

Integrated Reporting: A Bibliometric Analysis

Roslida Ramlee^{1*}, Marjan Mohd Noor², Roslily Ramlee³, Juliana Awang⁴

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

³ Department of Finance, Kuliyyah of Economics & Management, International Islamic University
Malaysia, 53100 Kuala Lumpur, Malaysia

⁴ Jabatan Audit Negara Negeri Sabah, Wisma Audit Sabah, 88400 Kota Kinabalu, Sabah, Malaysia

Authors' email address : ¹roslidar@uitm.edu.my, ²marjan@uitm.edu.my,
³roslily@iium.edu.my, ⁴juliana.awang@audit.gov.my

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*Corresponding Author

ABSTRACT

Integrated Reporting has emerged as a comprehensive approach to corporate communication, offering stakeholders a holistic view of an organisation's performance and creating value across financial and non-financial dimensions. This article presents a bibliometric study on IR using the Scopus database, explores the global trends, major contributors, document types, and subject areas related to IR publications. Findings revealed that scholarly interest in IR has increased following the release of the International Integrated Reporting Framework by the International Integrated Reporting Council (IIRC) in 2013 and later superseded by 2021 framework. Article dominated the document types indicating the field's academic robustness, with social sciences, business and economics representing the most active subject areas. Macquarie University and the University of Witwatersrand emerged as leading affiliations, while authors such as Maroun, W., and de Villiers, C., were among the most prolific contributors. The global trend highlighted South Africa's pioneering role in IR adoption, alongside notable engagement from Australia, Europe and the United Kingdom. This study underscores the interdisciplinary nature of IR research and its increasing significance in promoting transparency, sustainability, and long-term value creation.

Keywords: *bibliometric analysis, corporate reporting, financial and non-financial performance, integrated reporting, sustainability*

INTRODUCTION

Integrated Reporting (IR) is a crucial area of study as it represents a shift in corporate reporting that aims at providing a holistic view of an organization's financial and non-financial performance. Traditional corporate reporting has primarily focused on financial information, but IR integrates financial, social, environmental and governance aspects to demonstrate how a company creates value over time (De Villiers & Sharma, 2020). The adoption of IR has been promoted by the International Integrated Reporting Council (IIRC), which emphasises the need for a more comprehensive approach to reporting that aligns with the interests of a broader range of stakeholders (IIRC, 2021). Given the

increasing demand for transparency, accountability, and sustainable business practices, studying IR is essential to assess its impact on corporate performance, stakeholder decision-making, and long-term value creation (Adams, 2015). Research in this area helps in understanding how IR influences investor confidence, corporate reputation, and governance mechanisms, which are critical components for organizations seeking to build resilience and sustainable business models (Minutiello & Tettamanzi, 2022).

Additionally, studying IR is important for evaluating its implementation challenges, adoption trends, and effectiveness across different industries and regions. While some organisations have successfully integrated IR into their corporate reporting frameworks, others face barriers such as lack of regulatory support, resource constraints, and resistance to change (Maroun et al., 2023). Academic research provide valuable insights into these challenges, offering solutions for policymakers, regulators, and corporate leaders to enhance the effectiveness of IR frameworks. Furthermore, IR plays a vital role in addressing global sustainability concerns by linking corporate strategy with environmental, social and governance (ESG) factors (Rinaldi et al., 2018). This is particularly relevant in the context of corporate sustainability, climate change, and responsible business practices. By studying IR, researchers can contribute to the development of standardised reporting practices, helping companies to improve their transparency and accountability while fostering sustainable economic growth (Velte, 2022).

The publication trend on IR has shown a significant increase worldwide, reflecting growing academic and industry interest in sustainability reporting and corporate accountability. Research on IR has expanded across various disciplines, including accounting, finance, management and environmental sciences, highlighting its multidisciplinary relevance (Dumay et al., 2016). Developed economies, particularly in Europe, Australia, and South Africa, have been at the forefront of IR adoption and scholarly contributions, largely due to regulatory mandates and investor pressure (Dimes & de Villiers, 2024). South Africa, for instance, became the first country to require integrated reporting for listed companies through the King III and King IV governance codes (Atkins & Maroun, 2015). However, emerging economies also contribute to the growing body of research, as organizations recognize the benefits of integrated reporting in enhancing corporate transparency and stakeholder trust. The increasing global adoption of IR, coupled with academic interest in its impact on financial performance and sustainability, suggests that the trend will continue to grow as businesses and regulatory frameworks evolve.

THE NEEDS FOR ANALYSIS ON INTEGRATED REPORTING

Despite the increasing adoption of IR, several challenges hinder its widespread implementation and effectiveness. One of the major problems in IR publications is the inconsistency in reporting practices and the lack of a standardized framework for companies across different industries and regions (De Villiers & Sharma, 2020). While the IIRC introduced the <IR> Framework, variations in regulatory requirements and organizational interpretations have led to inconsistencies in disclosures, making it difficult to compare reports across firms (Dumay et al., 2017). Additionally, many organizations struggle with the integration financial and non-financial information, particularly in aligning sustainability data with the financial performance metrics (Soriya & Rastogi, 2022). This misalignment raises concerns on the credibility and reliability of IR, as some firms may engage in symbolic rather than substantive reporting, a practice known as “greenwashing” (Turzo et al., 2022). Consequently, the effectiveness of IR in enhancing transparency and decision-making is questioned, highlighting the need for further research on how organizations can better align financial and sustainability reporting.

Another key challenge identified in IR research is the complexity and resource-intensive nature of preparing integrated reports. Many companies, particularly small and medium-sized enterprises (SMEs), lack the expertise, financial resources and internal systems to effectively implement IR (Stubbs & Higgins, 2018). The process of collecting, analysing and presenting integrated data requires significant investment in technology and human capital, which can be a barrier to adoption (Adams,

2015). Furthermore, the subjective nature of materiality assessments in IR creates difficulties in determining which information is relevant to stakeholders, leading to concerns over selective disclosures (Dumay & Dai, 2017). Some critics argue that IR is overly focused on investor interests, potentially overlooking stakeholder's broader concerns such as environmental and social justice issues (Turzo et al., 2022). These challenges indicate the need for further academic inquiry into improving IR standardisation, addressing barriers to adoption, and ensuring that reports genuinely reflect sustainable business practices.

Analysis of integrated reporting publications

A bibliometric study on IR is essential to assess the evolution of research in this field, identify key trends, and highlight knowledge gaps. Given the increasing adoption of IR worldwide, a bibliometric analysis helps in mapping scholarly contributions, tracing the development of theories, and understanding the impact of various publications on corporate reporting practices (Dumay et al., 2016). The bibliometric studies provide insights into authorship patterns, institutional contributions, and the most influential works in the domain, allowing researchers to identify key contributors and collaboration networks (Aria & Cuccurullo, 2017). By analysing citation networks and keyword co-occurrences, scholars can better understand the main research themes and emerging areas within IR, thereby guiding future studies toward addressing existing gaps and advancing theoretical developments.

Additionally, a bibliometric study is crucial for policymakers, practitioners and academics to evaluate the effectiveness of IR in achieving its intended goals, such as enhancing corporate transparency, stakeholder engagement, and long-term value creations (Adams, 2015). The adoption of IR varies across industries, and bibliometric analysis can reveal the geographic distribution of research efforts and how regulatory frameworks influence the adoption and implementation of IR (Maroun et al., 2023). Such an analysis also helps in identifying the impact of IR on sustainability reporting, financial disclosure and corporate governance, providing valuable insights for regulators and standard-setting bodies aiming to improve corporate reporting standards (Velte, 2022). Moreover, bibliometric studies can highlight methodological approaches used in IR research, enabling scholars to assess the rigor and reliability of existing studies (Passas, 2024). By synthesising existing literature, bibliometric analysis supports the development of a more comprehensive understanding of IR, aiding in the refinement of research agendas and fostering interdisciplinary collaboration to enhance accountability and sustainability.

Data and findings

Number of Publications

Figure 1 represents the number of publications of integrated reporting per year from 1966 to 2024, showing a clear upward trend over time. The publication for integrated reporting was first issued in 1966. The number of publications remained relatively low from 1966 to the early 2000s, with most years showing fewer than 20 publications. A noticeable increase began in the mid-2000s, with publications exceeding 50 per year from 2009 onwards. The growth became more significant after 2015, reaching over 100 publications annually, and accelerating further from 2018 onward. The peak was observed in 2024 with 425 publications, indicating a rapid rise in scholarly output. The increase aligns with global research growth trends, driven by technological advancements, increased funding, and digital access to scholarly materials (Bornmann & Mutz, 2015). Open access platforms and research collaborations have also played a significant role in expanding publication output (Specht & Crowston, 2022). The continuous rise indicates strong institutional governmental support for research activities, fostering an environment conducive to scientific advancements. This pattern suggest that research productivity will likely continue to grow in the coming years.

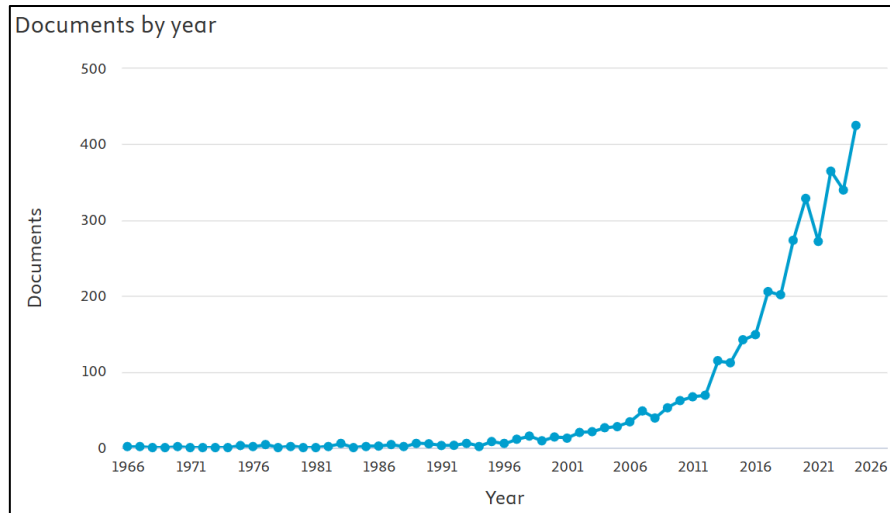


Figure 1 : Number of integrated reporting publications (1966 – 2024)

Source : The Scopus Database <https://www-scopus-com.uitm.idm.oclc.org/>

Publications by Type of Documents

Table 1 presents the distribution of document types in the field of integrated reporting research. Articles dominated the output, accounting for 2,476 publications (70.3%), followed by book chapters with 385 publications (10.9%) and review papers with 280 publications (7.8%). Conference papers also represented a significant share with 264 entries (7.8%). Other forms of publications such as books, notes, conference reviews, editorials, errata, short surveys, and data papers collectively depicted by smaller portions. The dominance of articles suggests that integrated reporting remains a highly active area of scholarly investigation, where peer-reviewed journals serve as the primary medium for disseminating new research findings and theoretical advancements (Adams, 2015). The relatively high number of book chapters and reviews indicate sustained academic interest in compiling and analysing existing knowledge, further supporting IR's development as a multidisciplinary field.

Table 1 : Breakdown of publications by type of document

Number of results: 3,524			
Document type		Number of publications	Percentage of publications
1	Article	2,476	70.3%
2	Book chapter	385	10.9%
3	Conference paper	274	7.8%
4	Review	274	7.8%
5	Book	56	1.6%
6	Note	17	0.5%
7	Conference review	15	0.4%
8	Editorial	11	0.3%
9	Erratum	7	0.2%
10	Short survey	6	0.2%
11	Data paper	3	0.1%

The trend also reflects the dynamic and evolving nature of integrated reporting where continuous debates about standardisation, implementation practices, and stakeholder impacts foster frequent scholarly contributions (De Villiers & Sharma, 2020). Conference papers signify emerging ideas and on-going discussions at academic and professional gatherings, pointing to IR's role as a contemporary and critical issue in corporate governance and sustainability reporting. The lower presence of editorials, notes and errata is typical, as these formats often supplement rather than advance major research narratives. Overall, the document type distribution underscores integrated reporting's status as a growing and academically vibrant domain requiring both empirical scrutiny and theoretical refinement (Dimes & de Villiers, 2024).

Publications by Subject Area

Table 2 highlights the subject areas related to IR research and reveals a distinct trend towards social science (2,023 publications), and business, management, and accounting (1,833 publications), followed closely by economics, econometrics, and finance (954 publications). This concentration is logical, as IR inherently addresses corporate transparency, stakeholder communication, and financial sustainability, all core interests of these disciplines (Adams, 2015; Dimes & de Villiers, 2024). Environmental science also features prominently with 555 publications, highlighting the growing recognition of environmental concerns within corporate reporting frameworks, aligning with the IR model that emphasizes the six capitals, including natural capital (IIRC, 2021). Computer science, engineering, and energy sectors, while less dominant, still contribute significantly, reflecting technological advancements and their impacts on corporate governance and sustainability disclosure practices.

Table 2 : Breakdown of publications by subject area

	SUBJECT AREA	No of publications
1	Social Sciences	2023
2	Business, Management and Accounting	1833
3	Economics, Econometrics and Finance	954
4	Environmental Science	555
5	Computer Science	416
6	Engineering	380
7	Energy	288
8	Medicine	276
9	Decision Sciences	255
10	Arts and Humanities	186
11	Psychology	125
12	Agricultural and Biological Sciences	69
13	Nursing	67
14	Mathematics	61
15	Health Professions	48
16	Earth and Planetary Sciences	47
17	Biochemistry, Genetics and Molecular Biology	20
18	Chemical Engineering	20
19	Materials Science	13
20	Physics and Astronomy	13
21	Pharmacology, Toxicology and Pharmaceutics	11
22	Chemistry	10
23	Neuroscience	7
24	Dentistry	6
25	Multidisciplinary	2
26	Veterinary	1

The dispersion into fields such as medicine (276), decision sciences (255), arts and humanities (186), and psychology (125) underscores the interdisciplinary expansion of IR research. For instance, medical and health fields may explore IR in the context of hospital governance and health sectors accountability (Dumay & Dai, 2017), while decision sciences contributes to the modelling and optimisation of IR processes. Similarly, the emergence of agricultural, biological sciences, and

environmental research indicates a focus on sustainable resource management and reporting. The relatively lower contributions from hard sciences like chemistry, physics, and neuroscience reflect their indirect link to corporate reporting mechanisms. Nonetheless, the presence of multidisciplinary studies (6 publications) suggests an evolving trend toward a holistic approach to corporate accountability. Overall, this distribution emphasises that while IR remains deeply rooted in social and economic disciplines, its relevance is broadening across various sectors as sustainability and integrated thinking become increasingly critical to global challenges (Eccles et al., 2019).

Sources of Publications

Figure 2 discloses 5 out of 153 sources titles that were published on integrated reporting. The highest contributions were from journals such as Sustainability Switzerland (123 publications), Journal of Clear Production (53 publications), and Corporate Social Responsibility and Environmental Management (50 publications). These journals focus on sustainability, environmental impact, and corporate social responsibility, reflecting the increasing emphasis on sustainable development in academia and industry. This trend aligns with global concerns about climate change, ethical business practices, and the transition to a circular economy (Rockström et al., 2009). The presence of high-impact journals on sustainability and governance suggests that scholars and policymakers are progressively interested in research that promotes sustainable business models and environmental conservation (DesJardine et al., 2023). Furthermore, the growing number of publications in journals related to finance, accounting, and corporate governance indicates a continued focus on financial stability, risk management, and regulatory compliance.

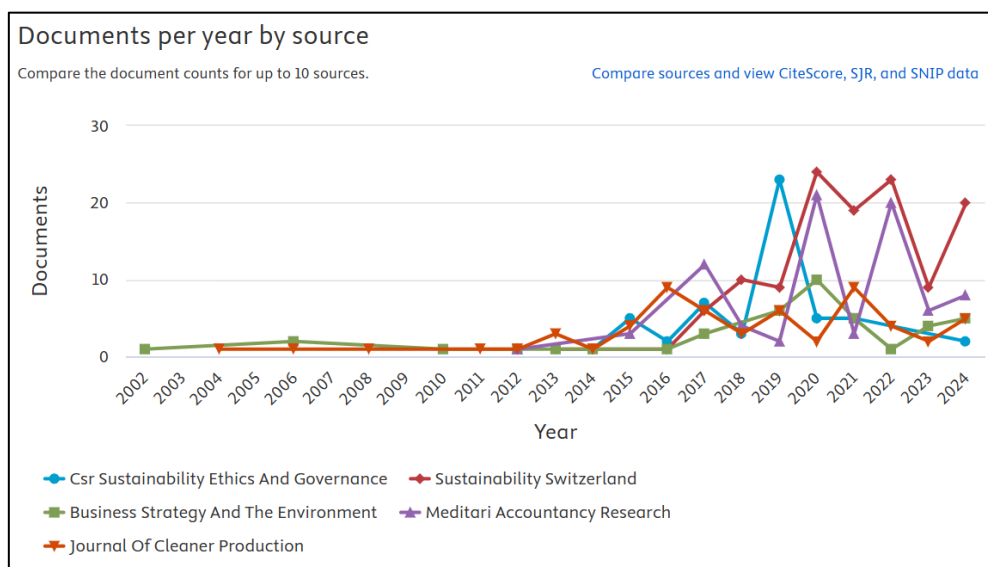


Figure 2: Sources of publications

Source : The Scopus Database <https://www-scopus-com.uitm.idm.oclc.org/>

Beyond sustainability and business-related research, the dataset highlighted significant contributions from journals covering management, economics, and organizational behaviour, such as *Journal of Business Ethics* (42 publications), *Business Strategy and Environment* (41 publications), and the *Journal of Management and Governance* (22 publications). These publications emphasize ethical decision-making, corporate governance, and strategic management indicating that researchers are addressing pressing challenges in organizational leadership and corporate ethics. The increasing focus on business ethics and strategic management is consistent with the rise of global corporate scandals and the demand for more transparent business practices (Menghwar & Daood, 2021). Additionally, journals such as *Accounting, Auditing and Accountability Journal* and *Journal of Economic Psychology* suggest a growing interest in behavioral finance and psychological aspects of economic decision-making. This

trend aligns with the recognition that human behavior and psychological factors significantly impact financial markets and organizational performance (Thaler, 2015).

The data also revealed a relatively lower number of publications in niche fields such as *health economics*, *public policy*, and *education*, with journals such as *Health Economics, Policy and Law* and *Journal of Accounting and Public Policy* appearing with fewer contributions. This could be attributed to the specialised nature of these disciplines and the availability of alternative publishing platforms dedicated solely to these topics (Tijssen & Winnink, 2022). Moreover, journals covering interdisciplinary research, such as *Technological Forecasting and Social Change* and *Journal of Environmental Management*, highlight a shift towards cross-disciplinary studies that integrate business, technology, and sustainability. The overall trend in the dataset indicates that research efforts are increasingly focused on addressing contemporary global challenges, particularly in sustainability, corporate governance, and ethical business practices, which are critical in shaping future economic and environmental policies.

Corresponding Authors

Figure 3 presents a list of authors with their corresponding number of publications on integrated reporting, highlighting the most prolific contributors to the field. The top author, Maurice, W., has 35 publications, followed by Dumay, J., and Vitolla, F., with 28 and 23 publications, respectively. The distribution of authorship suggests that a small number of researchers produce a significant portion of the scholarly output, which aligns with Lotka's Law, stating that the most scientific contributions come from a few highly productive authors (Lotka, 1926). This pattern indicates the presence of subject-matter experts who consistently publish in their specialised fields. The high publication count for specific authors suggests their expertise in disciplines such as business, sustainability, and corporate governance, as seen in previous dataset trends. Additionally, the presence of many authors with fewer publications (e.g., those with 4 – 5 papers) highlights the collaborative nature of academic research, where multiple contributors engage in interdisciplinary and co-authored studies (Merton, 1973).

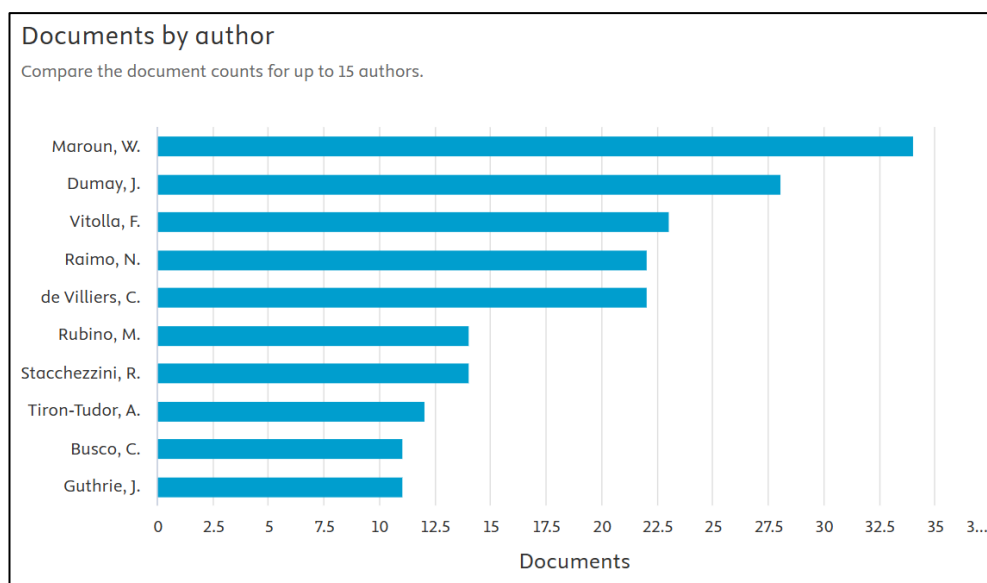


Figure 3: Corresponding authors

Source : The Scopus Database <https://www-scopus-com.uitm.idm.oclc.org/>

This trend of concentrated scholarly output can be explained by the increasing emphasis on academic impact and citation metrics. Established authors with a history of high-impact publications are more likely to receive research funding and institutional support, further driving their productivity (Hirsch, 2005). Additionally, collaboration networks play a critical role in research dissemination, as

authors with strong affiliations to research institutions tend to co-author extensively, leading to a higher number of publications (Salinas-Ríos, 2022). The dominance of certain authors may also reflect the trend of research specialization, where experts in niche fields contribute extensively to advancing knowledge in their domains. The distribution of publications across a broad range of authors suggests that while a few researchers dominate in terms of output, a diverse pool of scholars contribute to knowledge production, fostering a dynamic and evolving academic landscape.

Academic Affiliations

Figure 4 presents a list of academic affiliations alongside the number of publications associated with institutions. Macquarie University led with 46 publications, followed closely by the University of Witwatersrand (44 publications) and the University of Pretoria (42 publications). The data suggests that institutions with strong research programs, particularly in social sciences, business, and economics, dominate the publications output. These universities are known for their active involvement in high-impact research and strong international collaborations, which contribute to their high-scholarly output (Selten et al., 2020). Additionally, institutions from Australia, South Africa, and Europe appear frequently in the dataset, indicating the global nature of research dissemination in these fields. Universities with high research output often receive significant funding, have strong faculty expertise, and maintain active research networks, all of which contribute to their continued prominence in academic publication (Altbach, 2013).

The trend in publication distribution highlights the concentration of research activity in well-established universities. Institutions ranked higher in global university rankings tend to have better access to research funding, advanced facilities, and greater international collaboration opportunities, leading to higher research output (Hazelkorn, 2018). Universities such as the University of Sydney, the University of Auckland, and the University of South Africa have extensive networks that support interdisciplinary and cross-institutional research efforts. Furthermore, the presence of multiple European institutions, such as Deakin University, and Università degli Studi di Torino, suggests that researchers in social sciences and business studies are gaining significant traction in these regions. This aligns with previous studies that emphasise the role of institutional reputation and research culture in driving academic productivity (Anafinova, 2020).

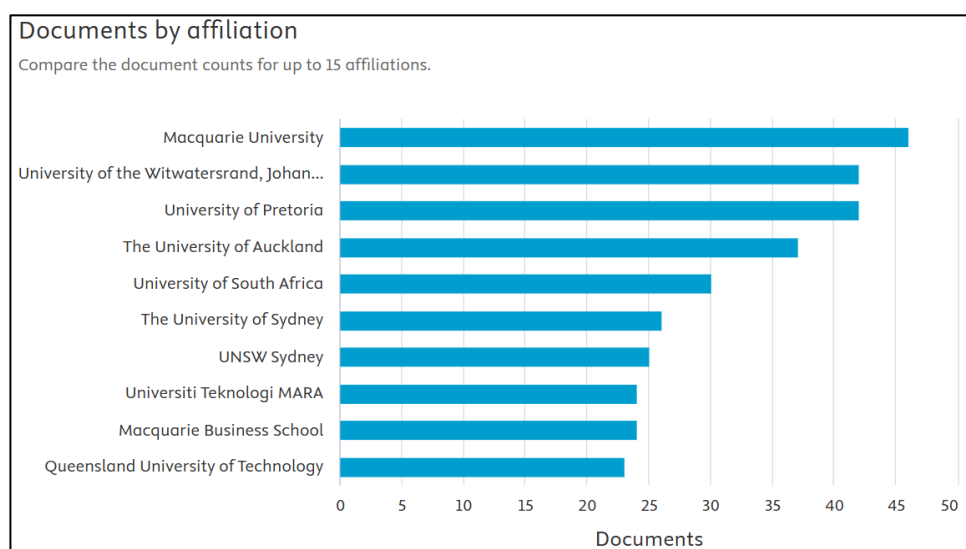


Figure 4: Academic affiliations

Source : The Scopus Database <https://www-scopus-com.uitm.idm.oclc.org/>

The dataset also revealed that research output was distributed across a diverse range of institutions, including universities from both developed and emerging economies. This suggests that

academic publishing is becoming more inclusive, with institutions from various parts of the world contributing to the global body of knowledge. The presence of universities from Malaysia, South Africa, and Eastern Europe in the dataset indicates the rising research contributions from non-Western institutions, a trend attributed to increased government investments in higher education and research infrastructure (Ashida, 2022). As universities continue to internationalise, collaborative research initiatives will likely play a critical role in shaping future academic contributions. The distribution of publications among numerous institutions further emphasises the globalised nature of contemporary research, where knowledge production is no longer confined to traditional academic powerhouses (Salmi & Liu, 2011).

CONCLUSION

The bibliometric analysis of integrated reporting provides a comprehensive understanding of its evolution, key contributors, and research impact. The increasing number of publications on IR reflects the growing recognition of its role in enhancing corporate transparency, sustainability, and value creation (Dumay et al., 2016). The concentration of research in business, management, and accounting fields indicates the importance of IR in addressing limitations in traditional financial reporting and promoting a more holistic approach to corporate disclosure (De Villiers & Sharma, 2017). Moreover, the dominance of specific authors, affiliations, and journals in the IR literature highlights the intellectual leadership of certain institutions in shaping the discourse around IR. Despite these developments, research on IR still faces challenges, including the need for greater empirical validation, standardised frameworks, and cross-country comparative studies to assess its global implementation and effectiveness (Adams, 2015).

Future research on IR should focus on addressing the existing gaps such as examining its real word impact on financial performance, investor confidence, and regulatory compliance (Vitolla et al., 2019). Additionally, more interdisciplinary studies are needed to explore how IR interacts with other sustainability frameworks, such as the Global Reporting Initiative (GRI) and the Sustainable Development Goals (SDGs). Comparative bibliometric analyses between different regions could also provide deeper insights into how regulatory environments influence IR adoption. The continuous growth in IR research suggests its increasing relevance in corporate governance, making it essential for scholars and practitioners to refine its methodologies and implementation strategies. By advancing IR knowledge through bibliometric studies, researchers can contribute to its global standardization and widespread adoption, ultimately fostering more transparent, responsible, and sustainable business practices (Flower, 2015).

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Roslida Ramlee and Marjan Mohd Noor conceived and planned the experiments. The experiments and data collection were conducted by Roslida Ramlee. The stimulations were prepared and carried out by Roslida Ramlee and Marjan Mohd Noor while Roslily Ramlee and Juliana Awang assisted with the interpretation of the findings. Roslida Ramlee took the lead in writing the manuscript. All authors gave critical feedback and contributed to the development of the research, analysis, and manuscript.

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 contributed significantly to the work, validity and legitimacy of the data and its interpretation for submission to Jurnal Intelek.

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