing legitimacy in the eyes of global investors (ISSB, 2023; Carungu et al., 2025).

Meanwhile, from the perspective of agency theory (Jensen & Meckling, 1976), information asymmetry between managers and capital providers creates potential agency problems that increase the cost of capital. According to signaling theory (Spence, 1973), transparent sustainability disclosure serves as a positive signal communicated by management to the market to demonstrate superior corporate performance and risk management relative to competitors (Connelly et al., 2011). When sustainability information is disclosed voluntarily and lacks standardization, the signals conveyed are often perceived by capital markets as potentially biased. The integration of IFRS S1 and IFRS S2 mitigates this information asymmetry by providing an integrated reporting framework that enhances international comparability. Consequently, these standards can help reduce the cost of capital and improve the efficiency of investors' risk assessments (Botosan, 1997; de Villiers et al., 2024).

Conceptual Transition from Traditional CSR to ISSB Standards

In the early development of the accounting literature, sustainability reporting was dominated by traditional CSR disclosure, which was qualitative, narrative-based, and separate from mainstream financial reporting (Gray et al., 1995). Reporting practices during this period were guided by voluntary frameworks, such as the Global Reporting Initiative (GRI), or flexible local regulatory requirements. Although traditional CSR reporting increased corporate awareness of social issues, it was criticized for its limited material relevance to financial performance and its susceptibility to image management and manipulation (Deegan, 2002; Laufer, 2003). During this phase, empirical researchers in Indonesia extensively examined the relationships between CSR disclosure, internal corporate governance mechanisms, and firm value. Their findings demonstrated that non-financial disclosure could provide additional value relevance for capital markets (Purbawangsa et al., 2020; Fuadah et al., 2022).

Capital markets' demand for more structured non-financial data has driven the emergence of Environmental, Social, and Governance (ESG) disclosure and Integrated Reporting. During this phase, the integration of ESG factors was regarded as a strategic investment in long-term value creation (Eccles & Serafeim, 2013). The establishment of the Task Force on Climate-related Financial Disclosures (TCFD) in 2017 marked a

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significant milestone by encouraging companies to articulate the implications of climate change for their strategies and financial risks. Accounting research during this transitional period shifted its focus toward the effectiveness of audit committees, carbon disclosure, and the efficiency of internal oversight mechanisms in ensuring the transparency of ESG data (Umar et al., 2024).

The issuance of IFRS S1 (*General Requirements for Disclosure of Sustainability-related Financial Information*) and IFRS S2 (*Climate-related Disclosures*) by the ISSB in June 2023 marked one of the most significant transformations in the history of sustainability accounting (ISSB, 2023). The ISSB established a global baseline for sustainability reporting standards that explicitly connects sustainability-related disclosures with mainstream financial reporting under the IFRS framework. IFRS S1 establishes requirements for disclosing material sustainability-related risks and opportunities that could influence investors' capital allocation decisions, while IFRS S2 mandates specific disclosures concerning climate-related risks and opportunities, greenhouse gas emissions, and transition plans toward a low-carbon economy (ISSB, 2023; de Villiers et al., 2024). This convergence has transformed sustainability accounting research from predominantly descriptive empirical analyses toward investigations of compliance readiness, financial impact modeling, and assurance of sustainability-related information.

Developments in Sustainability Accounting Research in Indonesia

The sustainability accounting literature in Indonesia has experienced significant acceleration alongside the strengthening of domestic regulations, such as Financial Services Authority Regulation (POJK) No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance. Early research within the Indonesian context focused on examining the determinants of CSR and sustainability disclosure, including institutional ownership, firm size, and board of commissioners' structure (Fuadah et al., 2022; Purbawangsa et al., 2020). As global capital markets have increasingly focused on climate-related issues, the research priorities of Indonesian scholars have shifted toward carbon disclosure, sustainability assurance, and the integration of corporate governance mechanisms in preparation for the adoption of international standards (Umar et al., 2024). Nevertheless, research that comprehensively evaluates the technical readiness and institutional implications of implementing IFRS S1 and IFRS S2 in Indonesia remains an area requiring further empirical investigation.

RESEARCH METHODOLOGY

Research Design

This study employs a bibliometric analysis approach. Pritchard (1969) defined bibliometrics as the application of mathematical and statistical methods to quantify and map written communication media and scientific literature. This method is particularly suitable for the present study because it enables the objective and systematic evaluation of the historical development, conceptual structure, and intellectual networks within a research domain (Donthu et al., 2021). To conduct this science mapping process with precision, the study utilizes the *bibliometrix* package in R, which provides an integrated and comprehensive analytical workflow (Aria & Cuccurullo, 2017).

Data Collection

Data collection was conducted systematically using the Scopus database in October 2026. Scopus was selected over other scholarly databases because of its extensive coverage of reputable international journals and its rigorous indexing practices in

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accounting, finance, and environmental management (Mongeon & Paul-Hus, 2016). Furthermore, Scopus applies established curation and peer-review standards, making it a more selective source than Google Scholar and helping to minimize the inclusion of low-quality publications and articles from predatory journals. The metadata exported from Scopus are also standardized and well integrated with science mapping software, including bibliometrix in R and VOSviewer (Aria & Cuccurullo, 2017; van Eck & Waltman, 2010). The document search employed a combination of keywords and Boolean operators specifically designed to capture the transition from conventional CSR to ISSB standards within the accounting domain. The search query was formulated as follows:

("sustainability report" OR "CSR report" OR "corporate social responsibility" OR "ESG disclosure" OR "ESG report" OR "ISSB" OR "IFRS S1" OR "IFRS S2" OR "sustainability standard") AND ("account" OR "audit" OR "financial report")

The data filtering process in Scopus incorporated several integrated selection criteria. The publication period was restricted to 2015–2026, as recorded in the search filter histogram. To ensure the scientific integrity of the selected literature, only documents classified as *Articles* were included, and the source type was restricted to *Journals*. Each of these filtering criteria yielded 141 documents. Additional restrictions were applied to English-language publications and documents associated with Indonesian affiliations, both of which consistently yielded 141 documents. All 141 final articles were subsequently exported in CSV format and prepared for the subsequent stages of analysis

Data Cleaning

Before the analysis commenced, the raw data were cleaned using OpenRefine to ensure data integrity and accuracy. The data-cleaning process involved: (1) removing duplicate entries; (2) harmonizing and standardizing variations in author names, including consolidating differences in name initials; and (3) correcting inconsistencies in journal titles and keyword formatting to ensure data consistency before importing the dataset into the analytical software.

Analytical Tools and Procedures

This study combines two complementary software tools:

1. Biblioshiny (the R-*bibliometrix* package): Used to conduct performance analysis to measure the productivity and academic impact of scientific actors, including annual publication trends, leading journals, prolific authors, the most highly cited documents, and thematic maps (Aria & Cuccurullo, 2017).
2. VOSviewer**:** Used to conduct network analysis to visualize intellectual networks and relationships among research elements (van Eck & Waltman, 2010).

The analytical procedures comprise three specific techniques aligned with the resulting visualizations:

1. Performance Analysis: Measures quantitative indicators, including annual scientific production (with a compound annual growth rate [CAGR] of 34.93%), source productivity (*Most Relevant Sources*) based on Bradford's Law, and document impact through *Most Local and Global Cited Documents*.
2. Network Analysis: Maps relational structures through *Co-authorship Networks* (analyzing collaboration networks among researchers), *Keyword Co-occurrence Networks* (mapping major keyword clusters), and *Bibliographic Coupling Networks* (analyzing similarities in the underlying literature across articles).

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3. Content Analysis: Explores conceptual evolution through thematic mapping, classifying research topics into four quadrants: *Motor Themes*, *Niche Themes*, *Emerging or Declining Themes*, and *Basic Themes*. This approach facilitates the identification of shifts from conventional CSR toward the ISSB framework (Callon et al., 1991; Cobo et al., 2011)

RESULTS AND DISCUSSION

The *co-authorship network* (see Figure 1) measures the degree of connectivity and the structure of academic collaboration among researchers based on joint authorship in scientific publications (van Eck & Waltman, 2010). The VOSviewer visualization reveals that the primary collaboration patterns are distributed across several small clusters. The largest clusters are centered on the networks involving Muchlish, Munawar; Ismail, Tubagus; and Yusuf, Muhammad (red cluster), as well as the network involving Djaddang, Syahril; Ghozali, Imam; and Ratmono, Dwi (green cluster).

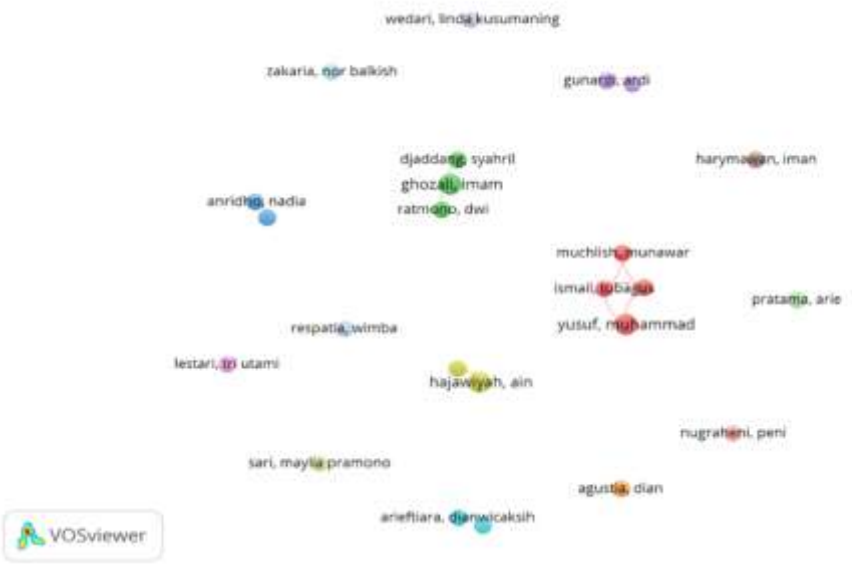


Figure 1. Co-authorship Network

The overlay visualization (see Figure 2) illustrates temporal trends in publication activity. The collaboration network involving *Ghozali, Imam* was more prominent during the earlier period (approximately 2020–2021), whereas researchers such as *Anridho, Nadia*; *Harymawan, Iman*; and *Nugraheni, Peni* were active in publishing research during the more recent period (2024–2025).

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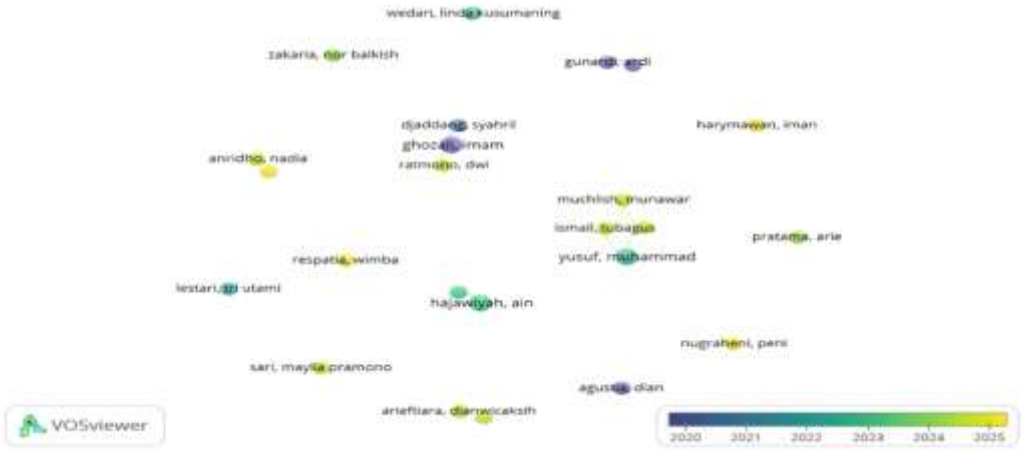


Figure 2. Co-authorship Overlay Visualization

The formation of these clusters indicates strong intra-institutional collaboration or closely aligned research interests (E Fonseca et al., 2016). However, the overall network remains highly fragmented. The presence of isolated nodes, representing researchers with no network connections, such as *Harymawan, Iman* and *Pratama, Arie*, suggests that knowledge production remains siloed. This fragmented network structure constrains knowledge flows and may slow the convergence of innovation within the relevant research field. From a practical perspective, this structure presents substantial opportunities for cross-cluster collaboration and for connecting isolated researchers who have been active in recent years. Such initiatives could strengthen research networks and broaden academic impact.

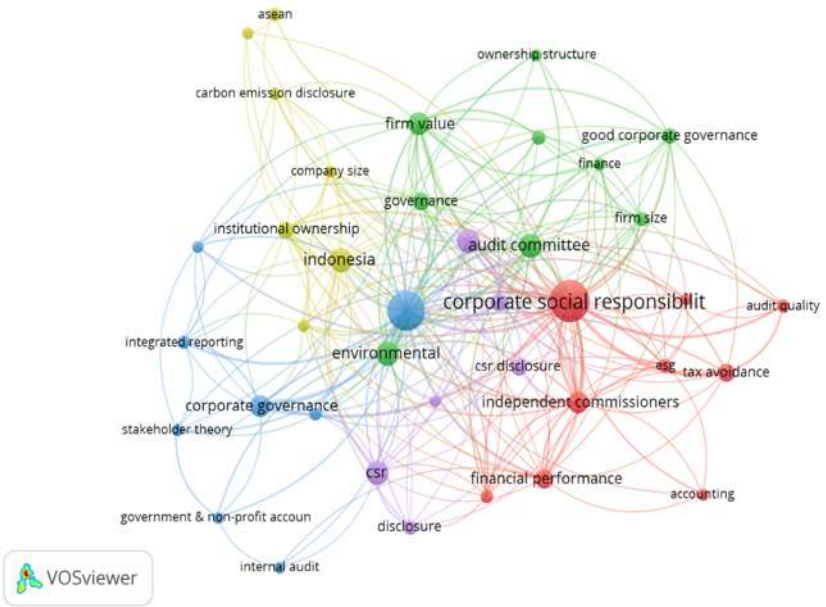


Figure 3. Keyword Co-occurrence Network Visualization

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The keyword co-occurrence network analysis (see Figure 3) measures the frequency with which keywords appear together in the literature to map the conceptual structure and knowledge domains of an academic field (van Eck & Waltman, 2010). The VOSviewer visualization categorizes research on corporate governance and sustainability into several major thematic clusters. The red cluster focuses on Corporate Social Responsibility and Financial Performance, linking corporate social responsibility (CSR), financial performance, independent commissioners, and tax avoidance to examine how financial efficiency is influenced by board oversight. The green cluster represents Firm Value and Corporate Governance, encompassing firm value, good corporate governance, and ownership structure to reflect the influence of governance mechanisms on corporate market value. Meanwhile, the blue cluster represents Corporate Governance and Theoretical Frameworks, integrating stakeholder theory and integrated reporting. The yellow cluster focuses on Policy Contexts and Environmental Issues, highlighting carbon emissions disclosure within the regional contexts of Indonesia and ASEAN.

The keywords corporate social responsibility and corporate governance emerge as the largest and most central nodes because they constitute the primary foundations of the most extensively researched knowledge domains while also serving as bridges connecting different research subfields (Callon et al., 1983). The strongest connections occur between the CSR cluster and the corporate governance and firm value cluster, reinforcing the view that CSR disclosure is increasingly regarded as a strategic governance instrument for enhancing firm value.

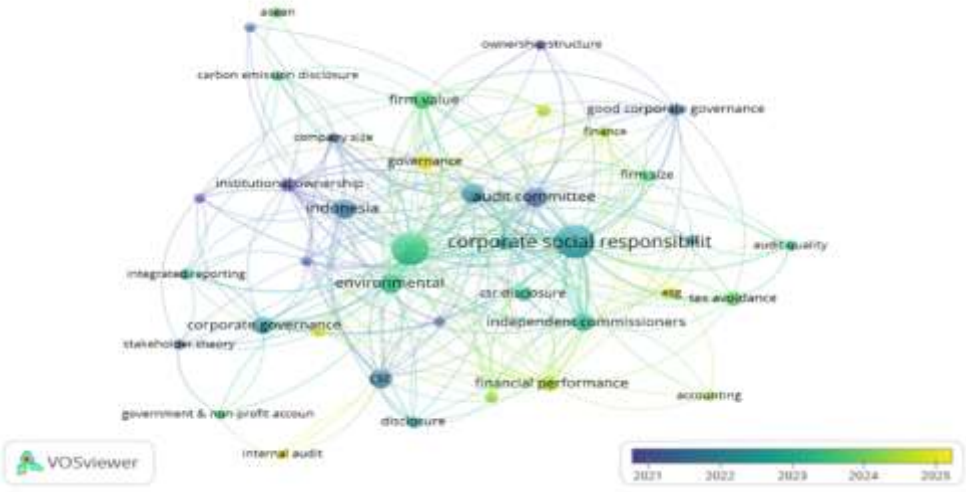


Figure 4. Keyword Co-occurrence Overlay Visualization

The overlay visualization (see Figure 4) illustrates the evolution of research trends, from conventional corporate governance issues during the earlier period, around 2021, toward contemporary topics such as ESG and internal auditing, which gained research prominence during 2024–2025. This intellectual map indicates that the knowledge structure of this academic field continues to evolve rapidly, shifting from traditional governance analysis toward the integration of environmental sustainability and compliance issues with strategic implications for financial performance.

Bibliographic coupling occurs when two documents independently cite one or more common references, indicating shared theoretical foundations and intellectual similarities between the publications (Kessler, 1963; van Eck & Waltman, 2010). The VOSviewer

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visualization reveals a dense central cluster representing the core research stream, centered on the articles by Purbawangsa (2020) and Umar (2024). This cluster represents a research stream focused on the integration of corporate governance and strategic sustainability. The articles within this cluster are closely connected because they cite common foundational literature on corporate governance and CSR. In contrast, publications such as Novitasari (2022), Endri (2019), Istianingsih (2020), Putri (2022), Handoko (2020), and Idasz-Balina (2020) appear as separate nodes.The article by Purbawangsa (2020) functions as a central node and a major intellectual bridge connecting earlier studies with more recent research, such as Umar (2024). The overlay visualization indicates that Purbawangsa (2020) provides an early foundational contribution, whereas Umar (2024) represents a more recent research stream that extends these topics in the contemporary period.



Figure 5. Bibliographic Coupling Network Visualization

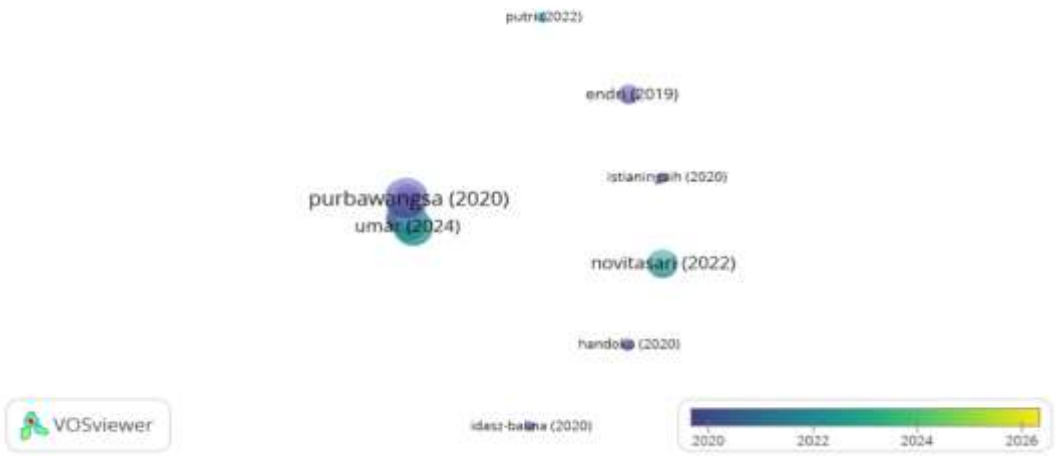


Figure 6. Bibliographic Coupling Overlay Visualization

The results of the bibliographic coupling analysis (see Figures 5 and 6) confirm and reinforce the findings of the preceding keyword co-occurrence analysis. While keyword co-occurrence identifies the broader conceptual domains of CSR and corporate

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governance, bibliographic coupling demonstrates at the document level that research in this field is substantially anchored in a number of key publications, particularly Purbawangsa (2020). These findings suggest that research streams in this field remain heavily dependent on a limited number of foundational publications, while other peripheral articles remain relatively disconnected. This fragmentation highlights the need for more integrated research synthesis in the future.

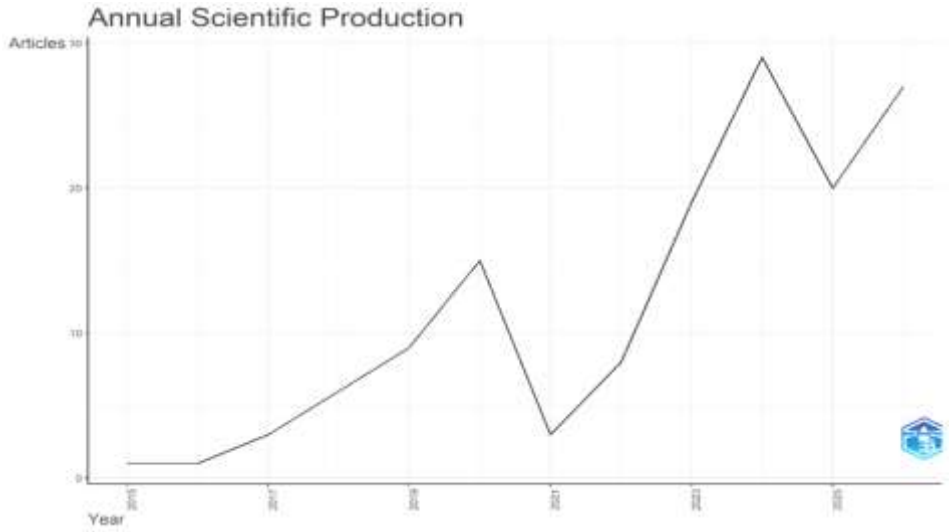


Figure 7. Annual Scientific Production Chart

The Annual Scientific Production chart (see Figure 7) illustrates an overall fluctuating upward trend in scientific publication output throughout the 2015–2026 period. Publication output was at its lowest during the initial period (2015–2016), with only one article published per year, indicating that the field initially received limited academic attention.

The highest publication peak occurred in 2024, with 29 articles published (see Table 1). The sharp increase since 2022 has been driven by the accelerated adoption of sustainability-related issues, particularly ESG, and the growing emphasis on non-financial reporting compliance at both global and national regulatory levels (Aria & Cuccurullo, 2017). Conversely, a significant decline occurred in 2021, when only three articles were published. The positive annual growth trajectory underscores the rapid development of this research topic, which has evolved from a relatively specialized field into an increasingly mainstream area of interest among academics and practitioners through 2026.

Table 1. Annual Scientific Production

Year	Articles
2015	1
2016	1
2017	3
2018	6
2019	9
2020	15

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Year	Articles
2021	3
2022	8
2023	19
2024	29
2025	20
2026	27

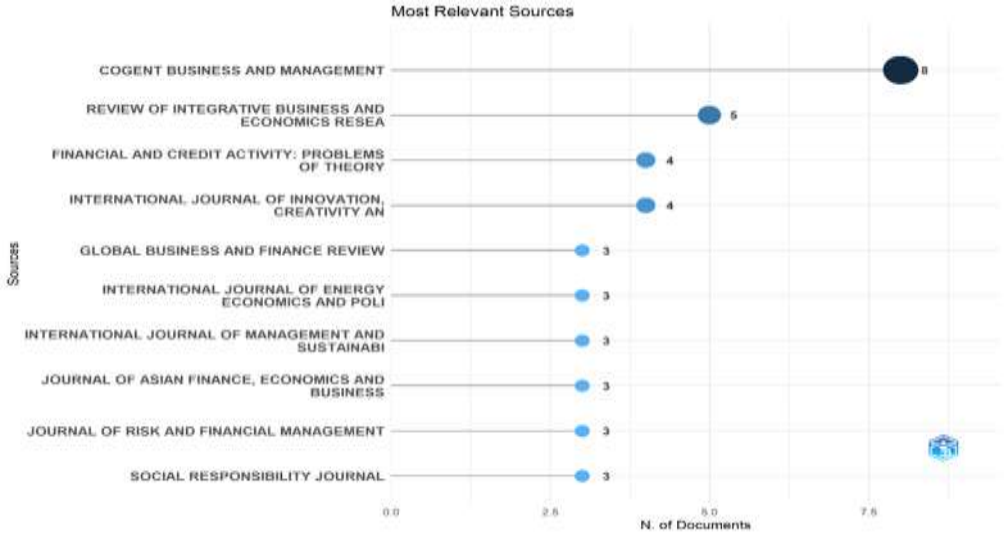


Figure 8. Most Relevant Sources

The Most Relevant Sources chart (see Figure 8) shows that Cogent Business and Management is the leading journal, with the highest number of publications (8 articles). This journal serves as a major publication outlet due to its broad scope encompassing business, management, and governance, as well as its open-access model and efficient peer-review process. Most of the journals on this list focus on management, finance, and sustainability. In general, the leading sources are indexed in Scopus, including Cogent Business and Management and the Social Responsibility Journal. Such indexing provides an indication of the reputational standing and quality standards of the literature referenced in this research domain. This distribution is consistent with Bradford's Law of Scattering, which states that the majority of core literature within a particular discipline tends to be concentrated in a relatively small number of leading journals (Bradford, 1934). For researchers, the implication is that journals in this leading group represent strategic publication targets for maximizing the visibility, readership, and citation impact of their work in this field.

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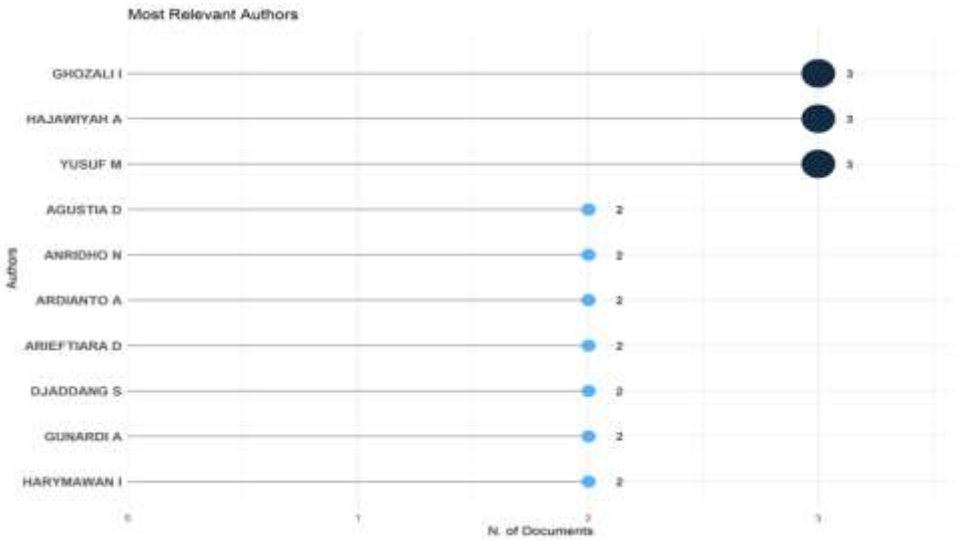


Figure 9. Most Relevant Authors

The *Most Relevant Authors* chart (see Figure 9) shows that Ghozali I, Hajawiyah A, and Yusuf M are the most productive authors in this field, each contributing three scientific articles. Their significance lies in their roles as core contributors who have helped establish the intellectual foundations of this research domain. The list of leading authors indicates the dominance of academics affiliated with prominent Indonesian institutions, suggesting that research activity in this field remains concentrated within several major university research groups. The *Articles Fractionalized* pattern reflects close co-authorship relationships, with most publications produced through collaborative efforts among researchers within or across local research groups. Senior scholars such as Ghozali I and Harymawan I stand out academically, not only in terms of publication output but also through their H-index rankings and substantial citation impact in accounting and governance. For new researchers seeking to explore this topic, these leading authors represent essential scholarly references and potentially strategic collaborators who could help enhance their research reputation and broaden the impact of their work.

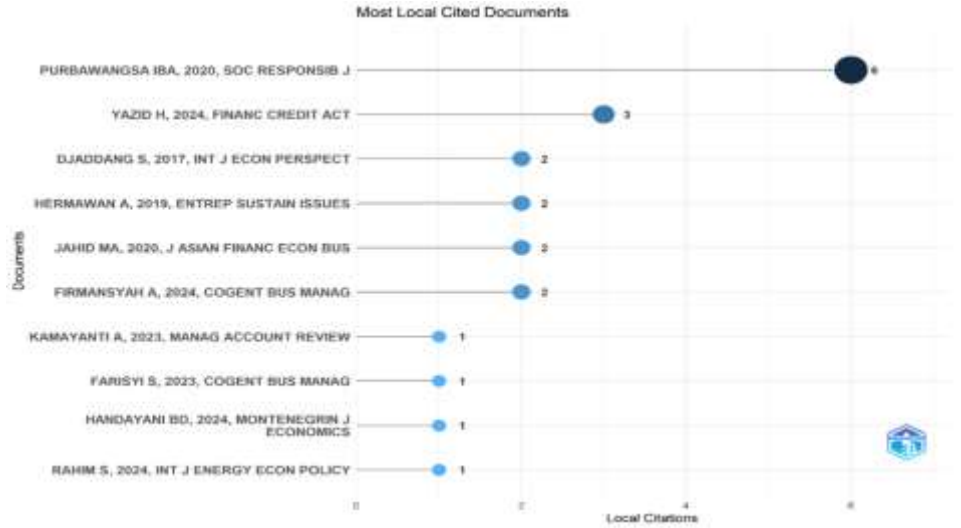


Figure 10. Most Locally Cited Documents

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The Most Local Cited Documents chart (see Figure 10) measures the influence of individual documents within the main dataset of this study, as reflected by internal dataset citations. The publication by Purbawangsa IBA (2020), published in the Social Responsibility Journal, dominates significantly, with six local citations. This high number of local citations indicates that the article serves as a core baseline reference, providing a conceptual foundation for other researchers within this research dataset. The dominant themes among documents with high local citation counts revolve around the integration of Corporate Social Responsibility (CSR), corporate governance structures, and their implications for firm value in emerging markets. Temporally, the locally cited documents span the period from 2017 to 2024, with more recent works, such as Yazid H (2024), which has received three local citations, beginning to emerge as important references for the latest studies. This citation structure underscores the concentration of the field's empirical foundations in a small number of seminal articles. Accordingly, the works by Purbawangsa IBA (2020) and Yazid H (2024) represent essential foundational readings for new researchers seeking to understand the evolving local research discourse.

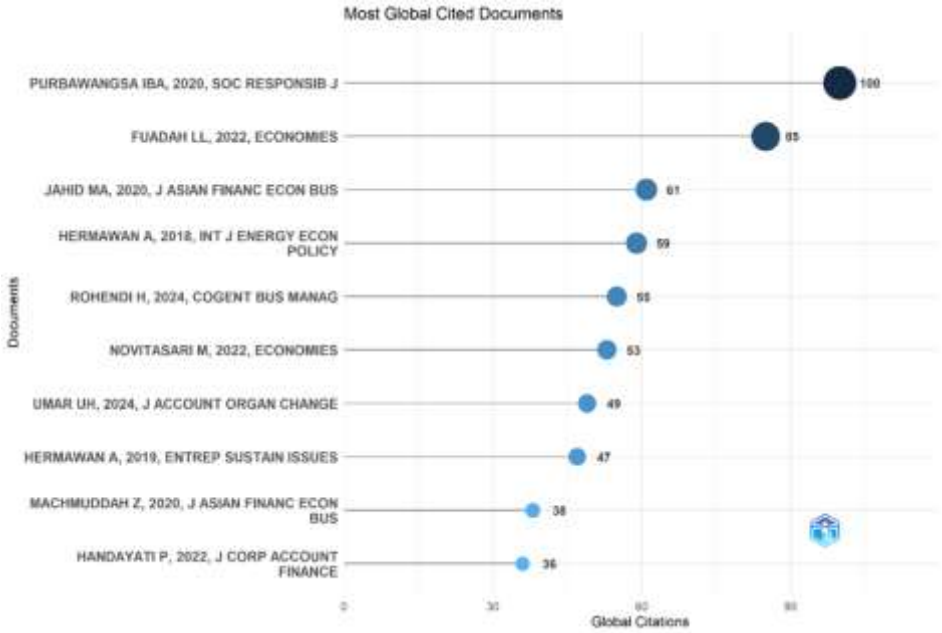


Figure 11. Most Globally Cited Documents

The Most Global Cited Documents chart (see Figure 11) measures the impact and visibility of publications within the global scientific database, as reflected by total citations across Scopus. The article by Purbawangsa IBA (2020) once again ranks first, with 100 global citations, followed by Fuadah LL (2022) with 85 global citations and Jahid MA (2020) with 61 global citations. These high international citation counts indicate that the findings and methodologies presented in these articles have gained broad recognition within the global scientific community. At the global level, the dominant themes focus on Environmental, Social, and Governance (ESG) disclosure, financial performance, sustainability reporting, and internal audit efficiency. The publication-year distribution reveals an interesting pattern: relatively recent and intermediate-period publications (2020–2024), such as Fuadah LL (2022) and Rohendi H (2024), which has received 55 global citations, have accumulated substantial citation counts within a relatively short

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period. This pattern reflects the growing urgency and novelty of ESG-related issues in the international research landscape. The prominence of several authors, including Purbawangsa IBA and Hermawan A, underscores their positions as key contributors to this field. Accordingly, the articles by Purbawangsa IBA (2020) and Fuadah LL (2022) are essential references for new researchers seeking international benchmarks for developing theoretical frameworks and research methodologies.

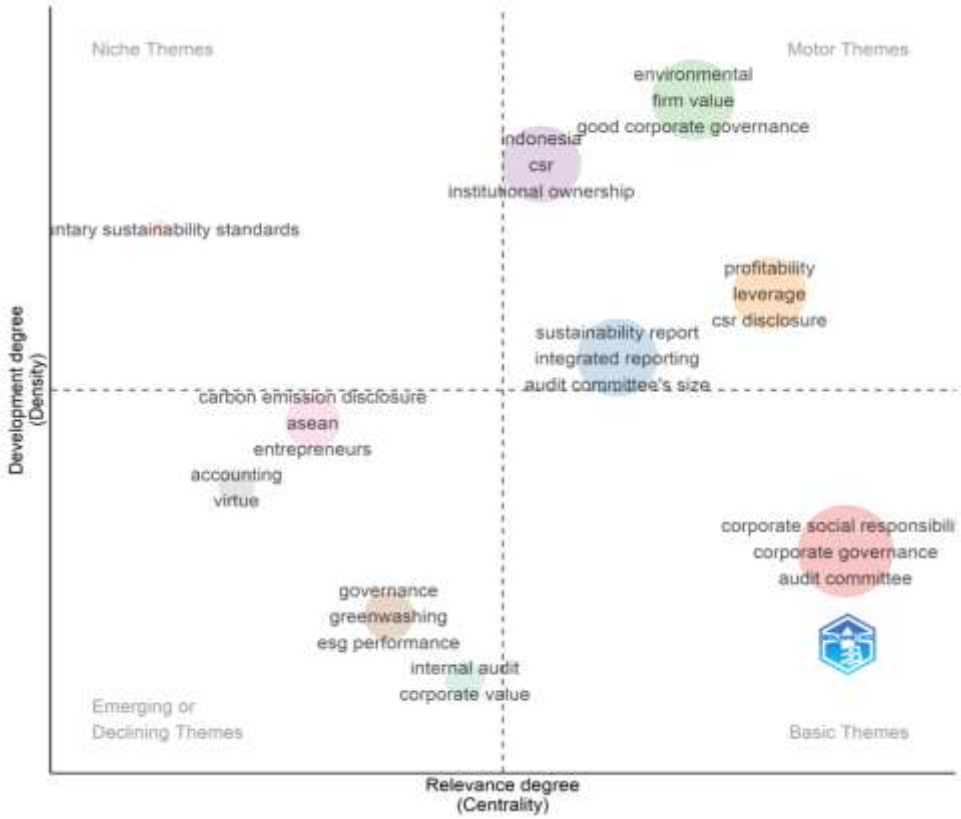


Figure 12. Thematic Map

The Thematic Map (Figure 12) illustrates the conceptual structure of a research field based on two principal dimensions: centrality (the X-axis, representing the degree of relevance to other themes) and density (the Y-axis, representing the level of internal development within a cluster) (Callon et al., 1991; Cobo et al., 2011). The map is divided into four quadrants that depict the maturity and strategic positioning of each research theme. Motor Themes (upper-right quadrant) represent core themes and major pillars that are well developed and highly interconnected with other themes. These clusters include environmental, firm value, and good corporate governance, as well as the clusters comprising profitability, leverage, and CSR disclosure, and sustainability report, integrated reporting, and audit committee size. These themes form the backbone connecting corporate governance mechanisms with corporate performance and sustainability reporting.

Niche Themes (upper-left quadrant) encompass highly specialized topics characterized by high density but low centrality, such as voluntary sustainability standards. This theme focuses primarily on the technical aspects of voluntary standards, which have not yet been widely integrated into mainstream business research.

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Emerging or Declining Themes (lower-left quadrant) comprise topics with relatively low relevance and limited development, including the clusters carbon emission disclosure, ASEAN, entrepreneurs, accounting, and virtue, as well as governance, greenwashing, ESG performance, internal audit, and corporate value. Topics such as greenwashing and ESG performance may be considered emerging themes with considerable potential for further investigation as demands for sustainability transparency continue to increase. Basic Themes (lower-right quadrant) encompass the foundational topics of the research field, namely corporate social responsibility, corporate governance, and audit committee. These themes are fundamental and highly relevant to the field, but they require new perspectives because their conventional treatment has become well established and widespread.

Overall, these findings suggest that research trends in this field are shifting from traditional corporate governance and CSR concepts toward the integration of emerging issues, including ESG performance, greenwashing, and integrated reporting.

Based on the bibliometric analysis and thematic mapping results, this study identifies several critical research gaps that offer strategic opportunities for the future development of sustainability accounting literature. As the global landscape transitions from conventional Corporate Social Responsibility (CSR) toward the adoption of International Sustainability Standards Board (ISSB) standards through IFRS S1 and IFRS S2, future research agendas can be organized into four major pillars:

1. Investigating Compliance Readiness and the Adoption of ISSB Standards (IFRS S1 and IFRS S2).

The keyword analysis and thematic map indicate that sustainability accounting research in emerging markets remains largely dominated by conventional voluntary sustainability standards and general CSR disclosure. Future researchers are encouraged to empirically investigate the readiness of companies, audit committees, and the accounting profession to implement the ISSB framework, which requires the integration of financial materiality considerations and rigorous assessments of climate-related risks. Cross-country comparative studies in emerging regions, such as ASEAN, are particularly necessary to understand the institutional barriers and compliance costs faced by corporations.

2. Exploring Greenwashing and the Value Relevance of ESG

Greenwashing and Environmental, Social, and Governance (ESG) performance have been identified as rapidly developing emerging themes that remain insufficiently explored. Future research should critically examine whether ISSB-based sustainability disclosures genuinely reflect companies' substantive environmental performance (substantive reporting) or merely serve as symbolic legitimacy strategies (symbolic reporting/greenwashing). Empirical studies linking ESG disclosure transparency to the cost of capital, information asymmetry, and investor responses in capital markets represent particularly important avenues for further investigation.

3. The Role of Digital Technology and Artificial Intelligence in Sustainability Auditing

As the need for reliable non-financial data continues to increase, the integration of digital technologies, such as blockchain, artificial intelligence, and big data analytics, into sustainability reporting systems and the assurance or auditing of sustainability reports represents a promising emerging research area. Future researchers could examine how digital transformation mitigates the risk of sustainability data manipulation and enhances the effectiveness of both internal and external oversight functions.

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4. Strengthening Collaboration Networks among Researchers and Institutions

The Co-authorship Network results reveal that the academic collaboration structure within this literature remains relatively fragmented and largely organized around local research groups. Accordingly, academics are encouraged to expand international and interdisciplinary collaboration networks by integrating accounting, finance, and environmental science. Such collaborations could generate research with a broader global reach and greater citation impact and policy influence..

CONCLUSION

This study aims to analyze and map the evolving landscape of sustainability reporting literature within the accounting discipline, tracing its development from the traditional Corporate Social Responsibility (CSR) paradigm toward the convergence of standards established by the International Sustainability Standards Board (ISSB). A comprehensive bibliometric analysis was conducted on 141 Scopus-indexed articles published between 2015 and 2026, combining performance analysis using Biblioshiny with network analysis using VOSviewer (Aria & Cuccurullo, 2017; van Eck & Waltman, 2010).

The findings of this study can be summarized as follows. First, scientific output has demonstrated rapid annual growth, with a Compound Annual Growth Rate (CAGR) of 34.93%. Second, Cogent Business and Management was identified as the most prominent publication source based on Bradford's Law, while Ghozali I, Hajawiyah A, and Yusuf M emerged as the most productive authors. Third, the article by Purbawangsa et al. (2020) was identified as the most influential foundational reference within the intellectual structure of this literature. Fourth, network and thematic analyses confirmed a conceptual shift from conventional corporate governance and CSR issues toward integrated frameworks encompassing ESG performance, carbon disclosure, and ISSB standards.

This study makes a theoretical contribution by providing a comprehensive mapping of the evolution of the sustainability accounting paradigm. It also offers practical implications for standard setters and regulators in guiding preparedness for the adoption of IFRS S1 and IFRS S2. The study's limitations include its reliance on a single database (Scopus) and its restriction to English-language articles, which means that local accounting research published in Indonesian is not comprehensively represented. Nevertheless, this study provides a crucial holistic foundation and a strategic roadmap for advancing future sustainability accounting research agendas.

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