

## Exploration of Social Accounting Disclosures: A Bibliometric Analysis Perspective

Muthohirin<sup>1)</sup>, Kanthi Riska Rahayu<sup>2)</sup> Fahayu Priristia<sup>3)</sup>  
*Universitas Gadjah Mada<sup>123</sup>*

---

### ARTICLE INFO

#### Article history:

Received: November 30<sup>th</sup> 2023.

Revised: February 22<sup>st</sup> 2024

Accepted: february 26<sup>th</sup> 2024

#### Keywords:

*Social accounting*

*Disclosures*

*Reporting*

*Bibliometric*

*Rstudio*

---

#### Correspondence:

Muthohirin

[muthohirin@mail.ugm.ac.id](mailto:muthohirin@mail.ugm.ac.id)

---

### ABSTRACT

*This study reviews the literature related to social accounting disclosures with the aim of mapping the research that has been done, providing insight into research trends, providing an overview of research themes, identifying the most cited authors and journals, evaluating the most active affiliations and countries in discussing social accounting reporting disclosures, and providing a basis for future research directions. Data analysis was conducted using bibliometric methods by collecting data from 188 articles contained in journals indexed in the Scopus database. RStudio was used as software to analyze the data and break down research trends by author, journal, affiliation, country, and keywords, providing insights into future research opportunities. The review showed an increase in publications since 2003, with Khaled Hussainey and Mathias Laine as the most active authors and Khaled Hussainey as the most impactful author. The most relevant journal in this context is Accounting, Auditing, and Accountability. The University of Naples Parthenope is the most relevant affiliation regarding publications in this field. In addition, the UK plays a leading role in this literature both in terms of the number of published works and the most cited ones. The most relevant keywords are corporate social responsibility, sustainability, and sustainable development. The implications of this study are significant for researchers interested in social accounting disclosures. The study provides a comprehensive overview of the research that has been done in this field, identifying research trends, themes, and the most cited authors and journals. This information can be used to guide future research directions and to identify areas where further research is needed.*

---

#### How to cite (APA Style):

Muthohirin, Kanthi Riska Rahayu, Fahayu Priristia.(2024). Exploration of Social Accounting Disclosures: A Bibliometric Analysis Perspective. Jurnal Akuntansi.77-88

---

## INTRODUCTION

Social and environmental reporting is now standardized on a company-wide basis, and the publication of sustainability reports is considered a common business practice in multinational companies (Fifka, 2012). Although the trend toward standardization of reporting is visible, there are still similarities in concepts regarding the nature and content of social and environmental reporting, making it difficult to distinguish between them. Changes in business reporting practices over time and changes in terminology can add to the complexity.

A few years ago, debates on social and environmental issues continued globally at the United Nations (UN, 2016). Attention to social and environmental issues has undergone a shift from simply providing information about jobs and value-added to the need to convey environmental or social-related information (Jizi et al., 2016). Conceptually, social accounting is included in Social and Environmental Accounting (SEA). Social and environmental accounting (SEA) implicitly contributes to companies' sustainability capabilities on the global stage, now and in the future. Thus, social issues are starting to be included in the sustainable development agenda, which has led most companies to adopt the integration and dissemination of sustainability practices in their strategies. The company integrates a sustainability strategy based on the triple bottom line (economic, social, and environmental) to overcome social challenges and encourage sustainable development. Companies incorporate environmental and

social management strategies into their accounting systems and increase transparency (Rodrigues et al., 2021).

In the early 1990s, social accounting began to emerge. This raised significant concerns in the public (government) and private (business) sectors with global social and environmental impacts. Several proposals have emerged for social accounting to be integrated into the accounting and management systems of companies and other organizations. Furthermore, the attitude of companies towards disclosing this type of non-financial information may be related to organizational culture and type of activities, as well as existing laws and regulations, which may be due to the disclosure of social sustainability reports (Rodrigues & Mendes, 2018).

In response, not many companies have developed environmental management and accounting systems and attempted social and environmental reporting (Larrinaga-Gonza Ález et al., 2001). Therefore, it will lead to an increase in research based on the analysis of information disclosed by companies. This need for companies to discuss social issues with stakeholders leads to the development of new corporate structures and an increase in the number of companies that begin to disclose this information. These reports contain both quantitative and qualitative information (Thomson & Bebbington, 2005).

Based on discussions about social and environmental accounting with stakeholders. Companies are rethinking how they communicate social and environmental challenges. Ramanathan (1976) defines “social accounting” as attempting to provide relevant information about business aims, economic and financial performance, policies, and social contributions and advocating this through reports that observe the link of costs and benefits, summarizing, prioritizing, mitigating information asymmetry between users (Rodrigues et al., 2021).

According to Fifka (2012), the development of social and environmental reporting (SER) has changed throughout time and between regions. In Asia, Southern and Eastern Europe, Africa, and Latin America, SER research is a relatively young phenomenon. According to Al-Hawatmah & Shaban (2018), around 36% of Jordanian companies employ corporate social responsibility reports, with another 14% include related information in their financial reports to demonstrate their commitment to social responsibility. With the various types of reporting procedures employed, the Jordan Securities Commission is expected to ensure that social accounting reports are disclosed consistently. It is also critical to establish clear channels for such disclosure so that information about social responsibility may be successfully communicated to all parties involved.

It should be noted that over the past few years, a number of studies have been conducted in the field of social and environmental accounting (Gibbon & Dey, 2011). However, to date and to the best of our knowledge, the focus of this research has mostly been placed on environmental issues or theoretical development (Deegan, 2017). In the context of social accounting and corporate social responsibility reporting, it is important to remember that the operations of industrial companies have a significant impact on the surrounding communities. Therefore, these companies have an obligation to protect and be responsible for the environment and the communities in which they operate (Retolaza & San-Jose, 2021).

Based on these problems, the author is interested in conducting an in-depth discussion of how the disclosure of social accounting reporting. This research discusses all articles to date (not limited by the time period) so that it more broadly discusses the topic of disclosure of social accounting reporting. The importance of companies in disclosing social aspects in the context of social accounting, several research questions are formulated as follows:

RQ1. What are the research trends of social accounting reporting disclosures related to the author's name and the most cited journals, affiliations, countries that discuss social accounting reporting disclosures, and the most used keywords?

RQ2. What are the potential under-researched research topics related to social accounting reporting disclosures for future research?

This research is divided into the following sections. The first section is the introduction, followed by the research method, followed by the results and discussion section. The last section of this study is the conclusion and suggestions.

## RESEARCH METHODS

In preparing the research methods section, we followed the following steps: (i) formulating the research definition, (ii) selecting relevant databases, (iii) identifying appropriate keywords and terms, (iv) selecting words consistent with the articles, and (v) extracting and evaluating data (Tranfield et al., 2003). As a first step, we defined two research questions, as discussed in Section 1. Then, to analyze through search engines, we relied on the Scopus database, which is globally recognized and features high-quality articles from leading publishers (Ochoa et al., 2019). The online search process using the Scopus database was conducted on January 29, 2024, with specific keywords selected, including ( TITLE-ABS-KEY ( disclosure ) AND TITLE-ABS-KEY ( social ) AND TITLE-ABS-KEY ( accounting ) ) AND ( LIMIT-TO ( SUBJAREA , "BUSI" ) OR LIMIT-TO ( SUBJAREA , "ECON" ) ) AND ( LIMIT-TO ( DOCTYPE , "ar" ) ) AND ( LIMIT-TO ( PUBSTAGE , "final" ) ) AND ( LIMIT-TO ( SRCTYPE , "j" ) ) AND ( LIMIT-TO ( LANGUAGE , "English" ) ) AND ( LIMIT-TO ( OA , "all" ) ). The search criteria were created with the purpose of narrowing down the focus publications about disclosure in social accounting within the business and economics academic areas, with an emphasis on the final publication stage, journal sources, english language, and open access availability. Table 1 shows the specific data-gathering criteria used during the search procedure. This methodical strategy ensured a targeted and comprehensive retrieval of relevant literature for the social accounting disclosures investigation.

**Table 1. Data Collection Criteria**

No.	Data collection criteria	Number of articles
1.	Database: Scopus Search Date: January 29, 2024 Search by title, abstract, and keywords: “disclosure” AND “social” AND “accounting”	1.023
2.	Selected Subject Areas: #Business, Management and Accounting #Economics, Econometrics, and Finance	743
3.	Document Type: #Articles	619
4.	Publication Stage #Final	587
5.	Source Type: #Journal	579
6.	Restrictions: #English language and open access articles	188

In the initial search, the article collection had a total of 1,023 data from the Scopus database. Furthermore, data restrictions were carried out by using the scope of Business, Management and Accounting and Economics, Econometrics, and Finance so that the results became 743 articles. Then, restrictions were made in the form of document types totaling 619

articles. Then, the limitation of the final stage publication is 587 articles. Restricting the type of source in the form of journals resulted in 579 articles. After that, the data was selected again by determining the data used, namely, only articles in English and all articles have open access, resulting in a total of 188 articles used in this study. The analysis tool used in this research is Biblioshiny on the R Studio platform, as described by Aria & Cuccurullo (2017). The data obtained was presented in “CSV” format from Scopus in accordance with the software requirements used by Biblioshiny.

## RESULTS AND DISCUSSION

### Descriptive main information

Based on table 2, information on the results of data analysis is presented in descriptive analysis. The table illustrates that over 20 years, 492 authors have published 188 documents on social accounting reporting disclosure information. Then, the articles analyzed are cited by about 35 authors and accumulate more than five citations per year.

**Table 1. Document main result information**

Description	Results
<b>Timespan</b>	2003:2024
<b>Sources (Journals, Books, etc)</b>	108
Documents	188
Document Average Age	5,61
Average citations per doc	35,23
References	12009
<b>Keywords Plus (ID)</b>	118
Author's Keywords (DE)	621
<b>Authors</b>	492
Authors of single-authored docs	26
<b>Single-authored docs</b>	28
Co-Authors per Doc	2,78
International co-authorships %	29,26
<b>Article</b>	188

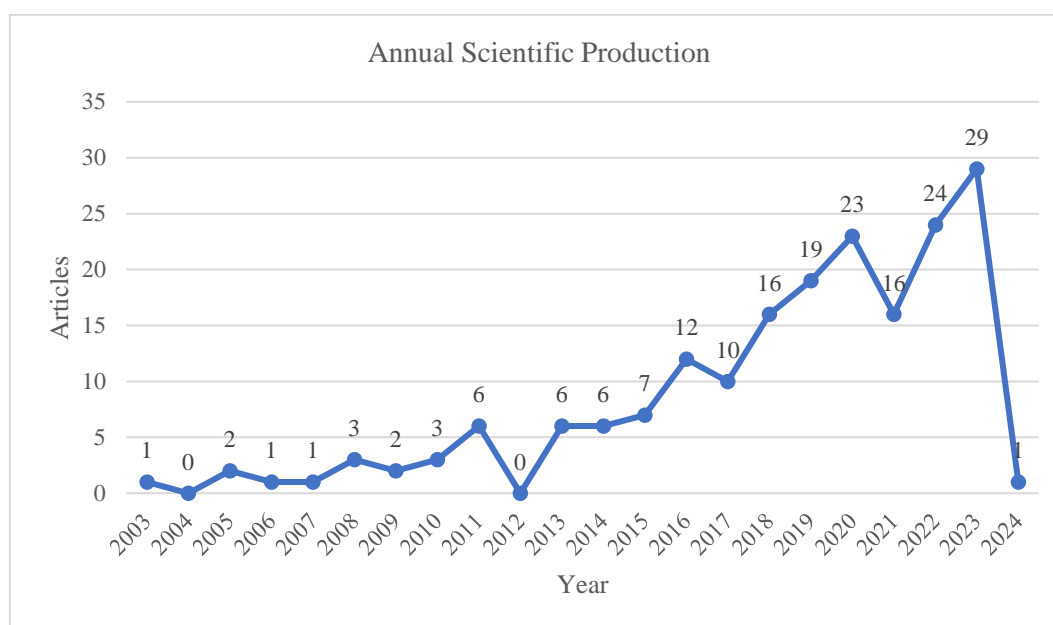
Source: Primary data for 2024

Figure 1 shows annual scientific productivity trends in social accounting publications from 2003 to 2024. The identified data shows variations in the number of publications over this period. From 2003 to 2015, the number of publications ranged from 1 to 7 per year. The publication specifically focuses on social accounting disclosure and reporting, especially in the context of environmental and social responsibility reports, the factors that influence them, and environmental report disclosure practices.

However, after 2015, there was a significant increase in the number of publications focusing on corporate social responsibility, stakeholder engagement, and related issues. Some literature shows that these studies not only disclose data but also look at the longitudinal aspect of reporting, with a peak occurring in 2022 to 2023 ranging from 24 to 29 publications. This reflects increasing research interest in issues such as corporate governance, CSR content analysis, and its relationship with sustainability disclosure and sustainable development.

This pattern indicates an increase in interest in the social accounting literature in recent years. Although the number of publications tends to fluctuate, this field of study is still in the development stage and still has exploration potential for future researchers. This shows that the issue of social responsibility is increasingly becoming a major concern, with the need to disseminate it or report it to all stakeholders (Rodrigues et al., 2021). Nonetheless, it should be noted that despite increasing interest in the social accounting literature, this field of study still needs to be fully discovered. Further research is still needed to understand certain aspects of corporate social responsibility and its disclosure practices in more depth. Therefore, further exploration and follow-up research remain necessary for future researchers to develop a better understanding of social accounting and best practices in this context.

**Figure 1. Annual Scientific Production**



### **Social Accounting Reporting Disclosure Research Trends**

This research further analyzes the most cited journals, authors, and keywords. This information provides insight into the state of research and informs the most influential publications and journals for disseminating findings. The bibliometric analysis in this study focuses on the following: journals, authors, countries, and keywords that are widely used.

Figure 2 represents the ten most effective journals based on their citations related to social accounting reporting disclosures. “Accounting, Auditing, and Accountability Journal” is in the top position with a score of 15 articles, and the “International Journal of Professional Business Review” has a score of 6 articles. The journals “Business Strategy and the Environment” and “Corporate Social Responsibility and Environmental Management” have a score of 5 articles each. Furthermore, several journals such as “Accounting Forum”, “Australasian Accounting, Business and Finance Journal”, “Cogent Business and Management”, “Corporate Ownership and Control”, “Critical Perspectives on Accounting” and others are shown in the figure with a score of 4 articles. It can be concluded that the Accounting, Auditing, and Accountability Journal is the most influential source of publications related to social accounting reporting disclosure practices.

**Figure 2. Most Relevant Sources**

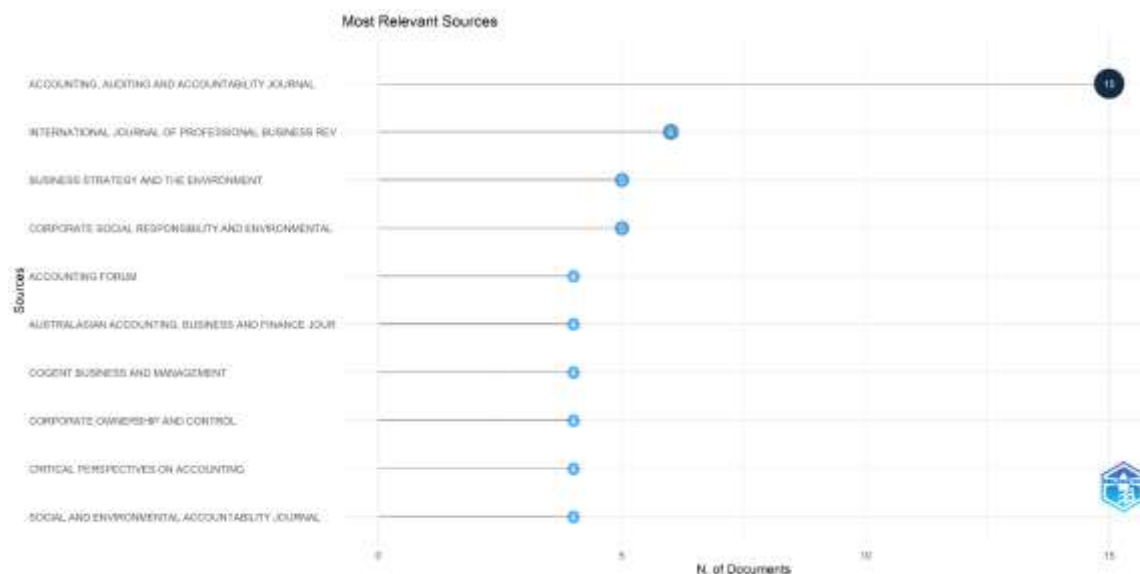


Figure 3 illustrates the ten most important academic journals in the domain based on the H-index. The H-index is used to represent the quality of a journal based on its citation impact and performance. The H-Index can be a much better indication of the high quality and quantity of a journal. In this figure, attention is drawn to the high H-index for the journal “Accounting, Auditing, and Accountability Journal,” which has an H-index of 13. This indicates that the journal is frequently cited by other studies, which can be taken as an indication of substantial influence and relevance in the field. In addition, the journal is ranked Q1 on Scopus, which indicates that it is also officially recognized as a high-quality journal. This is followed by “Corporate Social Responsibility and Environmental Management”, which comes in second place with an H index of 5. Furthermore, “Accounting Forum” and “Critical Perspectives on Accounting” are in third place as the most influential sources related to this topic, with an H index of 4.

**Figure 3. Sources’ Local Impact by H index**

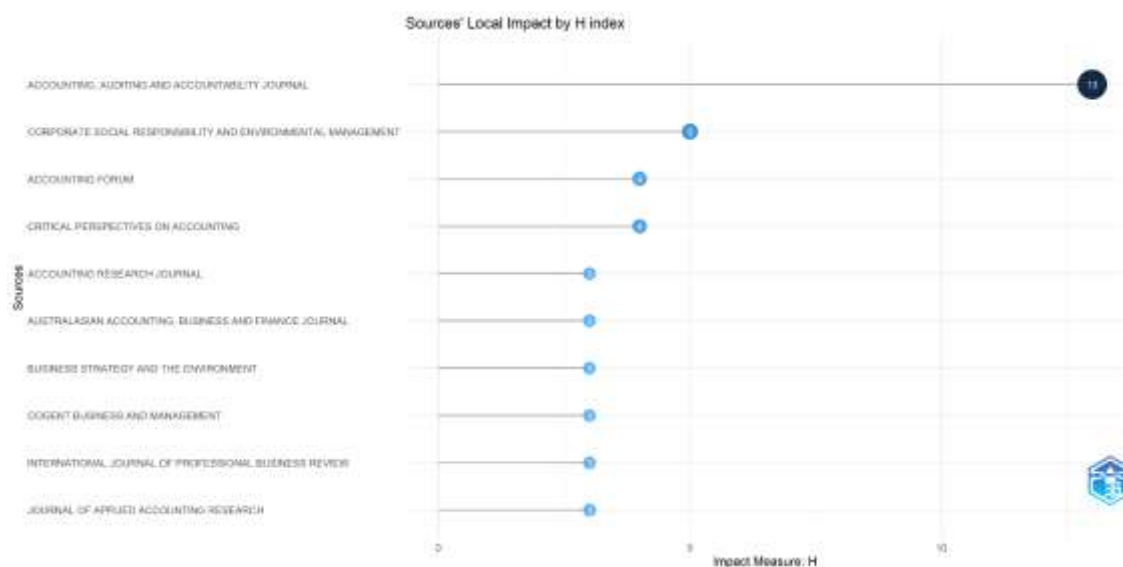
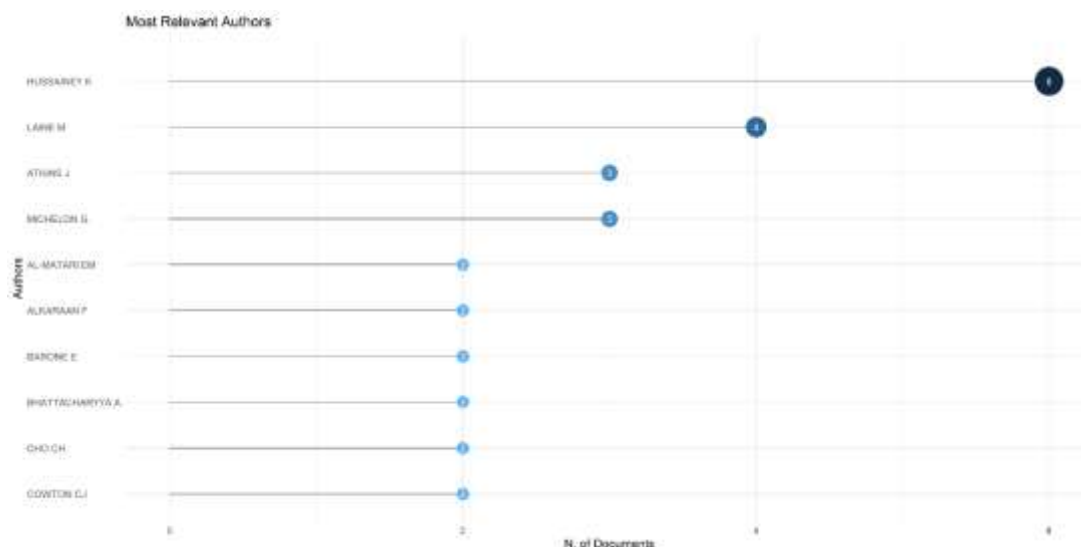


Figure 4 shows that “Most relevant authors” refers to authors who have made the most significant contributions to a particular field or topic. Bibliometric analysis is a statistical

method used to identify the most cited papers in a field and the authors who published them. The following are ten of the most relevant authors who have published publications regarding social accounting reporting disclosures. Khaled Hussainey is the most efficient author with the highest number of publications in this field, having six articles. This is followed by Matias Laine, who is the second most effective author regarding this publication with four articles. Meanwhile, several authors such as Atkins J and Michelin G are the 3rd ranked authors regarding the publication of 3 articles on this topic.

**Figure 4. Most relevant authors**



Author Local Impact by H Index is a variant of the H index that distributes the citations each publication receives among its authors. This can help to identify the most influential authors in a particular source and to evaluate the impact of their research results particularly regarding social accounting reporting disclosures. The following are ten author impacts based on the H Index. Based on Figure 5, it can be concluded that Khaled Hussainey is the most impactful writer with an H-Index score of 5. Then several impactful writers are Atkins J, Laine M, and Michelin G with an H-Index score of 3.

**Figure 5. Authors' Local Impact by H Index**

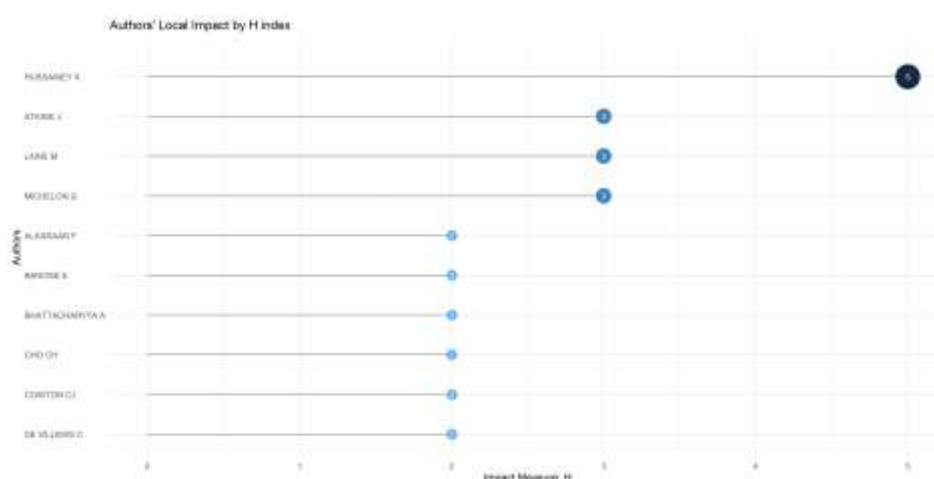
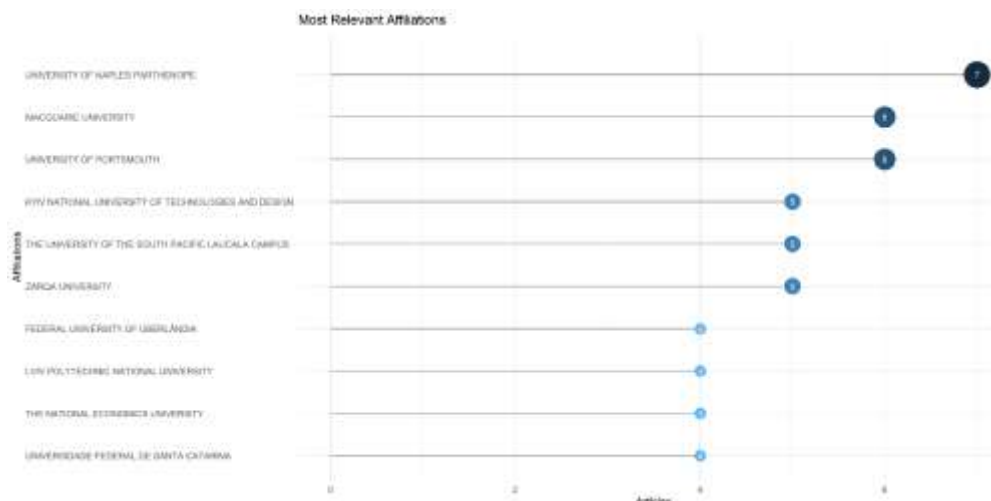


Figure 6 shows the most relevant authors' affiliation with universities. The most relevant affiliation refers to the institution or organization that is the main affiliation of the author of a publication, especially regarding social accounting reporting disclosures. This information is



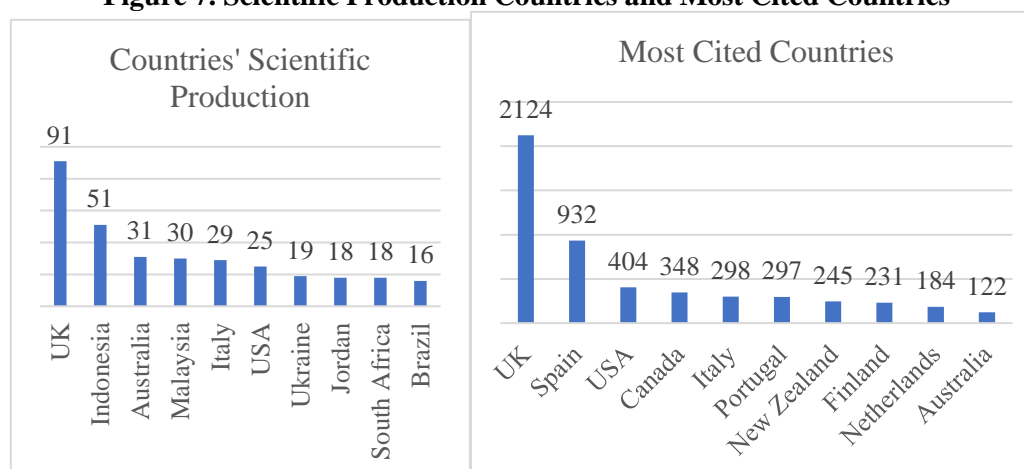
important in analyzing research trends and collaboration between institutions. Based on this, it explains that the University of Naples Parthenope is in the top position with a score of 7; it can be seen that the university began in 2013 to develop a new set of study curricula and department-based research organizations and is committed to pursuing social, cultural fields and economic development (University of Naples Parthenope, n.d.). Then followed by Macquarie University and the University of Portsmouth have the same score of 6.

**Figure 6. Most Relevant Affiliations**



Based on figure 7 shows “Countries of Scientific Production” and “Most Cited Countries” refer to countries that produce the most scientific publications and receive the most citations, respectively. Therefore, these results are important in analyzing research trends and collaboration between countries. The following are the ten countries with the most scientific production and the countries that are most cited, especially regarding the disclosure of social accounting reporting. The UK is the country with the first-highest number of productions at 91 articles, followed by Indonesia with the second-highest number of publications at 51 articles. Then Australia and Malaysia became the countries with the highest number of publications, ranking third and fourth, respectively, with 31 and 30 articles published. Meanwhile, based on the country most cited regarding the publication of social accounting reporting disclosures, namely the UK, with 2124 citations. Next is Spain, with the number of citations the second highest was 932 citations. Then the third place with the most citations is the United States, with 404 citations.

**Figure 7. Scientific Production Countries and Most Cited Countries**



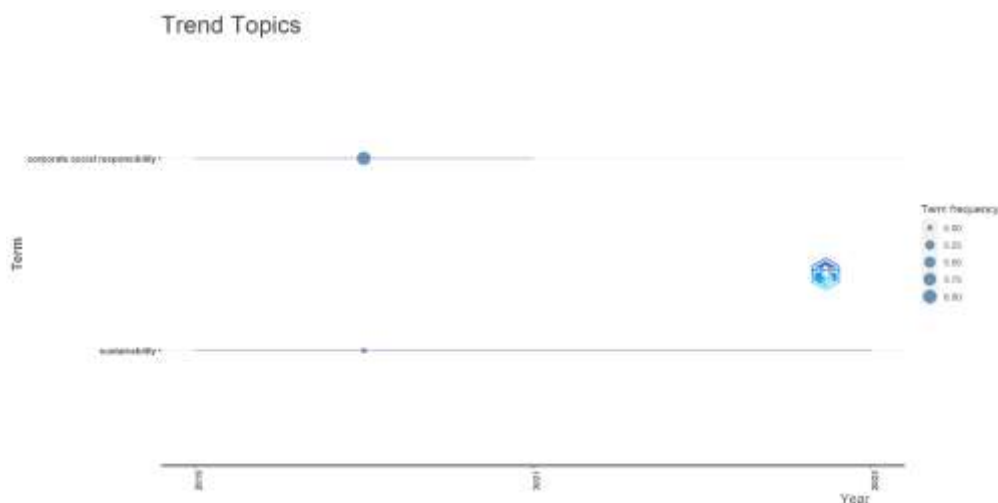


### Figure 8. WordCloud



85

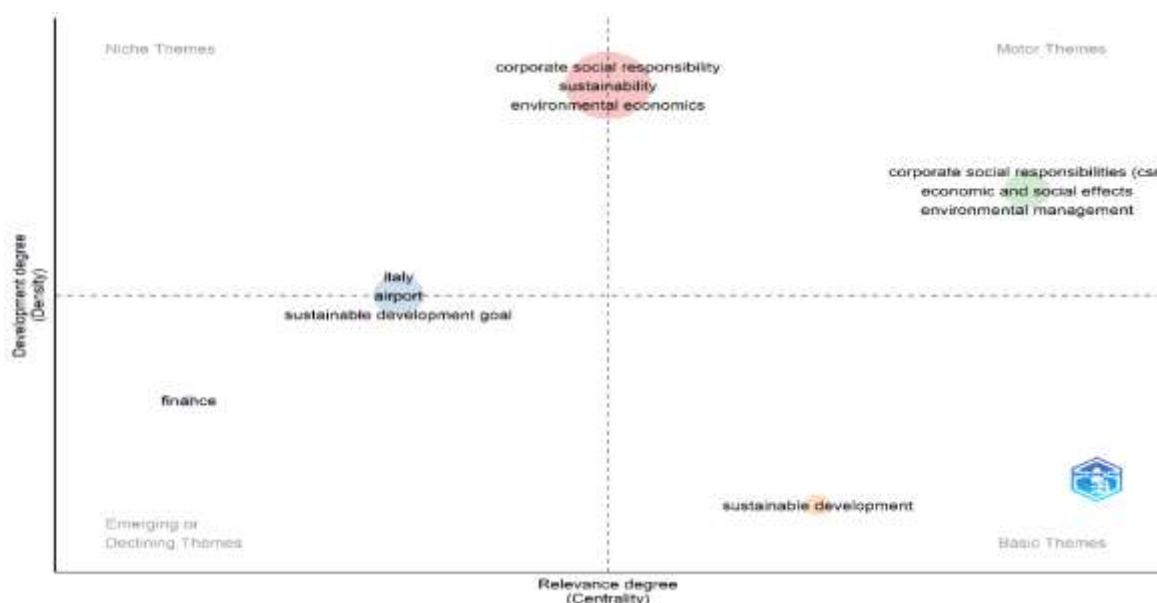
**Figure 9. Trend Topics**



### Potential Future Research Topics

Quadrants in theme map analysis consist of 4, namely niche themes, motor themes, declining or emerging themes, and basic themes. Khare & Jain (2022) state that niche themes are themes that are widely researched or are developing, usually the focus of extensive research, but have a low level of relevance to a particular topic. In contrast, motor themes indicate themes that are developing, have significant growth and have a high level of relevance. Highly researched themes play an important role in developing a topic while declining or emerging themes have a limited amount of research. Basic themes involve topics that are relevant but under-researched, indicating opportunities for further research in the future. These basic themes reflect central subjects that still need to be explored in greater depth. Figure 10 explains the current research theme map on the topic of disclosure of social accounting reporting; suggestions for future research can be seen in the basic themes. The research themes suggested by the author are sustainable development.

**Figure 10. Thematic Map**



## CONCLUSIONS, SUGGESTIONS, AND LIMITATIONS

This study analyzed 188 indexed articles from Scopus related to the research theme of social accounting disclosure. Accounting, Auditing, and Accountability Journal and International Journal of Professional Business Review are effective journals based on their citations related to social accounting. Then, the Accounting, Auditing, and Accountability Journal and Corporate Social Responsibility and Environmental Management are the most important academic journals in the domain, based on the highest H-index. Khaled Hussainey and Mathias Laine are the most active authors, and Khaled Hussainey is the most impactful author based on H-Index. The University of Naples Parthenope, Macquarie University, and the University of Portsmouth are the three most relevant affiliations for publications in this field. The most used keywords were corporate social responsibility, sustainability, and sustainable development. The most productive and cited country was the UK. On thematic maps, the findings indicate social accounting research opportunities related to sustainable development.

Suggestions and limitations that the study only used the Scopus database, considering that there are many other various database platforms for data extraction for future research. The keywords we used in this study were selected based on the definition of social accounting disclosure and related literature, and they can be modified to include more articles and publications related to this field. The bibliometric tools used in this study include some methodological biases, so we should set certain parameters and standards so researchers can use other systematic review techniques in the future. Future researchers can combine bibliometrics with content analysis to get a more comprehensive and detailed picture of research trends. Another area for improvement is that this study only includes articles published in academic and international journals and does not include other types of documents such as book chapters, proceedings, and others.

## REFERENCES

- Al-Hawatmah, Z., & Shaban, O. S. (2018). Social accounting & social responsibility reporting in the Jordanian industrial companies listed in amman stock exchange market. *Ekonomski Pregled*, 69(4), 459 – 471. <https://doi.org/10.32910/ep.69.4.6>
- Aria, M., & Cuccurullo, C. (2017). Bibliometrix: An R-tool for comprehensive science mapping analysis. *Journal of Informetrics*, 11(4).
- Cho, C. H., Michelon, G., Patten, D. M., & Roberts, R. W. (2015). CSR disclosure: The more things change...? *Accounting, Auditing and Accountability Journal*, 28(1), 14–35. <https://doi.org/10.1108/AAAJ-12-2013-1549>
- Deegan, C. (2017). Twenty five years of social and environmental accounting research within Critical Perspectives of Accounting: Hits, misses and ways forward. *Critical Perspectives on Accounting*, 43, 65–87.
- Fifka, M. (2012). The development and state of research on social and environmental reporting in global comparison. *Journal Betriebswirtschaft*, 62(1), 45–84.
- Gibbon, J., & Dey, C. (2011). Developments in social impact measurement in the third sector: Scaling up or dumbing down? *Social and Environmental Accountability Journal*, 31(1), 63 – 72. <https://doi.org/10.1080/0969160X.2011.556399>
- Jizi, M., Nehme, R., & Salama, A. (2016). Do social responsibility disclosures show improvements on stock price? *The Journal of Developing Areas*, 50(2), 77–95. <https://doi.org/10.1353/jda.2016.0075>

- Khare, A., & Jain, R. (2022). Mapping the conceptual and intellectual structure of the consumer vulnerability field: A bibliometric analysis. *Journal of Business Research*, 150, 567–584. <https://doi.org/10.1016/j.jbusres.2022.06.039>
- Larrinaga-Gonza Ález, C., Carrasco-Fenech, F., Javier Caro-Gonza Ález, F., Pablo de Olavide de Sevilla, U., & Marõ Áa Pa Áez-Sandubete, J. (2001). Environmental accounting in Spain The role of environmental accounting in organizational change An exploration of Spanish companies Carmen Correa-Ruõ Áz. In *Auditing & Accountability Journal* (Vol. 14, Issue 2). # MCB University Press. <http://www.emerald-library.com/ft>
- Ochoa, G. V., Alvarez, J. N., & Acevedo, C. (2019). Research evolution on renewable energies resources from 2007 to 2017: A comparative study on solar, geothermal, wind and biomass energy. *International Journal of Energy Economics and Policy*, 9(6), 242–253. <https://doi.org/10.32479/ijeep.8051>
- Rodrigues, M., Alves, M. D. C., Oliveira, C., Vale, V., Vale, J., & Silva, R. (2021). Dissemination of social accounting information: A bibliometric review. *Economies*, 9(1). <https://doi.org/10.3390/economies9010041>
- Rodrigues, M., & Mendes, L. (2018). Mapping of the literature on social responsibility in the mining industry: A systematic literature review. *Journal of Cleaner Production*, 181, 88–101. <https://doi.org/https://doi.org/10.1016/j.jclepro.2018.01.163>
- Thomson, I., & Bebbington, J. (2005). Social and environmental reporting in the UK: a pedagogic evaluation. *Critical Perspectives on Accounting*, 16(5), 507–533. <https://doi.org/https://doi.org/10.1016/j.cpa.2003.06.003>
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review. *British Journal of Management*, 14(3), 207–222.
- UN. (2016). *The Sustainable Development Goals Report 2019*. <https://Unstats.Un.Org/Sdgs/Report/2019/The-Sustainable-Development-Goals-Report-2019.Pdf>
- University of Naples Parthenope. (n.d.). *PARTHENOPE UNIVERSITY INTERNATIONAL*. Retrieved February 4, 2024, from <https://international.uniparthenope.it/>
- Wiguna, M., Indarti, S., Thamrin, & Andreas. (2023). Determinants of sustainable development: The role of CSR disclosure. *Problems and Perspectives in Management*, 21(2), 210 – 220. [https://doi.org/10.21511/ppm.21\(2\).2023.23](https://doi.org/10.21511/ppm.21(2).2023.23)