

## Development of Sustainability Reporting Research on the Scopus Database Systematic Literature Review

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### ABSTRACT

Rising global temperatures and ongoing climate change throughout the world are causing temperature fluctuations and weather conditions that are extreme and difficult to predict. Environmental accounting basically emphasizes the need for awareness of companies that have experienced the benefits of the environment to proactively increase efforts to minimize environmental problems. The aim of this literature is to find out how extensive research on Sustainability Reporting, has been carried out by previous studies that have been published in journals that have been indexed by Scopus. This research is qualitative research that uses literature study techniques on 175 research articles. The research sources used were research published in Scopus-indexed journals in 2017-2023 and then processed using VosViewer software version 1.6.18. The results show that Italy had the highest number of Scopus-indexed journal articles, with 255 publications. However, the VOSviewer analysis revealed that the United States and the United Kingdom are the countries with the most research on sustainability reporting published in Scopus-indexed journals.

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## INTRODUCTION

Increasing global temperatures and continuing climate change throughout the world cause temperature fluctuations and weather conditions that are extreme and difficult to predict. The consequences of climate change due to global warming have an impact on economic instability and trade between countries. Global warming does not just originate from one particular country or region; rather, it is caused by industrial activity worldwide (Ali et al., 2023).

Environmental accounting basically highlights the need for companies that have benefited from the environment to actively increase initiatives in minimizing environmental issues. In the context of environmental costs and cost-benefit analysis, the application of environmental accounting is directed at improving environmental management, enabling companies to reduce and even eliminate the burden of environmental costs. The ultimate goal is to improve the company's environmental performance, overcome possible negative impacts, and secure overall business continuity. (Agusti, 2021).

Global industrial growth is an environmental challenge that cannot be ignored, where industrial behavior often ignores the impact on the environment, including pollution of water, land, air and social inequality. As this global industry grows, companies are faced with increasing demands to protect the environment. Currently, companies must not only consider the interests of management and capital owners, but also pay attention to employees, consumers and society more holistically. In this context, accounting plays a key role in managing the relationship between companies and the environment (Chairia et al., 2022).

PSAK which regulates Sustainability Reporting in general has not been issued by IAI. However, there are two relevant PSAKs, namely PSAK No. 32 concerning forestry accounting and PSAK No. 33 concerning mining accounting is an accounting regulation that regulates the obligations of companies in the mining sector and owners of Forest Business Rights (HPH) to cover environmental aspects in their financial reports. Although there are no legal regulations that specifically regulate the implementation of Sustainability Reporting for MSMEs in Indonesia, the implementation of Sustainability Reporting for private companies is regulated in Government Regulation (PP) No. 47 of 2012 as a follow-up to the Limited Liability Company Law No. 40 of 2007. This PP stipulates that every company has social and environmental responsibilities related to its business activities related to natural resources.

Within a company, the accounting function is very significant through the financial reporting process. Sustainability Reporting, or also known as environmental accounting, is an accounting system that evaluates accounts related to environmental costs. As a communication tool with the public, environmental accounting is used to communicate negative impacts on the environment. Through the implementation of environmental accounting, business people can build public trust in their products because their financial reports transparently show the environmental costs incurred to maintain the sustainability of the surrounding environment. This can increase people's purchasing power and have a positive impact on investors because the selling value of products increases (Wiranti, 2023).

Global climate change caused by the surge in industrialization and technological progress has become a global highlight. The existence of organizations that support nature conservation reflects public awareness of the urgency of protecting nature for the sake of human survival in the future. Universities, as part of the entities affected by this awareness, adopt corporate social responsibility known as University Social Responsibilities (USR). University Social Responsibilities (USR) is an ethical

approach that influences the quality of performance of all elements within higher education, including students, administrators, teachers and staff as a whole. Implementation of this policy involves management that is responsible for impacts in the education sector, cognitive aspects, employment and the university environment. This is achieved through interactive communication with the community, with the aim of achieving sustainable human development (Damayanti, 2023).

Based on the explanation above, it can be seen that Sustainability Reporting has an important role for companies, stakeholders, the environment and society. Therefore, apart from having the aim of making large profits, companies must also pay attention to environmental sustainability. The purpose of this literature is to find out how extensive research on Sustainability Reporting has been carried out by previous research that has been published in journals that have been indexed by Scopus.

The Scopus database was chosen because Scopus is a journal index that has the best quality and only the best research can be published in Scopus indexed journals. Literature reviews can help researchers place their research in a broader context, enrich their understanding of the topic, and provide a solid foundation for new research they conduct. Apart from that, a literature review on Sustainability Reporting can help future researchers in determining future research topics.

## LITERATURE REVIEW

Sustainability and environmental sustainability in the mining industry are becoming increasingly important as awareness of this urgency increases. Many mining companies in Indonesia have started implementing sustainable business practices in response to demands for sustainability. Implementing environmentally sound industrial strategies and submitting sustainability reports is increasingly becoming the main focus, especially due to increasingly high demands from interested parties, including investors, consumers and society in general (Septrina et al., 2023).

Sustainability Reporting can be considered a business concept that focuses on efficiency and effectiveness in the long-term use of resources in a company's manufacturing process. The aim is to integrate the company with environmental functions and provide social benefits. As previously explained, Sustainability Reporting has been around for a long time and is not something new in company accounting systems around the world. However, its implementation so far is still voluntary by companies and is not mandatory in accordance with applicable legal provisions. This causes a lack of accountability for Sustainability Reporting because it is not legally required (Bela et al., 2023).

The Indonesian government implements the Company Performance Rating Assessment (PROPER) program which is managed by the Ministry of the Environment. This program aims to assess company performance in efforts to control pollution. Based on Minister of the Environment Regulation Number 3 of 2014, PROPER is an assessment of the level of company compliance and performance that involves aspects beyond compliance with operational responsibilities and/or activities related to pollution control, the impact of environmental damage, and management of hazardous and toxic waste (Rangkuti et al., 2023). In Indonesia, the Financial Services Authority (OJK) has developed a Sustainable Finance Roadmap which consists of two phases, namely Phase I (2015-2019) and Phase II (2021-2025). This roadmap mandates financial services institutions to prepare a Sustainable Financial Action Plan (RAKB) and submit a Sustainability Report by financial services institutions, issuers and public companies. OJK has also established several regulations to support the implementation of sustainable finance principles. One example is Financial Services Authority Regulation (POJK) Number 51 of 2017 which discusses the Implementation

of Sustainable Finance for Financial Services Institutions (LJK), Issuers and Public Companies. Apart from that, POJK Number 60 of 2017 has also been issued to regulate the issuance and requirements of debt securities by considering environmental factors (Widarti et al., 2022).

Green Accounting, also known as Green Accounting, refers to a form of accounting that aims to incorporate and link environmental cost factors into a company's operational functions. As is known, in decision making, environmental impacts are often ignored by Gross Domestic Expenditure (GDP). Green Accounting aims to provide a comprehensive understanding of environmental conservation efforts by combining environmental benefits and costs into company financial reports. Thus, Green Accounting is able to recognize the balance between costs and benefits through the implementation of environmental conservation practices in company operational activities, which ultimately supports the principles of sustainable development. Adopting Green Accounting, or also known as environmental accounting, can be considered an initial step that companies can take to reduce the impact of the environmental problems they face (Sukmono et al., 2023).

When companies have a big role in destroying the surrounding environment, business people must change their paradigm from only paying attention to annual financial profits, by starting to prioritize the surrounding environment as the company's main resource. The biggest challenge is the extent to which companies are willing to allocate funds for environmental improvement and preservation. In reality, not all companies are willing to spend a certain amount of funds on environmental protection efforts, because these actions can directly reduce the profits earned and have the potential to affect the company's financial performance (Wati et al., 2019).

The field of environmental accounting plays a role in identifying, measuring, assessing and reporting accounting aspects related to the environment. This definition is in line with the concept of accounting standards. The negative impacts of hospital activities, such as pollution and waste, indicate the need to implement an environmental accounting system as a means of control in hospital management responsibilities. Waste handling by hospitals requires recognizing, measuring, presenting and reporting costs related to hospital activities (Dahlia et al., 2021).

Green Accounting is an initial initiative in overcoming environmental problems. The aim of adopting green accounting and delivering green accounting information is to provide comprehensive information about financial (economic), social and environmental aspects in one accounting report. This aims to ensure that the report can be used by various interested parties, including for assessment and decision making regarding investment, economic and managerial aspects (Harianja & Riyadi, 2023).

Green accounting involves the capacity of accounting systems to recognize and report environmental impacts, including degradation and pollution. The main objective of environmental accounting is to assist managers in evaluating existing performance and making appropriate decisions. Today, top managers strive to provide service even after product sales, so that organizational issues are not only related to profit making but also focus on Customer Management, customer satisfaction, and socio-economic responsibility. These companies are interested in using green accounting as a strategic management tool and at the same time want to provide satisfaction to their customers (Shah & Bhatt, 2022).

The application of green accounting concepts in companies aims to reduce a number of environmental problems faced by the entity. Most companies in the mining sector and consumer goods industry have now adopted environmental accounting principles. The hope is that the use of environmental accounting can

increase the efficiency of spending costs related to environmental management by conducting evaluations that include environmental costs and the resulting benefits or impacts related to environmental management practices. Companies that implement environmental accounting can assess the costs and impacts of environmental protection activities (Sumiati et al., 2022).

Many large companies have implemented green accounting based on corporate social responsibility as a form of corporate concern for the environmental impacts arising from their business activities. (Kartikasari et al, 2021). The implementation of social responsibility is not exclusive to large companies, because environmental issues are not only limited to large scales. In fact, at the organizational level such as universities, there are also efforts to implement social responsibility regarding environmental impacts, which are supported by research results (Haryati et al., 2021).

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The use of green accounting is the first step to provide solutions to environmental problems. The implementation of green accounting will spur the company's ability to minimize the environmental impact it faces. The basis of environmental accounting is the concept of externalities which is research on the impacts of economic activities that should be calculated and recorded in financial records. The implementation of green accounting is very important in the corporate context. Overall, green accounting reflects the efforts of an entity or organization to pay attention to the surrounding environment (Widanengsih & Yulianti, 2022).

Company activities not only contribute to increasing carbon levels and deforestation, but also have negative impacts on various other aspects of the environment. For example, around 90 percent of marine fish populations are currently experiencing overfishing. Nearly 20 percent of coral reefs have disappeared, and half face serious threats. About half of agricultural land has experienced degradation and desertification, while several toxic chemicals can be found in the bodies of every individual (Anggrayni et al., 2022).

Green accounting is the application of accounting principles in which companies include the costs of environmental preservation, which are often referred to as environmental costs, into their operational costs. In this context, companies tend to focus on evaluating the environmental impacts that may arise from their activities. The green accounting concept prioritizes environmental management efficiency by assessing environmental activities from the perspective of economic costs and benefits. In addition, this approach encourages every financial report originating from economic activities to reduce its impact on the environment (Santoso, 2022).

The government is trying to implement green financing policies as one of the financing options for companies in Indonesia with the aim of advancing sustainable development programs. Green financing, also known as sustainable financing or green finance, is a concept in the banking sector that aims to collaborate with various countries and financial institutions to allocate capital to sustainable development projects. This is expected to influence production and consumption patterns in the future (Sukendro & Pujiharjanto, 2021).

Climate change refers to the long-term modification of global weather and climate patterns throughout the world. This includes changes in the earth's average

temperature, precipitation patterns, the rate of sea level rise, the frequency and intensity of extreme weather, and transformations in other natural patterns. Human activities, especially the burning of fossil fuels (such as coal, oil and natural gas), deforestation and changes in land use, are the main triggers for current climate change. This is reflected in the increase in greenhouse gas concentrations in the atmosphere. Greenhouse gases such as carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrogen oxides (N<sub>2</sub>O) play a role in trapping heat in the atmosphere, which in turn contributes to global warming. The consequences of climate change include an increase in the Earth's average temperature in recent decades, resulting in impacts such as melting of polar ice caps and rising sea levels. Extreme weather events, including storms, floods, droughts, and heat waves, are becoming more common and intense as a result of climate change (Indarto & Ani, 2023).

Environmental protection, such as addressing climate change, practicing reuse of waste materials, and maintaining the integrity of the planet, should be a primary focus for organizations committed to sustainable development. Sustainable development and sustainability are currently the main concern of society because of its high level. Companies are now starting to engage investors by providing information about their financial and non-financial impacts on social and environmental issues along with their investments in corporate social responsibility strategies (Dhar et al., 2022).

## METHODOLOGY

This research is qualitative research that uses literature study techniques. The research sources used are studies published in journals that have been indexed by Scopus. The research articles used in this research are research published from 2017 to 2025. The search keywords used in searching for research articles in the Scopus database are "Sustainability Reporting". The type of research chosen is article research, the language used is English and is final. Based on this method, 175 articles were obtained which were then processed using VosViewer software version 1.6.18.

## RESULTS AND DISCUSSION

This research uses the search keywords "sustainability" and "reporting" in the Scopus database which contains all scientific articles that have been successfully published by journals that have been indexed by Scopus with a period of observation from 2017-2025. The research article that is used as the research object is a research article that is final. Apart from that, only research in English was used as the object of the literature review.

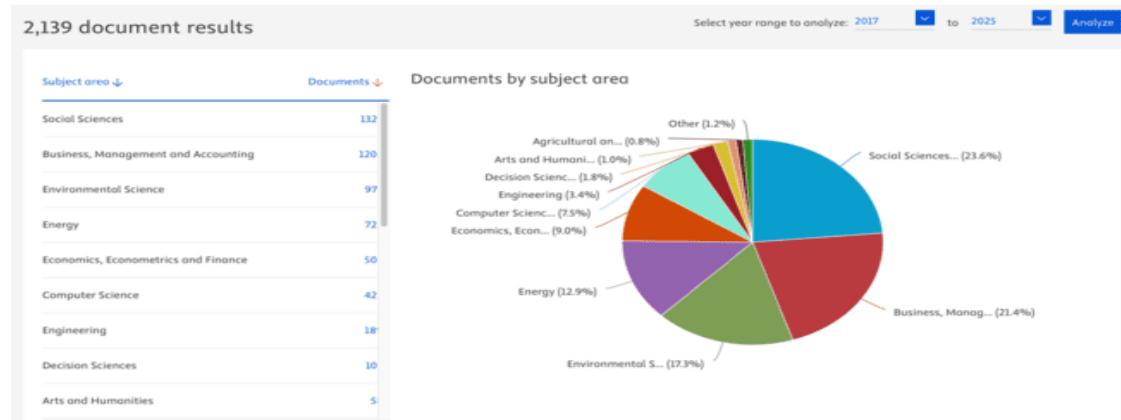


Figure 1. Search Results in the Scopus database  
Source: processed data (2024)

In Figure 1, it can be seen that the subject area "social sciences" is the subject area that is most closely related to sustainability reporting, namely 23.6% or 132 documents that have been published in Scopus indexed journals. The subject area "business, management, and accounting" is the second most related subject area with sustainability reporting, namely 21.4% or 120 documents that have been published in journals that have been indexed by Scopus. The subject areas "Environmental Science" and "Energy" are subject areas that have a percentage of 17.3% and 12.9% respectively or 97 and 72 research documents. Then, the fifth largest subject area is "economics, econometrics, and finance" with 50 research documents or 9%.

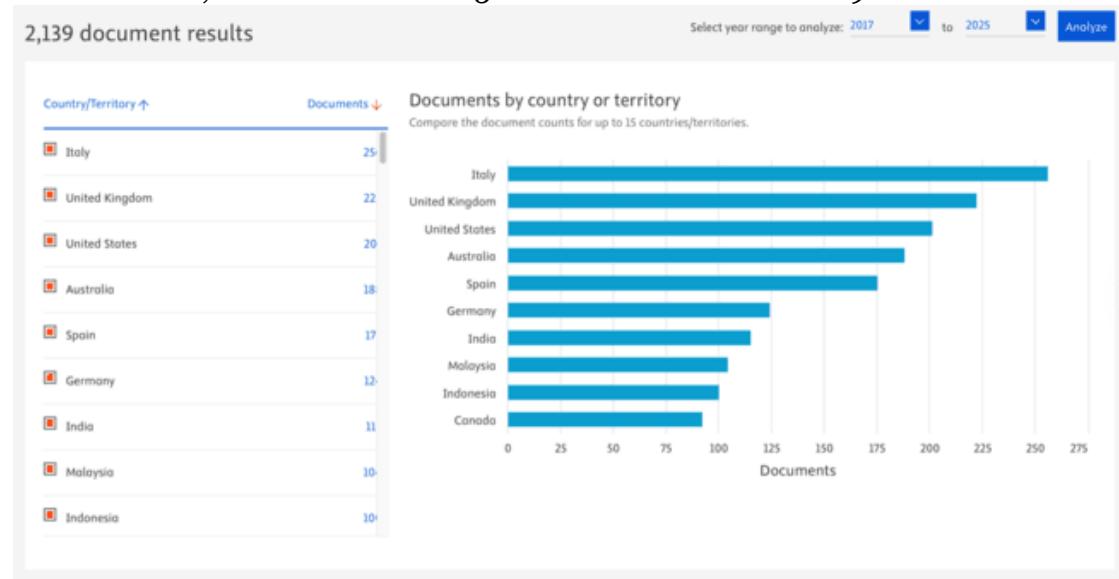


Figure 2. Search Results in Scopus Database

Source: Data Processed 2025

Figure 2 presents a list of the top 10 countries with the most "sustainability reporting" research. Italy is the country with the highest number of research publications on sustainability reporting, amounting to 255 studies from 2017-2025. The United Kingdom is the second largest country with 223 studies. The United States and Australia are the third and fourth countries to publish scientific research on sustainable reporting, namely 200 and 180 documents. Then Spain became the fifth country with the highest number of sustainability reporting publications in journals indexed by Scopus with a total of 175 documents.

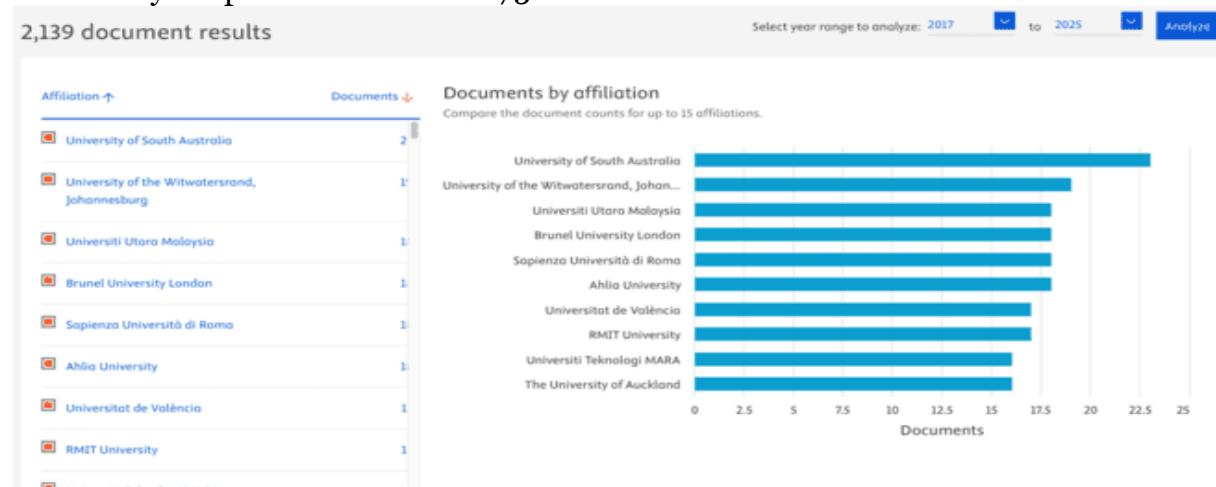


Figure 3. Search Results in Scopus Data Base

Source: Processed Data (2025)

Figure 3. menyajikan tentang afiliasi pada dokumen penelitian yang telah terbit di jurnal-jurnal terindeks scopus. The University of South Australia is the largest affiliate in sustainability reporting research from 2017-2025, there are 23 studies affiliated with the University of South Australia. Selain itu, University of the Witwatersrand juga menerbitkan 18 dokumen tentang Sustainability Reporting. University Utara Malaysia, Brunei University London, Sapienza Universita di Roma, and Ahlia University are affiliates that each published 18 research documents on sustainability reporting in journals indexed by Scopus from 2017-2025.

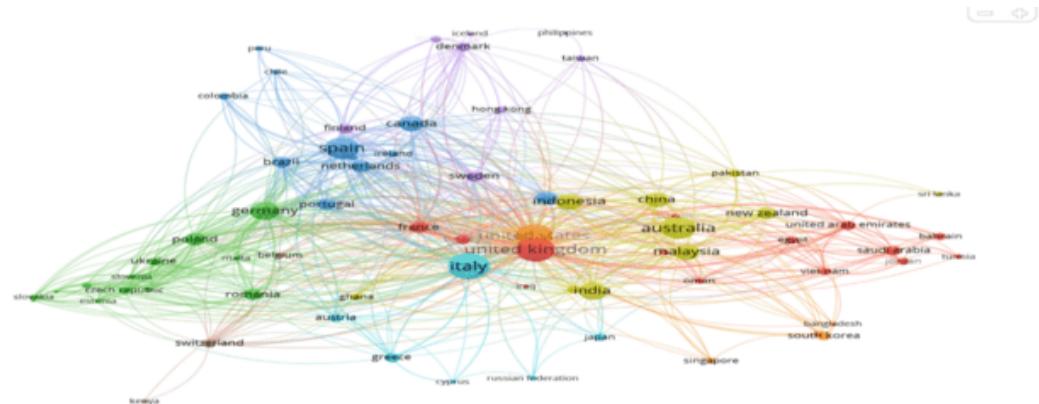


Figure 4. Search Results in Scopus Data Base

Source: Processed Data (2025)

This research also uses VosViewer to process data from the Scopus database in Scopus indexed journals to see the distribution of countries that publish sustainability reporting research. Based on Figure 4.4, it can be seen that the United Kingdom and the United States are the countries with the highest number of sustainability reporting publications. Next there are Italy and Spain with the highest number of publications after the United States and the United Kingdom.

## CONCLUSION

This research found that Italy, the United Kingdom, and the United States are the countries that have published the most sustainability reporting research in journals that have been indexed by Scopus. Using Scopus search data, it was found that Italy was the country with the most research articles in Scopus indexed journals, with 255 studies, while Vosviewer data processing results found that the United States and the United Kingdom were the countries with the most research on sustainability reporting published in Scopus indexed journals.

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