

Analysis of Social Accounting Research Publications: Global Trends and Leading Contributors

Nor Kartini Mohd Rodzi^{1*}, Azrul Abdullah²

^{1,2}Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Perlis, Kampus Arau, 02600 Arau, Perlis, Malaysia

Authors' Email Address: ¹norkartini@uitm.edu.my, ²azrul229@uitm.edu.my

Received Date: 13 May 2025

Accepted Date: 9 July 2025

Revised Date: 7 July 2025

Published Date: 31 July 2025

*Corresponding Author

ABSTRACT

Social accounting practices are being accepted worldwide due to the increasing importance of sustainability and corporate social responsibility. However, the rate of acceptance varies. Hence, this study aims to examine the major contributors, the trends, and the distribution of research documents in social accounting research to assess global research developments. This study extracted 299 publication documents from the Scopus database on 7 May 2025, covering the period from 2004 to 2024. The publication documents focus on business, management, and accounting, as research interests in this topic area are evolving. The data were analysed using bibliometric methods, with frequency analysis performed using Microsoft Excel. The results indicate that the number of publications related to "Social Accounting Research" has gradually increased over the 20-year study period since 2004. The findings reveal that the United Kingdom was the leading contributor to social accounting research. Additionally, the University of St Andrews stood out as the most prolific institution, with a total of 29 publications. Meanwhile, the most productive author is Gray, R., with 12 publications, and Bebbington, Larrinaga, and Moneva (2008) received the highest citations for their article. Accounting, Auditing & Accountability Journal was the primary source of titles related to social accounting research, with 32 publications. The keyword analysis found that "social accounting" was the most common in the documents, and the article published by Gray (2006) received the most downloads and views. These findings will assist researchers in understanding global trends and the distribution of research publications, thereby enabling them to strategise future research effectively.

Keywords: *Bibliometric Analysis, Non-financial Information, Social Accounting*

INTRODUCTION

Globalisation has exerted significant pressure on companies to disclose non-financial information. Erkens et al. (2015) defined non-financial information as information on social and environmental accounting, corporate social reporting (CSR), and intellectual capital items beyond the traditional assessment of financial performance. Social and environmental accounting aims to provide a comprehensive view of a company's activities by including non-financial information that reflects its commitment to societal and environmental responsibilities (Escamilla-Solano et al., 2025; Retolaza &

San-Jose, 2021; Xavier et al., 2025). Social accounting is essential for the long-term survival and competitiveness of businesses, as it also contributes to enhanced employee satisfaction and productivity. It can be examined through various lenses, including human rights, labour management, diversity, equity, occupational health and safety, and community engagement.

Over the years, many authors have contributed to the literature on social accounting using bibliometric analysis to assess the growth of publications (Doddauarthi Basavaraj & Jaya Prakash, 2024; Escamilla-Solano et al., 2025; Xavier et al., 2025). The data were analysed based on the most active author, number of published papers, top publications by countries, the top publication journal, the most productive institution, the most prominent keywords, the most cited authors, the language used, and document types. However, limited studies have been conducted on bibliometric analysis of social accounting using alternative measures of impact due to the rise of social media and digital platforms as a means of communicating and publicising research findings (Blakeman, 2018), which do not adequately cover the scientific progress in the publication and development of social accounting research. Hence, the number of research papers is growing in this field with emerging themes. This study addresses the existing gap by employing bibliometric analysis to respond to the following research questions: (i) Who are the major contributors to social accounting research? (ii) What are the trends and distribution patterns of research documents in this field? To identify the major contributors, the analysis will focus on the national contributions of various countries, the most research-active institutions, leading authors, and the most cited articles. Additionally, to examine the trends and distribution of research documents, an investigation will be conducted, analysing research publications by year, the sources of documents, occurrences of keywords, and the number of downloads and views for each document. This study thus contributes to this field, especially in the mapping of related research publications on social accounting. Besides, it would also represent a significant shift in how companies measure and report their performance, emphasising the importance of social and environmental impacts. As the field evolves, it will continue to play a crucial role in promoting corporate accountability and sustainability.

LITERATURE REVIEW

Social accounting is an extension of traditional accounting that incorporates measuring and reporting a company's social and environmental impacts alongside its financial performance. It aims to provide a comprehensive view of a company's activities by including non-financial information that reflects its commitment to societal and environmental responsibilities (Escamilla-Solano et al., 2025; Retolaza & San-Jose, 2021; Xavier et al., 2025). Non-financial information is information on social and environmental accounting, corporate social reporting (CSR), and intellectual capital items beyond the traditional assessment of financial performance (Erkens et al., 2015). Apart from non-financial information, the social accounting, as defined in the European Commission (EC) 95th directive of 2014 on non-financial reporting, covers the internal aspects (workers) and the external aspects (relationship with the local community or consumers). It also includes the human rights dimension, which mainly affects relationships with suppliers along the product chain (Manes-Rossi et al., 2018). In another study, Becchetti et al. (2022) found four emerging areas from the comparative study, comprising satisfaction, human capital enhancement, community relationships, and human rights. This study will examine social accounting research using bibliometric analysis.

Bibliometrics refer to the techniques and quantitative measures that provide an analysis of written publications such as books and articles, and which assess the impact of research outputs (Ahmi & Mohamad, 2019). They are commonly applied to individual authors in the form of citation metrics but can also be used to assess the influence of research groups or even entire institutions. In recent years, it has become more popular to assess the publication growth of different research disciplines, mainly motivated by the development of emerging research contexts such as sustainability, non-financial information, technologies, and the Internet (Merigó & Yang, 2017). Furthermore, bibliometric analysis

also provides a general picture of a research area, which is very useful in predicting the forward trends of various disciplines.

Several researchers have studied trends and developments of social accounting publications using bibliometric analysis in different contexts of analysis. A study conducted by Escamilla-Solano et al. (2025), analysed co-citations in the fields of business and economics, revealing findings from four main areas of research on social accounting: (1) social accounting foundations, (2) engagement, (3) accountability, and (4) measurement of social value. They also identified emerging research topics in the field, such as social value metrics and the impact of non-financial information disclosure on profitability. Additionally, another study by Xavier et al. (2025) also claimed that social accounting research has evolved, indicating the relevance of the study, as well as changing academic priorities and societal concerns. Furthermore, a study conducted by Doddauarthi Basavaraj and Jaya Prakash (2024) reveals a 6.2% annual growth rate in social accounting research. This study reviews 2,286 publications from 1946 to March 2024. The application of digital technologies is employed through a comprehensive bibliometric analysis, which offers insights into the growth, development, and diversity of social accounting research. The findings highlight the increasing significance of sustainability as well as environmental, social, and governance performance areas.

Despite the growing activity for more than 25 years in social and environmental accounting research, the emphasis has been placed either on the environment or on theoretical development (Moses et al., 2020). Thus, social accounting research is still underexplored. Hence, this study aims to examine the key contributors, trends, and distribution of social accounting research using bibliometric analysis. The findings will assist researchers in understanding global trends and the distribution of research publications, thereby enabling them to strategise future research effectively.

METHODOLOGY

This study employed bibliometric analysis to describe the distribution patterns of research articles within specific topics and time (Ahmi & Mohamad, 2019; Coca et al., 2020; Merigo & Yang, 2017). The quantitative research approach is adopted in the form of a descriptive bibliometric method to assess the documents of cloud computing and accounting research in the Scopus scientific database. The data collection period is from 2004 to 2024. Search strings containing "social accounting" were used to obtain relevant documents, and the publication years were limited to 2004 to 2024 for two decades. The data were extracted on 7 May 2025. The search yielded a total of 1,680 research papers. The search keyword used is "social accounting". Meanwhile, the search string is limited to business, management, and accounting subject areas, the English language, and articles published due to growing interest in that field.

The documents were analysed using the "Analyse search result" feature in Scopus. The results were then exported to an Excel file, where the data were examined using eight bibliometric indicators. These indicators were employed to ascertain the research trends in social accounting, as follows: (1) national contributions by country; (2) most research-active institutions; (3) leading authors in contributions; (4) most cited articles; (5) annual publication trends; (6) sources of documents; (7) frequently used keywords; and (8) downloads and views.

RESULT AND DISCUSSION

The result from the Scopus database yielded a total of 1,680 research papers. The data was collected on May 7, 2025, with 299 publications extracted after including the criteria for business, management, and accounting subject areas, the English language, and articles published. After analysing the result

extracted from the "Analyse search result" feature in Scopus, the data were then exported to an Excel file and examined using bibliometric indicators. The results of the analysis are presented in the following section.

Analysis of Major Contributors to Social Accounting Research

Table 1 indicates the top 10 countries that contribute to social accounting research. The United Kingdom (UK) leads with 30.7%, followed by Australia with 16.1%, Spain with 12.4%, the United States (USA) with 12%, and Italy with 11.7%. This ranking means that the UK leads in social accounting research, indicating a strong focus on sustainability and corporate social responsibility (CSR) practices (Doddauarthi Basavaraj & Jaya Prakash, 2024). The remaining countries were less than 10% and are spread around the world: Indonesia, New Zealand, China, Canada, and Malaysia. A study conducted by Doddauarthi Basavaraj and Jaya Prakash (2024) also claimed that this field has seen a 6.2% annual growth rate, with significant contributions from the UK, Australia, Italy, and the USA, based on 2,286 publications from 1946 to March 2024. This notion highlights that the United Kingdom was the most productive country, with a significant difference from the second-ranked country in their studies. Furthermore, the statutory guideline prescribed by European countries, such as the EU Non-Financial Reporting Directive, requires large public companies to disclose non-financial information related to social accounting, which increases the number of publications in the UK (Křištofik et al., 2016; Rep & Dečman, 2021). The findings have significant implications for policymakers and practitioners. Understanding the contributions and focus areas of leading countries can guide the development of international standards and best practices in social accounting research (Santos-Jaén et al., 2021).

Table 1: Top 10 Countries Contributing Most to Social Accounting Research

Country	Number of documents	Percentage (%)
United Kingdom	84	30.7
Australia	44	16.1
Spain	34	12.4
United States	33	12.0
Italy	32	11.7
Indonesia	11	4.0
New Zealand	11	4.0
China	9	3.3
Canada	8	2.9
Malaysia	8	2.9
Total	274	100.0

Table 2 shows the top 10 institutions that contributed most of the publications on social accounting research. Institutions from all over the world have made fundamental contributions to social accounting research. Out of the 299 documents, the University of St Andrews (United Kingdom) contributed the most publications, 32.6%. This indicates that the University of St Andrews was the most highly influential institution in the field of social and environmental accounting research, specifically through its *Centre for Social and Environmental Accounting Research (CSEAR)* (Buhr & Russell, 2014). The University of South Australia (Australia) ranked second at 10.1%. Meanwhile, other institutions contributed below 10%. The increase in the number of research publications among the top three institutions might be due to the funding and support of research activities by the institution's research centre. Rawat and Meena (2014) reported that the more successful research publications of the institute will raise awareness among academicians. Hence, it will attract more external funding to the institute from industries and government agencies. Therefore, any institutions that provide financial support, research assistance, and best practice systems will encourage more research publications. The contribution of these institutions is measured by their research output and the impact of their publications, which is often reflected in citation metrics. Understanding the contributions of top

institutions helps in identifying current research trends and potential gaps in the field of social accounting (Doddaullarthi Basavaraj & Jaya Prakash, 2024).

Table 2: Top 10 Institutions' Contribution to Social Accounting Research Documents

Institution Name	Country	Number of documents	Percentage (%)
University of St Andrews	United Kingdom	29	32.6
University of South Australia	Australia	9	10.1
University of Dundee	United Kingdom	8	9.0
University of Central Florida	United States	7	7.9
Universidad Loyola Andalucia	Spain	7	7.9
University of Wollongong	Australia	6	6.7
Macquarie University	Australia	6	6.7
University of Strathclyde	United Kingdom	6	6.7
Universidad Pablo de Olavide, de Sevilla	Spain	6	6.7
University of Sheffield	United Kingdom	5	5.6

Table 3 exhibits the top 10 most active authors in social accounting research. Based on 299 publications examined in this study between the periods 2004 to 2024, Gray, R. (United Kingdom) produced the most publications with 12 documents, becoming among the top 10 active authors. Other active authors contributed below 10 documents. The most active authors often shape the direction of research in social accounting by setting trends and highlighting key issues (Doddaullarthi Basavaraj & Jaya Prakash, 2024). It can be observed that the United Kingdom contributes the most active authors and institutions in research publications on social accounting. The prolific authors imply that their work is frequently cited, indicating their influence and recognition within the academic community. The research topics and methodologies employed by these authors often become benchmarks for future studies (Xavier et al., 2024). Malaysian authors also contributed to this research with a total of 8 documents from the respective authors, that is Auzair, S.M. and Kamaruddin, M.I.H. This highlights that this area of research has also become significant in Asian countries.

Table 3: Top 10 Most Active Authors on Social Accounting Research with Affiliation

Author	Affiliation	Number of documents
Gray, R.	School of Management, St Andrews, United Kingdom	12
Cardenete, M.A.	Universidad Loyola Andalucia, Cordoba, Spain	6
Thomson, I.	School of Business, Dundee, United Kingdom	5
Ahmed, I.	Jazan University, Jizan, Saudi Arabia	4
Auzair, S.M.	Universiti Kebangsaan Malaysia, Bangi, Malaysia	4
Gallhofer, S.	Adam Smith Business School, Glasgow, United Kingdom	4
Guthrie, J.	Macquarie University, Sydney, Australia	4
Haslam, J.	School of Business University of Jordan, Amman, Jordan	4
Kamaruddin, M.I.H.	Universiti Sains Islam Malaysia Nilai, Malaysia	4
Lehman, G.	University of South Australia, Adelaide, Australia	4

Table 4 shows the top 10 most cited articles for each author as per the Scopus database between 2004 to 2024. Citation count is the number of times an author's work is cited by other researchers. All the papers that received the highest citation were journal papers. A document titled "Corporate social reporting and reputation risk management" by Bebbington, Larrinaga, and Moneva (2008) has received the highest citations with 585, followed by Parker (2005) entitled "Social and environmental accountability research: A view from the commentary box" with 516 citations, and Gray (2006)

received 484 citations with the publication title of "Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?". The authors with the highest citation count signify their substantial contributions and influence in the field. These authors often set the research agenda and influence future studies (Xavier et al., 2024). Furthermore, the highest cited articles in this area of research depend on their publication year. Generally, it will take between 4 to 10 years for the articles to be cited (Abdullah et al., 2018; Rodzi et al., 2023). This notion is consistent with Thulesius (2011), who claimed that the early publications of the articles have much time available to be cited.

Table 4: The Top 10 Authors with the Highest Citations

Authors	Title	Total Citation
Bebbington, Larrinaga and Moneva (2008)	Corporate social reporting and reputation risk management	585
Parker (2005)	Social and environmental accountability research: A view from the commentary box	516
Gray (2006)	Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?	484
Thompson and Cowton (2004)	Bringing the environment into bank lending: Implication for environmental reporting	334
Belal and Owen (2007)	The views of corporate managers on the current state of, and future prospects for, social reporting in Bangladesh: An engagement-based study	326
Owen (2008)	Chronicles of wasted time?: A personal reflection on the current state of, and future prospects for, social and environmental accounting research	317
Bebbington et al. (2007)	Theorizing engagement: The potential of a critical dialogic approach	316
Freedman and Jaggi (2005)	Global warming, commitment to the Kyoto protocol, and accounting disclosures by the largest global public firms from polluting industries	308
Murray et al. (2006)	Do financial markets care about social and environmental disclosure?: Further evidence and exploration from the UK	279
Ramus and Vaccaro (2017)	Stakeholders Matter: How Social Enterprises Address Mission Drift	233

Analysis of the Trends and Distribution of Research Documents

The analysis of extracted scholarly works includes the number of publications by year, the sources of documents, the subject areas covered, and the frequently used keywords related to social accounting research. The researcher may observe the pattern and status of the research subject over time based on the reviewed documents using bibliometric analysis (Ahmi & Mohamad, 2019). Table 5 presents the publications by year on social accounting research from 2004 to 2024. There are an increasing number of publications from 2004 to 2017 and a slight decrease in 2024. This means that, on average, the growth rate for social accounting research was at 5% over a twenty-year observation. The decreasing number of documents might be due to the emerging research area of environmental, social, and governance (ESG) research interest, including sustainability, and the use of digital technologies for improved transparency and stakeholder engagement (Doddauallarthi Basavaraj & Jaya Prakash, 2024). Despite the shift to social sustainability, the exploration of social accounting remains significant. In 2017, the number of published documents reached its highest point at 26, compared to only 12

documents published in the previous year, 2016. This situation suggests that the research area remains relevant in the current economic situation, where social information plays an important role for both society and stakeholders.

Table 5: Number of Publications by Year

Year	Number of documents	Percentage (%)
2004	6	2.0
2005	10	3.3
2006	11	3.7
2007	7	2.3
2008	17	5.7
2009	12	4.0
2010	16	5.4
2011	19	6.4
2012	9	3.0
2013	14	4.7
2014	16	5.4
2015	22	7.4
2016	12	4.0
2017	26	8.7
2018	11	3.7
2019	17	5.7
2020	14	4.7
2021	17	5.7
2022	14	4.7
2023	14	4.7
2024	15	5.0
Total	299	100

Table 6 shows the top 10 publication sources of research documents on social accounting research. *Accounting, Auditing & Accountability Journal* is proven to be the leading journal of published research related to social accounting research, which represents 25%. *Critical Perspectives on Accounting* contributed the second-highest publications with 21.9%. This is followed by the *Social and Environmental Accountability Journal* with 14.1%. Identifying the top publication journal in a specific field involves evaluating various metrics like impact factor, H-index, citation counts, and journal rankings (Elmi et al., 2024). *Accounting, Auditing & Accountability Journal* is frequently cited and recognised for its contributions to social and environmental accounting (SEA) research (Parker, 2005). Other sources of research documents represented less than 10% of the total publications. According to a study conducted by (Xu et al., 2021), top journals help researchers target their submissions to the most influential outlets, ensuring their work reaches a broad and impactful audience.

Table 6: The Top 10 Sources of Research Documents

Source Title	Number of documents	Percentage (%)
Accounting Auditing and Accountability Journal	32	25.0
Critical Perspectives on Accounting	28	21.9
Social And Environmental Accountability Journal	18	14.1
Accounting Forum	10	7.8
Journal of Cleaner Production	9	7.0
Sustainability Accounting Management and Policy Journal	9	7.0
Tourism Economics	8	6.3
Journal of Business Ethics	5	3.9
South African Journal of Economic and Management Sciences	5	3.9

Accounting Auditing Accountability Journal	4	3.1
--	---	-----

Table 7 indicates the frequently used keywords in social accounting research. The result showed that the keyword "social accounting" appeared 99 times (44.2%) in the 299 documents for two decades of research publications, followed by "social accounting matrix" 38 times (17%). Other common keywords have been found to appear less than 20 times (below 7%). This indicates that "social accounting" keyword emphasises the need for comprehensive reporting on sustainability practices. This suggests a growing demand for transparency in how organisations report their social and environmental impacts (Doddauarthi Basavaraj & Jaya Prakash, 2024). Thus, it is important to emphasise that all the words generated in Table 7 are the trending words used in social accounting research.

Table 7: The Top 10 Frequently Used Keywords

Keywords	Number of frequencies	Percentage (%)
Social accounting	99	44.2
Social accounting matrix	38	17.0
Sustainability	15	6.7
Accounting	14	6.3
Corporate social responsibility	10	8.9
Stakeholder engagement	9	4.0
Tourism	8	3.6
Environmental accounting	7	3.1
Sustainable development	7	3.1
Economic impact	7	3.1

Another alternative measure of impact (altmetrics) has gained importance with the rise of social media and digital platforms as a means of communicating and publicising research findings. One of the altmetrics used in this study is downloads and views, besides others such as social media mentions and online attention scores. Download and view is the number of times a publication is downloaded or viewed online, indicating its reach and engagement (Blakeman, 2018). Downloads and views can only be viewed on the publisher's site. Table 8 presents the results of the top 8 highest downloads and views of social accounting research. The most downloaded and viewed documents are from Gray (2006), indicating that the article reached and engaged with the viewers. The implication of altmetrics can highlight the societal relevance of social accounting research by tracking how often studies are discussed in social media, news outlets, and other platforms. Articles by Thompson and Cowton (2004) and Freedman and Jaggi (2005) were excluded from the study due to the inaccessibility of the information provided by the publisher in the Scopus database.

Table 8: The Top 8 Authors with the Highest Downloads and Views

Authors	Title	Downloads	Views
Gray (2006)	Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?	37 142	994
Bebbington, Larrinaga and Moneva (2008)	Corporate social reporting and reputation risk management	28 674	942
Parker (2005)	Social and environmental accountability research: A view from the commentary box	13 986	481
Murray et al. (2006)	Do financial markets care about social and environmental disclosure?: Further evidence and exploration from the UK	10 653	406

Bebbington et al. (2007)	Theorizing engagement: The potential of a critical dialogic approach	9 998	324
Owen (2008)	Chronicles of wasted time?: A personal reflection on the current state of, and future prospects for, social and environmental accounting research	9 184	351
Belal and Owen (2007)	The views of corporate managers on the current state of, and future prospects for, social reporting in Bangladesh: An engagement-based study	7 373	370
Ramus and Vaccaro (2017)	Stakeholders Matter: How Social Enterprises Address Mission Drift	5 680	524

CONCLUSION

The objectives of this study are to examine the major contributors, trends, and distributions of research documents related to social accounting research using bibliometric analysis. According to Akhavan et al. (2016), the results of bibliometric analysis can explain factors that support the contribution of studies in a research area and guide researchers towards producing impactful studies. Bibliometric analysis has mapped the evolution of social accounting research from 2004 to 2024, highlighting its enduring relevance amidst changing academic priorities and societal concerns. The results of the study indicated that, as the most significant contributor, the United Kingdom has a strong focus on sustainability and corporate social responsibility (CSR) practices. As a leading country, it can guide the development of international standards and best practices in social accounting research for policymakers and practitioners.

Furthermore, the most productive institution in this area of study will help in identifying current research trends and potential gaps in the field of social accounting research. Meanwhile, the most productive author is Gray R., who is affiliated with the top institution, the University of St Andrews in the United Kingdom, where his research topics and methodologies often serve as benchmarks for future studies. Authors Bebbington, Larrinaga, and Moneva (2008) received the highest citation for their article, which signifies their substantial contributions and influence in the field. An article published in the early period had more time to become well-cited. The results of the research trends analysis show an increasing trend of publications from the year 2004 to 2017, with an average growth rate of 5%. However, the emerging theme in social accounting research might be the contributing factor that slows the progress of publications in 2018. *Accounting, Auditing & Accountability Journal* was the primary source of titles that help researchers target their submissions to the most influential outlets, ensuring their work reaches a broad and impactful audience. The analysis of the keywords found that "social accounting" was the most common in the documents and exhibits a need for comprehensive reporting on sustainability practice. The article by Gray (2006) received the most downloads and views compared to those of other authors, which indicates the importance of tracking how often studies are discussed in social media, news outlets, and other platforms.

The Scopus database serves as the primary source of the documents in this study. Although Scopus is one of the most extensive databases indexing scholarly works Ahmi & Mohamad (2019), it does not cover all available sources. Moreover, the analysis only covers business, management, and accounting. Other related areas, such as computer science, decision sciences, economics and econometrics, and finance, were excluded from the study. This study enhanced and complemented previous findings on social accounting literature by using a bibliometric approach and offering useful information regarding the trend of previous literature for future researchers. Future studies on bibliometric analysis should

include other available databases, such as Web of Science, Google Scholar, and Dimensions, and expand on other topics that will contribute to more comprehensive and valuable results.

ACKNOWLEDGEMENTS

The author would like to thank the faculty members of the Faculty of Accountancy, Universiti Teknologi MARA Cawangan Perlis, for their encouragement and suggestions provided in the preparation of this article.

FUNDING

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

AUTHORS' CONTRIBUTION

Contribution to the study on concept, design, material preparation, data collection, analysis, first draft of manuscript, and final draft was performed and written by Nor Kartini Mohd Rodzi and Azrul Abdullah.

CONFLICT OF INTEREST DECLARATION

We certify that the article is the Authors' and Co-Authors' original work. The article has not received prior publication and is not under consideration for publication elsewhere. This research/manuscript has not been submitted for publication, nor has it been published in whole or in part elsewhere. We testify to the fact that all Authors have significantly contributed to the work, validity and legitimacy of the data and its interpretation for submission to Jurnal Intelek.

REFERENCES

- Abdullah, A., Waemustafa, W., & Mat Isa, H. (2018). Disclosure of Information in Company Annual Reports: A Bibliometric Analysis. *SSRN Electronic Journal*, January. <https://doi.org/10.2139/ssrn.3057542>
- Ahmi, A., & Mohamad, R. (2019). Bibliometric analysis of global scientific literature on web accessibility. *International Journal of Recent Technology and Engineering*, 7(6), 250–258.
- Akhavan, P., Ebrahim, N. A., Fetrati, M. A., & Pezeshkan, A. (2016). Major trends in knowledge management research: a bibliometric study. *Scientometrics*, 107(3), 1249–1264. <https://doi.org/10.1007/s11192-016-1938-x>
- Becchetti, L., Bobbio, E., Prizia, F., & Semplici, L. (2022). Going deeper into the S of ESG: A relational approach to the definition of social responsibility. *Sustainability (Switzerland)*, 14(15). <https://doi.org/10.3390/su14159668>
- Buhr, N., & Russell, S. (2014). Raising our collective game: CSEAR future(s). *Social and Environmental Accountability Journal*, 34(2), 117–123. <https://doi.org/10.1080/0969160X.2014.938476>
- Coca, D.-A., Timofte, C., Tanasa, S.-M., & Coca, D.-A. (2020). A Bibliometric Analysis of Creative Accounting Research. *Annales Universitatis Apulensis Series Oeconomica*, 22(22).

- Doddaullartha Basavaraj, C., & Jaya Prakash, S. K. (2024). What drives social accounting research? Insights from a bibliometric analysis. *Environmental Quality Management*, 34(2). <https://doi.org/10.1002/tqem.22317>
- Elmi, A. H., Mohamed, A. A., & Mohamed, A. A. (2024). Mapping the research landscape on technological innovations in accounting systems automation: A bibliometric analysis. *Journal of Logistics, Informatics and Service Science*, 11(6), 113–125. <https://doi.org/10.33168/JLISS.2024.0607>
- Erkens, M., Paugam, L., & Stolowy, H. (2015). Non-financial information: State of the art and research perspectives based on a bibliometric study. *Comptabilité – Contrôle – Audit*, 3(21), 15–92.
- Escamilla-Solano, S., Flores-Ureba, S., Sánchez-De Lara, M. Á., & Gómez-Ortega, A. (2025). Intellectual structure of social accounting research: a co-citation analysis in business economics. *Total Quality Management & Business Excellence*, 36(5–6), 572–589. <https://doi.org/10.1080/14783363.2025.2471851>
- Krištofik, P., Lament, M., & Musa, H. (2016). The reporting of non-financial information and the rationale for its standardisation. *E+M Ekonomie a Management*, 19(2), 157–175. <https://doi.org/10.15240/tul/001/2016-2-011>
- Manes-Rossi, F., Tiron-Tudor, A., Nicolò, G., & Zanellato, G. (2018). Ensuring more sustainable reporting in Europe using non-financial disclosure—De Facto and De Jure Evidence. *Sustainability*, 10(4), 1162. <https://doi.org/10.3390/su10041162>
- Merigo, J. M., & Yang, J. B. (2017). Accounting Research: A Bibliometric Analysis. *Australian Accounting Review*, 27(1), 71–100. <https://doi.org/10.1111/auar.12109>
- Moses, O., Mohaimen, F., & Emmanuel, M. (2020). A meta-review of SEAJ: The past and projections for 2020 and beyond. *Social and Environmental Accountability Journal*, 40(1), 24–41. <https://doi.org/10.1080/0969160X.2020.1730213>
- Parker, L. D. (2005). Social and environmental accountability research: A view from the commentary box. *Accounting, Auditing & Accountability Journal*, 18(6), 842–860. <https://doi.org/10.1108/09513570510627739>
- Rawat, S., & Meena, S. (2014). Publish or perish: Where are we heading? *Journal of Research in Medical Sciences*, 19(2), 87–89.
- Rep, A., & Dečman, N. (2021). Social responsibility reporting standards. In *Accounting challenges for sustainability and innovations* (pp. 27–43). Poznan University of Economics and Business Press. <https://doi.org/10.18559/978-83-8211-055-5/02>
- Retolaza, J. L., & San-Jose, L. (2021). Understanding social accounting based on evidence. *Sage Open*, 11(2). <https://doi.org/10.1177/21582440211003865>
- Rodzi, N. K. M., Rahman, N., Noor, A. M., & Noor, M. M. (2023). Exploring cloud computing in accounting research publication using a bibliometric analysis. *Jurnal Intelek*, 18(1), 176–185. <https://doi.org/10.24191/ji.v18i1.20466>
- Santos-Jaén, J. M., León-Gómez, A., & Serrano-Madrid, J. (2021). The effect of corporate social responsibility on earnings management: Bibliometric review. *International Journal of Financial Studies*, 9(4), 68. <https://doi.org/10.3390/ijfs9040068>
- Thulesius, H. (2011). Assessing research impact with Google Scholar: The most cited articles in the journal 20082010. *Scandinavian Journal of Primary Health Care*, 29(4), 193–195. <https://doi.org/10.3109/02813432.2011.629160>
- Xavier, B., Vanitha, A., Francis, A. T., Francis, D. T., & Arunsankar, N. (2024). Mapping the evolution of social accounting: A comprehensive bibliometric analysis. In *Harnessing AI, Machine Learning, and IoT for Intelligent Business* (pp. 215–225). Springer Nature. https://doi.org/10.1007/978-3-031-67890-5_21
- Xu, L., Dellaportas, S., Yang, Z., & Ji, S. (2021). Profiling interdisciplinary accounting research: An analysis of publication descriptors in three leading journals. *Meditari Accountancy Research*, 29(6), 1451–1472. <https://doi.org/10.1108/MEDAR-10-2019-0592>