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# Research Collaboration and Thematic Evolution in Green Accounting Disclosure and Sustainability Reporting: A Bibliometric Analysis

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**Abstract:** This study aims to map the research collaboration structure and thematic evolution of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) based on publications indexed in the Dimensions database during the 2021–2026 period. A bibliometric approach was employed using data retrieved from the Dimensions database through searches with the keywords *"Green Accounting Disclosure"* and *"Sustainability Reporting."* The analysis was conducted using VOSviewer software and incorporated several bibliometric techniques, including co-occurrence analysis, co-authorship analysis, organizational network analysis, country collaboration analysis, overlay visualization, and density visualization. The findings reveal a substantial increase in publications related to GAD and SR throughout the observation period, with research productivity reaching its peak in 2025. Keyword analysis identified several dominant research themes, including *information*, *board*, *state*, *crisis management*, and *technique*, highlighting the growing importance of information transparency, corporate governance, and sustainability management within this research domain. Temporal visualization further demonstrates a thematic shift from an initial emphasis on environmental management and regulatory compliance toward more advanced approaches centered on sustainability measurement, Environmental, Social, and Governance (ESG) indicators, and data-driven evaluation frameworks. Collaboration network analysis indicates that the United States contributed the largest number of publications, while the University of Ghana emerged as the most influential institution within the research network. The results suggest that the development of GAD and SR research has been driven by the combined effects of increasing global scientific collaboration and the transformation of research themes toward more integrated, measurable, and sustainability-oriented perspectives. This study provides a comprehensive overview of the intellectual landscape of GAD and SR research and identifies promising directions for future scholarly investigations.

**Keywords:** Green Accounting Disclosure, Sustainability Reporting, Bibliometric Analysis, Research Collaboration, ESG, VOSviewer.

## INTRODUCTION

The global shift toward a sustainable economic paradigm has encouraged business organizations to move beyond a sole emphasis on financial performance and to embrace environmental and social responsibilities as integral components of their operational activities. In this context, GAD and SR have emerged as two critical concepts in contemporary corporate environmental, social, and governance practices. GAD refers to the disclosure of environmental information reflecting the impact of corporate activities on ecosystems, including environmental expenditures, environmental investments, waste management initiatives, energy-efficiency programs, and conservation-related activities. Meanwhile, SR represents a broader reporting mechanism that integrates environmental, social, and governance (ESG) dimensions as a means of corporate accountability to stakeholders (Fujianti, Nelyumna, et al., 2024). Prior studies have demonstrated that environmental disclosure has evolved from a voluntary reporting practice into a strategic instrument that influences corporate reputation, social legitimacy, and access to sustainable financing. In practice, GAD constitutes an integral component of SR because it provides regulators, investors, and society with essential information for assessing corporate commitments to sustainability (Fujianti, Prakoso, et al., 2024). Consequently, the development of these two concepts has generated an increasingly extensive and multidisciplinary research domain spanning accounting, management, finance, and sustainability studies. Existing literature suggests that the integration of GAD and SR enhances organizational transparency, reduces information asymmetry, and strengthens corporate accountability in achieving the Sustainable Development Goals (SDGs) (Al-Jumaili et al., 2026; Aluchna et al., 2023; Azizah & Fujianti, 2024; Ellili & Nobanee, 2022). Furthermore, growing regulatory pressure, rising stakeholder expectations, and the need to maintain social legitimacy have intensified corporate attention toward environmental issues.

The increasing prominence of sustainability-related concerns has also been reinforced by the emergence of globally recognized reporting frameworks, including the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), and various other international sustainability standards. These frameworks have encouraged organizations to improve both the quantity and quality of environmental disclosure practices. From the perspective of Legitimacy Theory, organizations obtain social acceptance by disclosing information that demonstrates the alignment of their business operations with societal values and expectations. Similarly, Stakeholder Theory argues that firms must address the information needs of diverse stakeholder groups affected by organizational activities, including investors, governments, customers, and local communities. In this regard, Green Accounting Disclosure serves as a transparent and measurable mechanism through which organizations communicate their environmental responsibilities. Previous empirical studies indicate that high-quality environmental disclosure is associated with lower capital costs, greater investor confidence, and enhanced firm value over the long term. Moreover, environmental disclosure practices are influenced by a range of factors, including firm-specific characteristics, corporate governance quality, and regulatory frameworks. Therefore, the relationship between GAD and SR extends beyond technical reporting considerations and is deeply embedded in institutional dynamics, governance mechanisms, and organizational strategies across different countries and industrial sectors (Bosi et al., 2022; Dissanayake et al., 2024; Erin et al., 2022; Fujianti, 2026)

As sustainability issues become increasingly urgent worldwide, scholarly publications addressing Green Accounting Disclosure and Sustainability Reporting have experienced substantial growth in recent years. Publication trends derived from the Dimensions database for the period 2021–2026 reveal a consistent increase in the number of studies investigating these themes. This trend demonstrates that GAD and SR have emerged as rapidly expanding research areas attracting considerable attention from the global academic community. Such growth has been driven by several factors, including increasing demands for environmental transparency, the advancement of ESG-related policies, the proliferation of green financing instruments, and heightened concerns regarding climate change. In addition, developments in digital technologies, artificial intelligence, and blockchain-based data verification systems have begun to reshape sustainability reporting and environmental disclosure practices. These developments have contributed to a more multidimensional and complex knowledge structure within the fields of GAD and SR. Consequently, there is a growing need for approaches capable of systematically mapping intellectual developments, collaboration patterns, dominant research themes, and future research directions. Bibliometric analysis offers a powerful methodological approach for addressing this need because it enables the systematic examination of scientific development based on published scholarly literature.

Within the academic literature, numerous studies have employed bibliometric approaches to investigate the evolution of sustainability accounting, environmental accounting, ESG disclosure, corporate sustainability reporting, and green finance. The findings of these studies consistently identify themes such as ESG reporting, integrated reporting, carbon accounting, environmental accounting, green finance, and corporate sustainability as major focal areas of global research. Furthermore, previous studies reveal the dominance of developed countries in terms of scientific production and international collaboration networks related to GAD and SR. Existing evidence also highlights strong associations between sustainability reporting, financial performance, and corporate governance mechanisms. Nevertheless, most prior bibliometric investigations have examined sustainability reporting and ESG disclosure from a broad perspective without explicitly exploring the conceptual relationship between Green Accounting Disclosure and Sustainability Reporting. In addition, most existing studies rely on the Web of Science and Scopus databases as their primary data sources, whereas the use of the Dimensions database remains relatively limited. This limitation is noteworthy because Dimensions offers extensive metadata coverage and provides rich information regarding publications, authors, institutions, countries, and citation networks that are highly valuable for scientific mapping. Therefore, there remains a need for a bibliometric investigation specifically focused on the relationship between Green Accounting Disclosure and Sustainability Reporting using Dimensions as the primary source of analysis (González-Ruíz et al., 2024; Phore, 2025).

Bibliometric visualizations generated using VOSviewer indicate that the intellectual structure of GAD and SR research has evolved through several interconnected thematic clusters. Keyword network analysis reveals significant relationships among concepts such as *information*, *technique*, *cause*, *crisis management*, *state*, *board*, and other related terminologies, reflecting the complexity of interactions among corporate governance mechanisms, environmental information disclosure, and sustainability reporting practices. The overlay visualization further demonstrates a dynamic evolution of research themes over time, characterized by the emergence of new topics that have gained increasing scholarly attention in recent years. Meanwhile, density visualization highlights strong concentrations of research activity in areas related to governance, information disclosure, and sustainability practices. In addition, analyses of author, institutional, and country collaboration networks reveal noteworthy patterns that warrant further investigation, particularly concerning the key actors contributing to knowledge development within this field. These preliminary findings suggest that the research landscape of GAD and SR has expanded not only in terms of publication volume but also through substantial conceptual transformation. Accordingly, a more comprehensive mapping effort is required to better understand the thematic evolution and scientific collaboration structures that have shaped the development of this research domain.

Despite the growing body of literature on GAD and SR, several important research gaps remain. First, relatively few studies have explicitly examined the relationship between GAD and SR within a single integrated bibliometric framework. Second, most existing studies focus on broader themes such as ESG and sustainability accounting, providing limited insights into the specific role and position of GAD within the evolution of sustainability reporting. Third, bibliometric studies utilizing the Dimensions database remain relatively scarce compared with those based on Web of Science and Scopus. Fourth, there is still limited understanding of how collaboration patterns among authors, institutions, and countries contribute to intellectual development in the fields of GAD and sustainability reporting. Fifth, emerging themes related to digital technologies, green finance, and ESG verification mechanisms require further exploration from a scientific mapping perspective. These gaps highlight the need for a more comprehensive understanding of the knowledge structure, collaboration dynamics, and thematic evolution characterizing GAD and SR research during the 2021–2026 period.

This study offers several notable contributions to the existing literature. First, it specifically focuses on the relationship between Green Accounting Disclosure and Sustainability Reporting, a topic that has received limited attention within the bibliometric literature. Second, the study employs the Dimensions database, which provides extensive metadata coverage and differs from the databases most commonly used in previous bibliometric investigations. Third, the study integrates multiple science-mapping techniques, including co-occurrence analysis, co-authorship analysis, organizational network analysis, country collaboration analysis, overlay visualization, and density visualization, thereby providing a more comprehensive understanding of the field's intellectual development. Fourth, the study goes beyond identifying dominant research themes by examining thematic evolution and scientific collaboration dynamics throughout the 2021–2026 period. Finally, the findings are expected to contribute theoretically to the sustainability accounting and environmental accounting literature while simultaneously providing an empirical foundation for scholars seeking to develop future research agendas. Consequently, this study occupies a distinctive position within the bibliometric literature by integrating both thematic and collaborative dimensions rather than focusing on a single aspect of scientific development.

Based on the foregoing discussion, this study aims to map the research collaboration structure and thematic evolution of Green Accounting Disclosure and Sustainability Reporting based on publications indexed in the Dimensions database during the 2021–2026 period. Through the application of bibliometric techniques and network visualization using VOSviewer, the study seeks to identify publication trends, dominant research themes, emerging topics, collaboration patterns among authors, institutions, and countries, as well as potential future research directions. The findings are expected to enhance our understanding of the intellectual dynamics underlying the development of GAD and SR research while providing a robust foundation for future scholarly investigations. Given the importance of scientific mapping in understanding the evolution of academic disciplines, this study is both academically and practically relevant in addressing the growing demand for knowledge related to sustainability issues. Accordingly, the central research question guiding this study is: How do research collaboration structures and thematic evolution shape the development of Green Accounting Disclosure and Sustainability Reporting research?

## METHOD

This study employs a quantitative-descriptive approach using bibliometric methods to map the intellectual development, collaboration structures, and thematic evolution of research in the fields of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR). A bibliometric approach was selected because it enables the systematic identification of publication trends, collaboration patterns among authors, institutions, and countries, as well as conceptual relationships among research topics through the analysis of scientific publication metadata. Beyond serving as a performance evaluation tool, bibliometric analysis also facilitates science mapping, allowing researchers to uncover the intellectual structure and knowledge domains that shape a particular research field (Liu & He, 2023; Puig-Herreros et al., 2022; Tsilika, 2023).

The study focuses on publications addressing Green Accounting Disclosure and Sustainability Reporting indexed in the Dimensions database during the period 2021–2026. The selection of this period was motivated by the increasing academic and professional attention devoted to sustainability reporting, environmental disclosure, ESG reporting, and sustainability governance following the implementation of various global sustainable development initiatives and regulatory frameworks. The unit of analysis consists of scholarly publications retrieved from the Dimensions database using the search terms *"Green Accounting Disclosure"* and *"Sustainability Reporting."* Bibliographic metadata were collected, including author names, institutional affiliations, publication titles, countries of origin, keywords, publication years, and citation counts. The Dimensions database was selected as the primary data source because of its extensive metadata coverage and compatibility with leading bibliometric software applications, thereby enhancing the transparency, reproducibility, and replicability of the research process (Bello et al., 2021; Oyewola & Dada, 2022).

The analytical framework of this study consists of three main components: the Dimensions database as the source of bibliographic data, VOSviewer as the visualization and network analysis tool, and science mapping as the overarching analytical approach. Metadata retrieved from Dimensions were exported into a format compatible with VOSviewer. Subsequently, a data-cleaning procedure was conducted to standardize variations in author names, institutional affiliations, and keywords that could potentially generate duplicate nodes and distort network structures. Following the data-cleaning stage, bibliometric maps were generated using the full-counting method available in VOSviewer.

Several bibliometric analyses were performed. First, co-occurrence analysis was employed to identify relationships among research keywords and detect dominant thematic structures. Second, co-authorship analysis was conducted to examine scientific collaboration networks among authors. Third, organizational network analysis was utilized to identify patterns of collaboration among institutions. Fourth, country collaboration analysis was performed to explore international research partnerships and collaboration networks among countries. In addition, overlay visualization was applied to examine the temporal evolution of research themes based on publication years, while density visualization was used to identify highly concentrated research areas and determine the relative prominence of specific topics within the scientific network.

Each visualization was interpreted based on several network indicators, including node size, number of links, total link strength, cluster color, and node position within the network structure. This analytical approach enables the identification of dominant themes, influential actors, collaboration patterns, and emerging research directions in the fields of Green Accounting Disclosure and Sustainability Reporting in a comprehensive manner (Borgohain et al., 2022; Giti et al., 2023; Gupta & Gul, 2022).

The research procedure was conducted through five sequential stages. The first stage involved developing a search strategy within the Dimensions database using the keywords *"Green Accounting Disclosure"* and *"Sustainability Reporting"* with a publication-year restriction of 2021–2026. The second stage consisted of collecting and exporting metadata from publications that met the study's inclusion criteria. The third stage involved data preprocessing, including document verification, duplicate removal, keyword harmonization, and the standardization of author and institutional names. The fourth stage comprised bibliometric analysis using VOSviewer to generate keyword networks, author collaboration networks, institutional collaboration networks, country collaboration networks, overlay visualizations, and density visualizations. The fifth and final stage involved interpreting the visualization outputs to explain annual publication trends, citation patterns, dominant research themes, scientific collaboration structures, and the conceptual evolution of the research field.

The reproducibility of this study is ensured through the use of clearly defined search keywords, a well-specified data source, a clearly delineated observation period, documented data-processing procedures, and openly accessible analytical software. These methodological choices enable other researchers to replicate the study using the same procedures and analytical framework. Through this research design, the study aims to provide a comprehensive understanding of scientific development, collaboration structures, and future research directions within the fields of Green Accounting Disclosure and Sustainability Reporting during the 2021–2026 period.

## RESULTS AND DISCUSSION

The analysis of publication trends reveals a substantial increase in scholarly research on Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) throughout the observation period. As illustrated in Figure 1, the number of publications remained relatively low during the early years of the study period but began to accelerate noticeably from 2022 onward. The most significant growth occurred between 2023 and 2025, reflecting the increasing academic interest in sustainability reporting, environmental disclosure, and green accounting practices. The year 2025 recorded the highest publication output compared with previous years, indicating the growing prominence of these topics within the global research agenda. Although the number of publications in 2026 appears lower, this result should be interpreted with caution because the indexing process for that year had not yet been fully completed at the time of data collection.

In addition to the growth in publication output, the dataset accumulated approximately 51,000 citations, with an average citation rate of 6.47 citations per document. This citation performance demonstrates that research on GAD and SR has attracted considerable scholarly attention and generated substantial academic impact within the international literature. The relatively high citation volume further suggests that studies in this field have contributed significantly to the advancement of knowledge related to sustainability, environmental accountability, and corporate reporting practices.

These findings indicate that the development of GAD and SR research extends beyond mere growth in publication quantity and reflects increasing intellectual influence within the global academic community. The consistent upward trend in publication output suggests that sustainability-related issues have become a major research priority in accounting, corporate governance, and sustainability studies. Furthermore, the rapid expansion of the literature highlights the growing recognition of environmental disclosure and sustainability reporting as essential mechanisms for promoting corporate transparency, accountability, and long-term sustainable development.

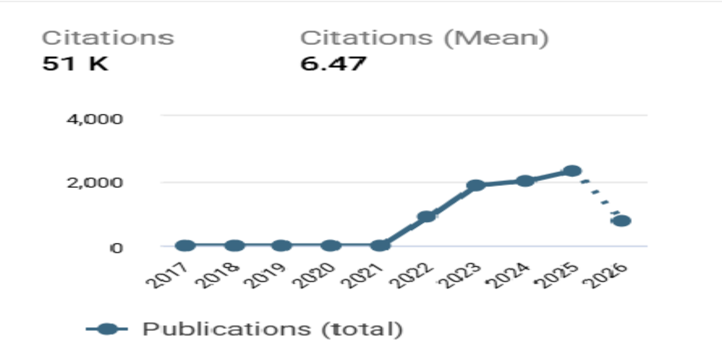


**Figure 1. Publication Trends in Green Accounting Disclosure and Sustainability Reporting Research (2021–2026)**

**Keyword Co-Occurrence Analysis**

Co-occurrence analysis is carried out to identify conceptual structures that The keyword co-occurrence analysis provides valuable insights into the intellectual structure underlying Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) research. The network visualization reveals several highly interconnected keywords that function as central nodes within the research landscape. Among these, information emerges as the largest and most influential node, indicating that sustainability-related information constitutes the primary focus of scholarly investigations in this field. The central position of this keyword suggests that a substantial proportion of the literature examines how environmental and sustainability information is communicated to stakeholders through various reporting mechanisms and disclosure practices.

In addition to *information*, several other keywords exhibit strong network connectivity, including *chapter*, *technique*, *cause*, *state*, *board*, *crisis management*, and *associated global statistics*. The relationships among these keywords demonstrate that the research domain extends beyond environmental reporting itself and encompasses broader dimensions such as corporate governance, reporting methodologies, risk management, and sustainability impact assessment. The prominence of the keyword *board* highlights the critical role of corporate boards in influencing the quality and effectiveness of environmental disclosure practices. Similarly, the emergence of *crisis management* reflects increasing scholarly interest in understanding the relationship between sustainability practices and organizational resilience in responding to environmental, economic, and social crises.

Furthermore, the presence of keywords associated with reporting techniques and global statistical indicators suggests a growing emphasis on measurement, evaluation, and evidence-based approaches to sustainability assessment. This trend indicates that contemporary GAD and SR research increasingly focuses on the development of analytical frameworks and quantitative tools capable of enhancing the reliability, comparability, and credibility of sustainability-related disclosures.

Overall, the network structure demonstrates that Green Accounting Disclosure has evolved as an integral component of a broader sustainability information system that incorporates corporate governance mechanisms, reporting frameworks, environmental regulations, and stakeholder accountability. The interconnected nature of these themes highlights the multidisciplinary character of the field and underscores the growing integration of environmental disclosure within the broader sustainability and ESG agenda.

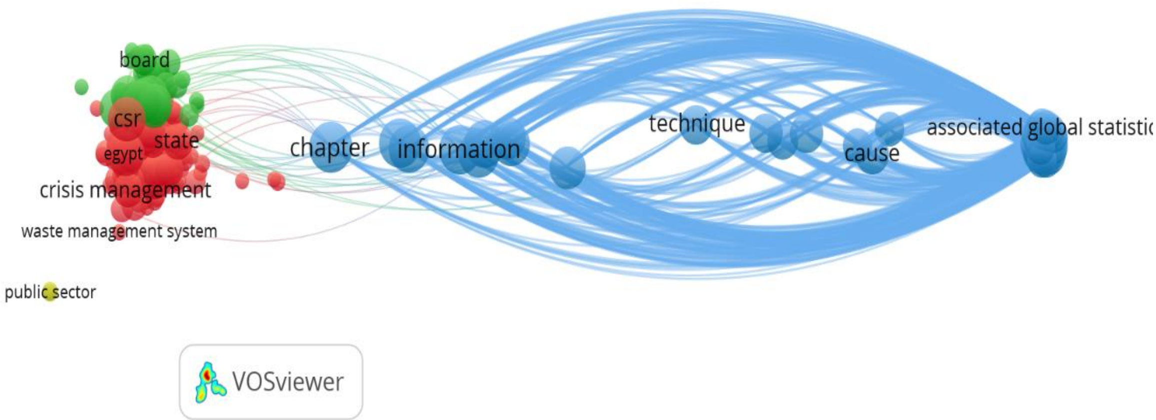


**Figure 2. Dominant Keywords in the Co-Occurrence Network of Green Accounting Disclosure and Sustainability Reporting Research**

**Overlay Visualization Analysis: Thematic Evolution of Research**

The overlay visualization provides insights into the temporal evolution of research themes within the fields of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR). In the visualization, blue-colored nodes represent themes that were prominent during the early stages of the observation period, whereas yellow-colored nodes indicate more recent and emerging research topics.

The results reveal that early research themes were primarily concentrated on *crisis management*, *state*, *public sector*, and *waste management systems*. These topics dominated the literature during the 2021–2022 period, when scholarly attention was largely directed toward environmental management practices, regulatory issues, and public-sector governance related to sustainability. Over time, the research focus gradually shifted toward more strategic themes such as *information*, *technique*, and *cause*, which are represented by green to yellow nodes in the overlay visualization.

The transition of dominant themes reflects a gradual broadening of the research landscape from environmental management and regulatory compliance toward more sophisticated approaches emphasizing information disclosure, reporting methodologies, and sustainability assessment. This pattern suggests that researchers have increasingly focused on the mechanisms through which sustainability-related information is generated, communicated, and evaluated within organizational settings.

Notably, the keyword *associated global statistics* appears as one of the brightest nodes in the visualization, indicating its emergence as a highly recent and rapidly developing research theme. The prominence of this keyword suggests that contemporary research is increasingly adopting data-driven approaches, sustainability impact measurement, ESG evaluation frameworks, and global indicators to assess the effectiveness of environmental disclosure practices. This development reflects a broader transformation from conceptually oriented studies toward empirical and quantitatively driven investigations.

The emergence of themes related to statistical indicators and measurement techniques further highlights the growing importance of evidence-based sustainability assessment. Researchers are increasingly utilizing standardized metrics, ESG indicators, and analytical frameworks to evaluate environmental performance and sustainability outcomes across organizations and industries. Such developments demonstrate the maturation of the field and the increasing demand for more rigorous and comparable sustainability reporting practices.

Overall, the overlay visualization indicates that the future direction of GAD and SR research is likely to focus on the integration of sustainability data, ESG performance measurement, sustainability analytics, and the development of advanced methodologies for evaluating environmental disclosure effectiveness. The findings suggest that the field is evolving toward more data-intensive, measurable, and evidence-based approaches that align with the growing global emphasis on sustainability accountability and performance assessment.

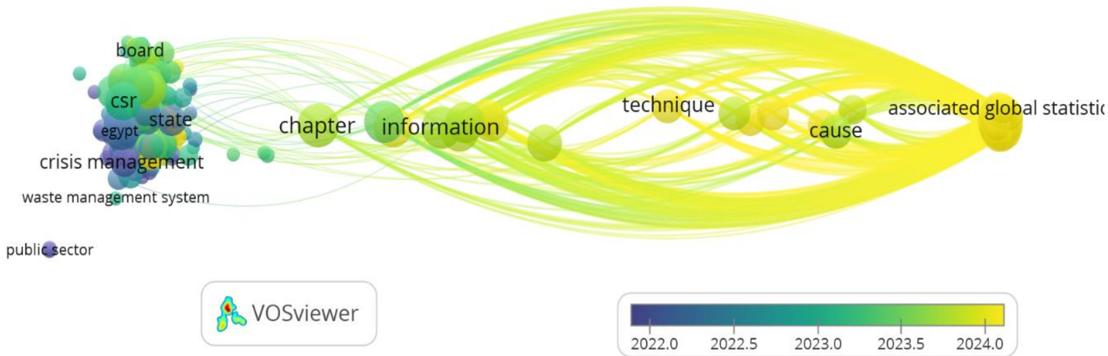


**Figure 3. Overlay Visualization of the Thematic Evolution of Green Accounting Disclosure and Sustainability Reporting Research**

**Density Visualization Analysis**

The density visualization provides an overview of the concentration and prominence of research themes within the Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) literature. Areas represented by brighter colors indicate themes with higher frequency and stronger connectivity within the bibliometric network, reflecting topics that have received substantial scholarly attention during the study period.

The first major density cluster is centered around the keywords *corporate social responsibility (CSR)*, *state*, *board*, and *crisis management*. The high concentration of research activity in this area suggests that corporate governance and corporate social responsibility remain fundamental pillars of Green Accounting Disclosure research. The close association between CSR and governance-related themes indicates that environmental disclosure is widely viewed as an integral component of organizational sustainability strategies. Furthermore, the prominence of governance-related keywords highlights the continuing importance of board oversight, regulatory frameworks, and organizational accountability in shaping environmental reporting practices.

The concentration of research around *crisis management* also suggests that scholars have increasingly examined the role of sustainability disclosure in enhancing organizational resilience and supporting stakeholder confidence during periods of uncertainty. This finding reflects the growing recognition that environmental transparency and sustainability-related reporting can contribute to effective risk management and long-term organizational sustainability.

A second major density cluster emerges around the keyword *associated global statistics*, which appears as a relatively new research hotspot within the network. The prominence of this theme indicates that recent studies increasingly incorporate statistical measurement approaches, ESG indicators, and quantitative methodologies in evaluating sustainability reporting practices. This trend reflects a growing emphasis on evidence-based assessment and the development of standardized frameworks for measuring environmental and sustainability performance.

The emergence of this hotspot further suggests that the intellectual focus of GAD research is gradually shifting from traditional governance-oriented discussions toward more sophisticated approaches centered on sustainability measurement, ESG performance evaluation, and data-driven reporting practices. The increasing integration of statistical indicators and quantitative assessment tools demonstrates the maturation of the field and highlights the growing demand for greater transparency, comparability, and accountability in sustainability disclosures.

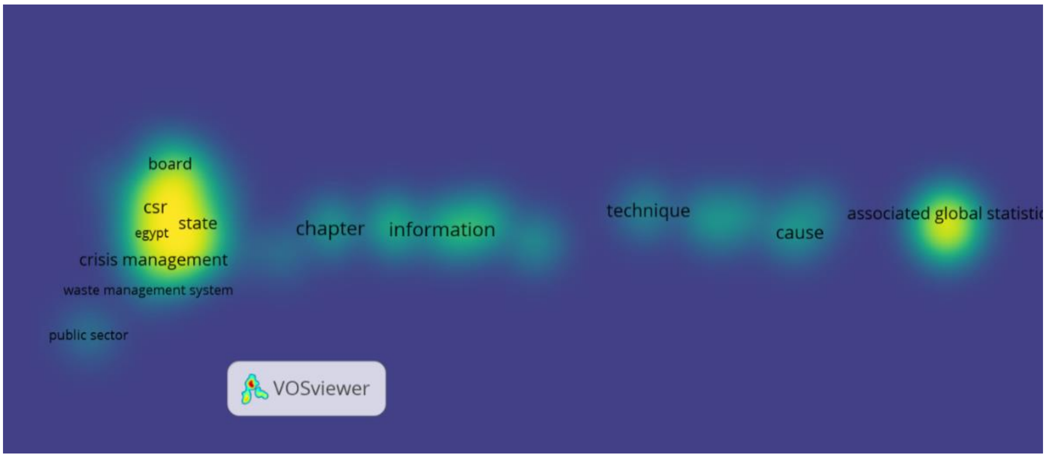


**Figure 4. Density Visualization of Green Accounting Disclosure and Sustainability Reporting Research**

Overall, the density visualization reveals that contemporary GAD and SR research is characterized by two complementary streams of inquiry. The first stream emphasizes governance, corporate responsibility, and organizational accountability, while the second focuses on sustainability measurement, ESG evaluation, and quantitative assessment frameworks. Together, these streams illustrate the evolution of the field toward a more integrated and multidisciplinary research landscape that combines governance perspectives with data-driven approaches to sustainability performance evaluation.

**Author Collaboration Analysis (Co-Authorship Analysis)**

The author collaboration network visualization reveals the existence of several interconnected collaboration clusters within the Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) research landscape. Among the authors identified in the network, Ntayi, Joseph Mpeera occupies the most central position. The larger node size associated with this author indicates a higher level of research productivity and a greater degree of collaboration compared with other researchers in the field.

Ntayi serves as a key bridging actor connecting multiple research groups within the collaboration network. This central position suggests that the author has made a substantial contribution to facilitating knowledge exchange and fostering collaborative research efforts related to Green Accounting Disclosure and Sustainability Reporting. The presence of such bridging scholars is particularly important because they enable the dissemination of ideas across different research communities and promote the development of more integrated scientific networks.

In addition to Ntayi, several other collaboration clusters are evident within the network. These clusters are led by authors such as Munene, Chrisostom; Orobia, Laura; Kibirige, Ally Ramathan; and Mafabi, Samuel, reflecting relatively strong levels of collaboration among researchers within these groups. The existence of these clusters demonstrates the formation of specialized research communities that contribute to the advancement of knowledge in this field through sustained scholarly interaction and joint publication activities.

Overall, the co-authorship structure indicates that research on GAD and SR continues to be influenced by a number of prominent research groups characterized by relatively high levels of interconnectedness. The concentration of collaboration among specific scholars suggests that knowledge production within this domain is shaped by influential academic networks that play a pivotal role in determining research directions, facilitating methodological development, and expanding the global discourse on sustainability reporting and environmental disclosure.

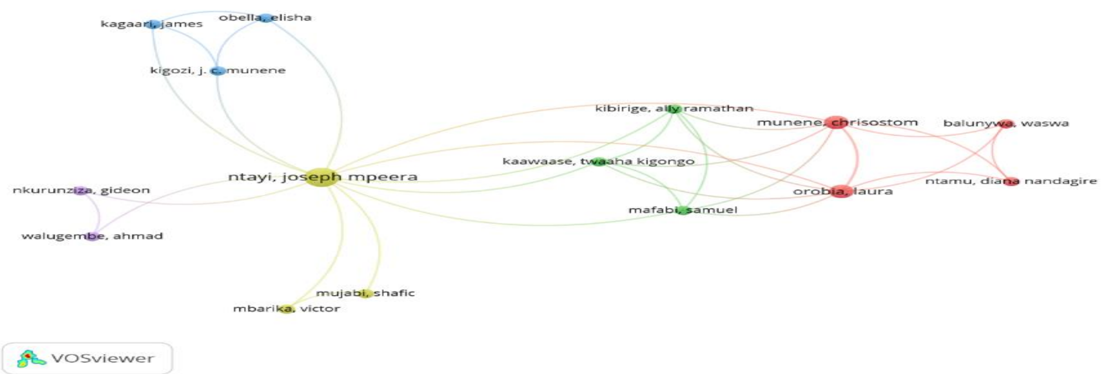


**Figure 5. Author Collaboration Network in Green Accounting Disclosure and Sustainability Reporting Research**

**Institutional Collaboration Analysis**

The institutional affiliation analysis reveals that the University of Ghana occupies the most prominent position within the research collaboration network related to Green Accounting Disclosure (GAD) and Sustainability Reporting (SR). The substantially larger node size associated with this institution indicates a higher level of publication productivity and a stronger degree of collaborative engagement compared with other institutions included in the network.

The University of Ghana demonstrates collaborative linkages with several institutions, including the University of Public Service, the University of Professional Studies, and Stellenbosch University. These connections suggest the existence of active inter-institutional partnerships that contribute to the dissemination of knowledge and the advancement of sustainability-related research. The presence of such collaborative relationships highlights the importance of institutional networks in facilitating scientific productivity and fostering intellectual exchange within the field.

In addition to the dominant cluster centered around the University of Ghana, another institutional cluster can be identified involving Hong Kong Baptist University and the University of Science and Technology, which form a distinct collaboration network. The existence of multiple institutional clusters indicates that research on GAD and SR is supported by several interconnected academic communities characterized by varying degrees of collaboration intensity and specialization.

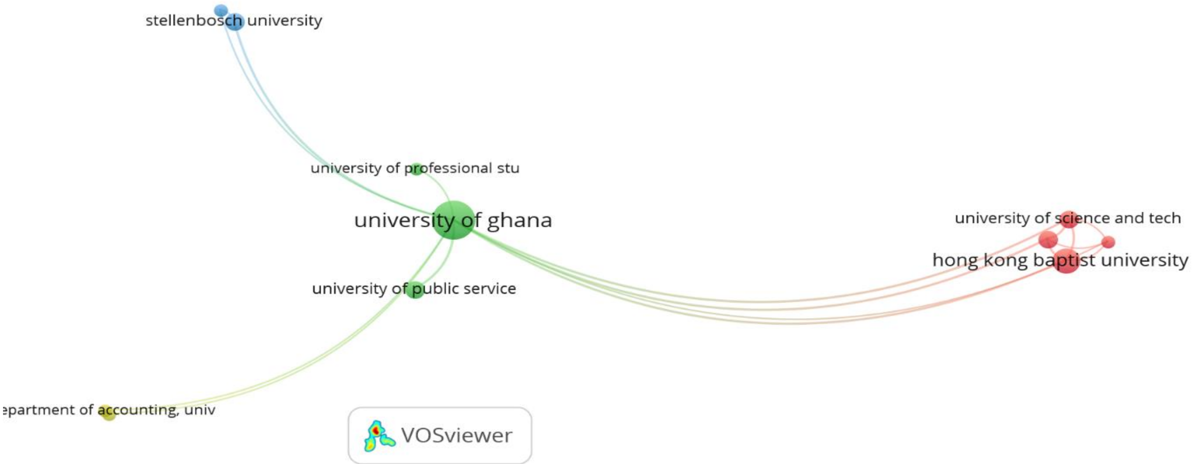


**Figure 6. Institutional Collaboration Network in Green Accounting Disclosure and Sustainability Reporting Research**

These findings suggest that institutions from developing countries have made substantial contributions to the advancement of Green Accounting Disclosure research. The prominent role of universities located in emerging economies reflects the increasing diversification of global scientific production and demonstrates that influential sustainability-related research is no longer confined to institutions in developed countries. This pattern highlights the expanding participation of institutions operating under different socioeconomic and regulatory contexts in shaping the international sustainability research agenda.

**Country Collaboration Analysis**

The country collaboration analysis reveals that the United States has the highest publication output and the strongest level of international research collaboration within the fields of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR). The dominant node size observed in the collaboration network highlights the central role of the United States in shaping the global research landscape in this domain.

In addition to the United States, several other countries demonstrate significant research contributions, including Italy, the United Kingdom, Türkiye, Germany, China, and Uganda. The collaboration network illustrates that GAD and SR research has evolved through extensive cross-national partnerships, reflecting the increasingly global nature of sustainability-related scholarship.

The prominence of the United States suggests that the country continues to serve as a major center for knowledge production in the areas of sustainability reporting and environmental accounting. Nevertheless, the emergence of countries such as Uganda, Türkiye, and other developing economies indicates the expansion of new research hubs within the field of Green Accounting Disclosure. This pattern reflects a gradual diversification of scientific contributions and highlights the growing participation of scholars from different institutional and regulatory contexts in advancing sustainability research.

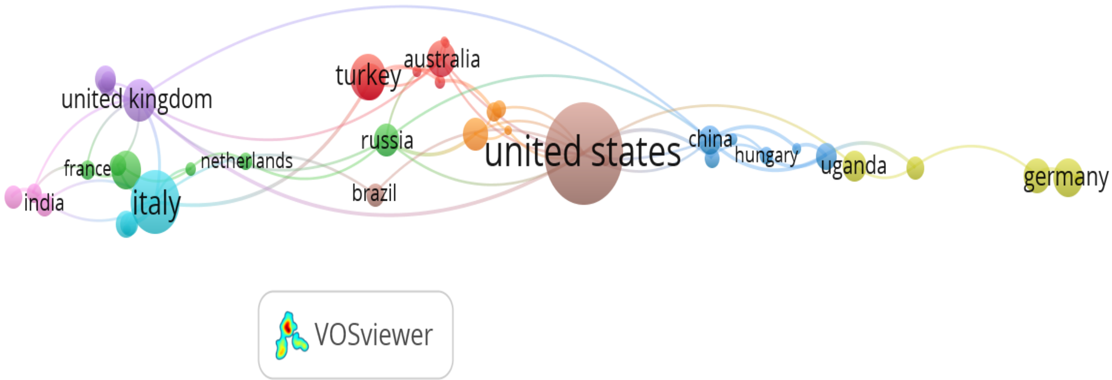


**Figure 7. Country Collaboration Network in Green Accounting Disclosure and Sustainability Reporting Research**

The findings further demonstrate that GAD research has evolved beyond the traditional focus on environmental disclosure toward a more strategic perspective that integrates corporate governance considerations and global sustainability measurement frameworks. The increasing involvement of diverse countries in international collaboration networks suggests that sustainability reporting challenges are no longer confined to specific regions but have become shared global concerns requiring collective scientific efforts and interdisciplinary approaches. Overall, the country collaboration structure underscores the importance of international partnerships in facilitating knowledge exchange, promoting methodological innovation, and strengthening the theoretical development of Green Accounting Disclosure and Sustainability Reporting research. The expansion of collaboration networks across both developed and developing economies also provides opportunities for generating more inclusive and context-sensitive insights into sustainability reporting practices worldwide.

## Discussion

### Addressing the Research Question

The research question guiding this study is: "How do research collaboration structures and thematic evolution shape the development of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) research based on publications indexed in the Dimensions database during the 2021–2026 period?" The bibliometric findings indicate that the development of GAD and SR research during the observation period has been characterized by two major trends: the increasing intensity of scientific collaboration among authors, institutions, and countries, and the progressive evolution of research themes from governance- and environmental reporting-oriented perspectives toward more integrated approaches emphasizing sustainability measurement, ESG indicators, and data-driven evaluation frameworks.

The collaboration structure reveals the presence of influential actors functioning as central nodes within the scientific network at the individual, institutional, and national levels. Simultaneously, thematic evolution demonstrates a significant conceptual transformation driven by changes in global regulatory environments, increasing demands for transparency, the expansion of ESG-related practices, and the growing urgency of sustainability challenges. These findings suggest that the advancement of GAD and SR research is shaped not only by the increasing volume of publications but also by the dynamic interaction between scientific collaboration networks and evolving research priorities. Consequently, the results directly address the research question and demonstrate that the intellectual structure of this field is dynamic, multidisciplinary, and increasingly interconnected with the broader global sustainability agenda.

**Publication Growth as an Indicator of Increasing Sustainability Awareness**

The substantial increase in publications identified during the 2021–2026 period indicates that Green Accounting Disclosure and Sustainability Reporting have become strategic research domains within accounting, management, and sustainability studies. This finding is consistent with previous literature suggesting that growing concerns regarding climate change, ESG practices, green finance, and sustainable development policies have stimulated research expansion in this field (Bilal et al., 2023; Singhania et al., 2024; Xie et al., 2020). The upward publication trend reflects a broader recognition within the academic community of the importance of sustainability-related information in stakeholder decision-making processes.

From the perspective of Stakeholder Theory, organizations are expected to provide relevant information that enables stakeholders to make informed decisions. Accordingly, the increasing volume of research on GAD suggests that environmental information is increasingly viewed as an integral component of organizational accountability mechanisms. Furthermore, the growth in citation counts demonstrates the rising influence of GAD and SR research within the broader sustainability literature. These findings reinforce the argument that Green Accounting Disclosure is no longer perceived as a supplementary aspect of corporate reporting but has evolved into a core element of modern corporate sustainability strategies. As sustainability considerations become increasingly embedded within organizational decision-making processes, the relevance and significance of GAD and SR are expected to continue expanding across both academic and professional contexts.

**The Dominance of the "Information" Theme and Its Implications for Corporate Transparency**

The identification of *information* as the central keyword within the bibliometric network provides compelling evidence that transparency constitutes a fundamental concern within the GAD and SR literature. From the perspective of Signaling Theory, organizations utilize environmental disclosure as a mechanism for conveying positive signals to investors and stakeholders regarding the quality of corporate governance and the credibility of sustainability commitments. This finding is consistent with previous studies (Cheng et al., 2025; Fan et al., 2024; Javed et al., 2024), which emphasize that environmental disclosure serves as an important tool for reducing information asymmetry between organizations and external stakeholders.

The prominence of the information theme also suggests that scholarly attention has shifted beyond the examination of environmental activities themselves toward the effective communication of environmental and sustainability-related information through corporate reporting mechanisms. Within this context, Green Accounting Disclosure functions as a strategic instrument for enhancing the quality of sustainability reporting and strengthening the credibility of information disclosed to the public. High-quality environmental disclosures enable organizations to demonstrate accountability, transparency, and responsiveness to stakeholder concerns, thereby improving stakeholder trust and organizational legitimacy.

Moreover, the central position of information within the bibliometric network reflects the growing importance of disclosure quality, information reliability, and transparency in contemporary sustainability governance. As regulatory frameworks and stakeholder expectations continue to evolve, organizations are increasingly required to provide comprehensive, accurate, and verifiable sustainability-related information. Therefore, the dominance of the information theme within the bibliometric structure highlights the critical role of transparency as a foundational pillar in the development of Green Accounting Disclosure and Sustainability Reporting research throughout the study period.

**Corporate Governance as the Foundation of Green Accounting Disclosure**

The emergence of *board* as one of the prominent keywords within the bibliometric network indicates that corporate governance plays a pivotal role in the development of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR). This finding is consistent with previous studies demonstrating that board characteristics, board independence, board diversity, and audit committee effectiveness significantly influence the quality of corporate environmental disclosure (Anwar & Ardianto, 2025; Christiawan et al., 2024). From the perspective of Agency Theory, robust governance mechanisms are essential for mitigating conflicts of interest between management and shareholders, including those related to the disclosure of environmental information. The bibliometric evidence suggests that corporate governance is not merely a supporting factor but rather a core theme shaping the intellectual structure of this research field.

These findings imply that high-quality environmental disclosure is more likely to emerge from organizations characterized by effective governance systems and strong oversight mechanisms. Furthermore, the close association between *board* and *information* within the keyword network suggests that corporate governance serves as a critical mechanism for ensuring the credibility, reliability, and transparency of sustainability-related information disclosed by firms. Effective governance structures not only facilitate compliance with environmental reporting requirements but also enhance stakeholder confidence in the authenticity of sustainability disclosures. Consequently, this study reinforces the argument that the quality and effectiveness of Green Accounting Disclosure are highly dependent on the strength of corporate governance mechanisms.

**Thematic Evolution: From Environmental Management to Sustainability Measurement**

One of the most significant findings of this study is the observable shift in research focus from traditional themes such as *crisis management*, *state*, and *waste management* toward more contemporary themes including *associated global statistics*, *technique*, and *information*. This transformation indicates that research on Green Accounting Disclosure and Sustainability Reporting has evolved from a predominantly environmental management perspective toward a more measurement-oriented and evidence-based approach to sustainability assessment.

This finding reflects broader global developments that increasingly require organizations not only to disclose sustainability-related activities but also to provide quantitative evidence regarding the outcomes and impacts of those activities. Within this context, ESG indicators, sustainability metrics, and environmental performance measurement tools have become increasingly important. Previous studies suggest that the adoption of standardized sustainability indicators enhances the quality, comparability, and credibility of sustainability reports across organizations (Darnall et al., 2022; Fagbemi et al., 2025; Nielsen, 2023; Wang et al., 2026).

The emergence of themes related to global statistics and measurement techniques reflects the growing efforts of scholars to develop more objective and rigorous approaches for evaluating organizational sustainability performance. Moreover, this trend highlights a broader transition from narrative-based sustainability reporting toward data-driven sustainability assessment frameworks. Consequently, future research is likely to place greater emphasis on the integration of ESG datasets, sustainability analytics, artificial intelligence-assisted reporting systems, and evidence-based environmental impact measurement. These developments suggest that the next generation of sustainability research will increasingly focus on the quantification, verification, and comparability of sustainability performance across organizations and industries.

**Collaboration Structures among Authors, Institutions, and Countries**

The co-authorship analysis reveals that the development of GAD and SR research has been shaped by relatively strong scientific collaboration networks. The presence of several core authors occupying central positions within the collaboration network suggests that knowledge production in this field remains concentrated among a group of highly productive and influential scholars. Such concentration is common in emerging and rapidly developing research domains, where a limited number of researchers often serve as intellectual leaders and agenda setters.

At the institutional level, the prominence of the University of Ghana indicates that influential contributions to sustainability-related research are not exclusively generated by institutions in developed economies. This finding is particularly noteworthy because previous bibliometric studies have generally highlighted the dominance of the United States and European institutions in sustainability accounting research (Cunha & Duncan, 2024; Pasko et al., 2021; Pombinho et al., 2024; Rivo-López et al., 2025; Saji & Akshaykumar, 2025). The emergence of institutions from developing countries suggests a gradual decentralization of knowledge production and a more inclusive global research landscape.

At the national level, the United States remains the leading contributor to the field, reflecting its long-established position as a global center of scientific research and innovation. Nevertheless, the active participation of countries such as Uganda, Türkiye, China, and Italy demonstrates that Green Accounting Disclosure and Sustainability Reporting have evolved into genuinely global research topics spanning diverse regulatory, economic, and institutional contexts. These findings underscore the importance of international collaboration in facilitating knowledge exchange, accelerating scientific advancement, and fostering the development of sustainability-related theories and practices. As sustainability challenges increasingly transcend national boundaries, cross-country collaboration is likely to become even more critical in shaping future research agendas.

**Scientific Significance and Theoretical Contributions**

From a scholarly perspective, this study contributes significantly to the advancement of Green Accounting Disclosure and Sustainability Reporting literature by providing a comprehensive scientific map of the field's intellectual structure. Unlike previous studies that primarily focused on ESG reporting or sustainability accounting in a broader sense, this research specifically examines the relationship between GAD and Sustainability Reporting, thereby addressing an important gap in the existing literature.

The theoretical contribution of this study lies in its ability to integrate several theoretical perspectives that have often been examined separately in prior research, namely Agency Theory, Stakeholder Theory, Legitimacy Theory, Signaling Theory, and Institutional Theory.

The bibliometric findings demonstrate that each of these theoretical perspectives remains highly relevant for explaining the evolution of research on Green Accounting Disclosure and Sustainability Reporting.

Stakeholder Theory explains the increasing demand for transparency and accountability in sustainability disclosures. Agency Theory highlights the role of governance mechanisms in ensuring the quality and credibility of environmental reporting. Legitimacy Theory provides insights into how organizations use sustainability disclosures to secure social acceptance and maintain legitimacy. Signaling Theory explains how environmental disclosure functions as a strategic communication mechanism for conveying positive signals to investors and other stakeholders. Finally, Institutional Theory emphasizes the influence of regulatory pressures, industry norms, and institutional environments on sustainability reporting practices.

By integrating these complementary theoretical perspectives, this study advances a more comprehensive understanding of the relationships among corporate governance, environmental disclosure, stakeholder accountability, and sustainability performance. Consequently, the findings contribute to the development of a more unified conceptual framework for understanding the intellectual evolution of Green Accounting Disclosure and Sustainability Reporting research in the context of the global sustainability agenda.

**Academic Implications**

The findings of this study provide several important academic implications for the advancement of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) research. First, the bibliometric analysis identifies a number of emerging themes that warrant further scholarly attention and development in future studies. These themes represent promising avenues for expanding the intellectual boundaries of sustainability accounting and environmental disclosure research. Second, the collaboration maps generated in this study can serve as valuable references for identifying influential scholars, productive institutions, and potential opportunities for international research collaboration within the fields of GAD and Sustainability Reporting. Such insights may facilitate the development of stronger global research networks and encourage interdisciplinary knowledge exchange. Third, the findings reveal the growing prominence of themes related to global indicators, ESG metrics, sustainability analytics, and evaluation techniques. This trend suggests that future research should increasingly integrate quantitative methodologies, advanced analytical tools, and digital technologies to improve the measurement and assessment of sustainability performance. The incorporation of artificial intelligence, big data analytics, blockchain-based verification systems, and ESG data platforms may significantly enhance the accuracy, comparability, and reliability of sustainability-related disclosures. Consequently, future studies should explore the intersection between sustainability reporting and digital transformation to better understand how technological innovations can strengthen corporate transparency and accountability.

Fourth, the results highlight the need for greater scholarly attention to Green Accounting Disclosure and Sustainability Reporting in developing countries, where research output remains relatively limited compared with that of developed economies. Given the differences in institutional environments, regulatory frameworks, governance structures, and socioeconomic conditions, further research in emerging and developing economies is essential for generating a more comprehensive and globally representative understanding of sustainability reporting practices. Overall, this study not only provides a historical overview of the intellectual development of GAD and SR research but also offers evidence-based directions for future investigations based on bibliometric insights and scientific mapping techniques.

**Research Limitations**

Despite its contributions, this study is subject to several limitations that should be acknowledged when interpreting the findings. First, the analysis relies exclusively on publications indexed in the Dimensions database. Consequently, relevant studies published in other major databases, such as Scopus, Web of Science, and additional indexing platforms, may not have been captured in the dataset. This limitation may affect the comprehensiveness of the bibliometric mapping and potentially exclude influential publications from the analysis. Second, the study employs the search keywords “Green Accounting Disclosure” and “Sustainability Reporting” as the primary retrieval criteria. As a result, publications addressing similar or closely related concepts but using alternative terminology may not have been included in the dataset. This limitation highlights the potential sensitivity of bibliometric results to keyword selection and search strategies.

Third, bibliometric visualizations are inherently dependent on the quality, completeness, and consistency of metadata available within the selected database. Variations in author names, institutional affiliations, keywords, and indexing practices may influence network structures and visualization outcomes. Although data-cleaning procedures were implemented to minimize these issues, some inconsistencies may still remain.

Fourth, this study focuses primarily on mapping the intellectual structure of the field and does not conduct an in-depth substantive evaluation of the content, methodological rigor, or theoretical contributions of individual publications. Therefore, while the study provides valuable insights into research trends, collaboration patterns, and thematic developments, it does not assess the quality or scientific impact of individual articles beyond bibliometric indicators.

Fifth, the observation period extends through 2026, a timeframe in which the research landscape remains dynamic and continuously evolving. Consequently, developments occurring after the data collection period are not reflected in the present analysis. As sustainability-related research continues to expand rapidly, future bibliometric studies may reveal additional themes, collaboration networks, and emerging research directions that are not yet visible in the current dataset.

Given these limitations, future research is encouraged to integrate multiple bibliographic databases, including Scopus, Web of Science, and Dimensions, in order to enhance dataset coverage and improve the robustness of bibliometric findings. Future studies should also consider employing broader and more diverse keyword combinations to capture a wider range of relevant publications. Furthermore, combining bibliometric techniques with systematic literature reviews, meta-analyses, or content analysis approaches may provide a deeper and more comprehensive understanding of the intellectual evolution, theoretical foundations, and practical implications of Green Accounting Disclosure and Sustainability Reporting research.

## CONCLUSION

This study aimed to map the research collaboration structure and thematic evolution of Green Accounting Disclosure (GAD) and Sustainability Reporting (SR) based on publications indexed in the Dimensions database during the 2021–2026 period using a bibliometric analysis approach. The findings reveal that research on GAD and SR has experienced substantial growth, both in terms of publication output and citation impact. This trend indicates that sustainability-related issues have become a central focus within the fields of accounting, corporate governance, and global sustainability studies. The increasing prominence of this research area is closely associated with growing concerns regarding ESG practices, climate change, corporate transparency, and the emergence of regulatory frameworks that encourage more comprehensive sustainability reporting. These findings suggest that Green Accounting Disclosure is no longer perceived as a supplementary reporting activity but has evolved into an integral component of modern corporate accountability systems that support the achievement of the Sustainable Development Goals (SDGs).

From the perspective of knowledge structure, the co-occurrence analysis identified several dominant themes, including *information*, *board*, *state*, *crisis management*, *technique*, and *associated global statistics*. The prominence of the *information* theme highlights the critical importance of transparency and the quality of sustainability-related information in shaping the evolution of research within this field. Furthermore, the strong association between corporate governance and environmental disclosure underscores the significance of governance mechanisms in enhancing the quality of Green Accounting Disclosure and Sustainability Reporting practices. The overlay visualization analysis further reveals a thematic transition from traditional concerns related to environmental management and regulatory compliance toward more advanced approaches emphasizing sustainability measurement, ESG indicators, data analytics, and evidence-based evaluation. This thematic shift reflects the transformation of sustainability research toward more empirical, measurable, and quantitatively oriented assessments of sustainability performance and impacts.

The collaboration analysis demonstrates that the development of GAD and SR research has been shaped by extensive networks of authors, institutions, and countries across different regions of the world. At the author level, several influential scholars occupy central positions within the collaboration network, acting as key contributors to knowledge creation and dissemination. At the institutional level, the University of Ghana emerged as one of the most productive and influential research centers in the field. At the country level, the United States maintains a dominant position within the global collaboration network, although the increasing participation of developing countries such as Uganda, Türkiye, and several Asian nations indicates a growing diversification of research contributions. These findings suggest that GAD and SR have evolved into globally relevant and multidisciplinary research domains characterized by increasingly intensive international collaboration. Such collaborative networks play a crucial role in accelerating knowledge exchange, fostering theoretical development, and facilitating methodological innovation in sustainability-related research.

From a theoretical perspective, this study contributes to the advancement of the Green Accounting Disclosure and Sustainability Reporting literature by providing a comprehensive scientific map of the intellectual structure and evolution of the field. The findings can be interpreted through the integration of several complementary theoretical perspectives, including Agency Theory, Stakeholder Theory, Legitimacy Theory, Signaling Theory, and Institutional Theory. Collectively, these theories provide a robust framework for understanding the relationships among corporate governance, environmental disclosure, stakeholder accountability, organizational legitimacy, and sustainability performance. Methodologically, this study demonstrates that the combination of the Dimensions database and VOSviewer software offers a systematic, transparent, and replicable approach for identifying research trends, collaboration structures, and thematic evolution. Consequently, this study not only provides insights into the current state of GAD and SR research but also establishes a conceptual and empirical foundation for future scholarly investigations.

Based on these findings, future research is encouraged to expand the scope of analysis by integrating multiple bibliographic databases, such as Scopus and Web of Science, to provide a more comprehensive representation of the global literature. Future studies may also explore emerging themes, including ESG metrics, green finance, digital sustainability reporting, artificial intelligence applications in sustainability reporting, and technology-based environmental data verification mechanisms. Furthermore, greater attention should be devoted to developing-country contexts, which remain underrepresented in the international literature despite their increasing relevance to global sustainability challenges. Expanding research efforts in these contexts would contribute to a more inclusive and globally representative understanding of sustainability reporting practices. Ultimately, future research is expected to deepen scholarly understanding of the role of Green Accounting Disclosure and Sustainability Reporting in promoting transparency, accountability, and sustainable organizational development on a global scale.

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