



Fourteen Years of Sustainability Reporting Research in Accounting: Bibliographic Studies

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ABSTRACT: Some companies that still apply the single-profit paradigm cause environmental damage, so there is a need for accountability to stakeholder through media sustainability reports. This study aimed to provide an overview of the development of sustainability reporting research for 14 years in Indonesia. Charting the field and analyzing community approach were used in this research. A research sample consisting of 50 articles obtained from 21 journals accredited Sinta 2 from 2009 to January 2022. The results indicated that the most widely used research method is the analytical method and the articles that received the most citations were published in 2015. In addition, this study also found that there are still research variables that are inconsistent with sustainability reporting, namely antecedent variables in the form of audit committees and consequence variables in the form of financial performance. Therefore, it is necessary to conduct an in-depth study to determine the cause of the inconsistency of these variables.

Keywords: Literature Review, Sustainability Reporting,
Analytical Method



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INTRODUCTION

Intense competition leads to competition in various sectors of the company, hence companies must be able to have good performance in order to survive and generate large profits. To earn a profit, the company carries out high natural exploration in the production process without considering the sustainability of the nature and community environment being explored. This is proven by some cases of environmental pollution such as the case of PT Karya Cipa Nusantara KCN) which polluted the air in the form of flying ash bottom ash ([Pencemaran Abu Batu Bara Yang Buat Warga Marunda Jakut Menderita, 2022](#))([Janji PT KCN Jalankan Sanksi Atas Pencemaran Akibat Abu Batu Bara Di Marunda Halaman All - Kompas.Com, 2022](#)) and pipe leak by PT Lapindo Brantas which causing contamination of resident's water ([15 Tabun Lumpur Lapindo: Darat, Air Dan Udara Sekitar Tercemar - Mongabay.Co.Id: Mongabay.Co.Id, 2022](#)). The company's environmental pollution becomes the reason for the conflict of interest between the company

and its stakeholders. A conflict of interest occurs when a company has different interests from its stakeholders. The company has an interest in maximizing profit but ignores the social and environmental aspects. This is different from the interests of stakeholders who continue to prioritize environmental and social aspects according to the Triple Bottom Line concept ([Aksan & Gantjowati, 2020](#)). The Triple Bottom Line concept introduced by ([Elkington, 1998](#)) urges companies to pay more attention to the balance of environmental, economic and social aspects with the result that companies can sustain and compete with other companies competitively. Companies that have implemented the Triple Bottom Line concept can account for their activities to stakeholders through sustainability reporting. The stakeholders can encourage companies to make quality sustainability reports. When the pressure is inside companies regarding high quality report, companies will produce high quality reports ([Rudyanto & Siregar, 2018](#)). Sustainability reporting is used by stakeholders to evaluate all forms of corporate responsibility activities to the society as well as presented separately from the annual report ([Juwita & Honggowati, 2021](#)).

The practice of sustainability reporting in Indonesia has been started since the Government passed Law No. 40 of 2007 concerning Limited Liability Companies and Government Regulation No. 47 of 2012. The implementation of Laws and Government Regulations is an obligation for Indonesian or foreign companies operating in Indonesia to carry out social and environmental responsibility activities. If the Corporation breaks the laws and government regulations, it will be subject to sanctions following the applicable laws and regulations. In 2017, the Financial Services Authority (OJK) also issued OJK Regulation No. 51/POJK.03/2017. The regulation requires Financial Services Institutions, Issuers and Public Companies to submit the sustainability report separately from the annual report. The issuance of laws and government regulations in Indonesia is quite effective in urging companies to present sustainability reports consequently the trend of sustainability reporting increased from 2006 to 2019 ([Gunawan et al., 2022](#)).

The increasing trend of sustainability reporting has become an attraction for researchers to conduct research on this topic both in Indonesia and abroad. Some research in Indonesia conducted by ([Ardiana, 2022](#)), ([Juwita & Honggowati, 2021](#)), ([Masum et al., 2020](#)), ([Khafid & Mulyaningsih, 2017](#)) while abroad, such as ([Önder & Baimurzin, 2020](#)), ([Onyali & Okafor, 2019](#)), ([Khan et al., 2021](#)), ([Rahman et al., 2020](#)). The variety of research results shows the uniqueness in terms of antecedent factors and consequence factors. The number of accounting and financial journals that evaluate and document various research results has attracted researchers to carry out further research related to the development of sustainability reporting practices in Indonesia in the form of a bibliography.

This study examines fifty articles on sustainability reporting published by accredited journals of the Ministry of Education, Culture, Research and Technology in the classification of Sinta 2. The journal selection in the category of Sinta 2 was based on two things, namely, first, the article has been carefully selected in consequence they have good quality and is free from plagiarism. Second, based on the Regulation of the Ministry of Research and Technology of the Republic of Indonesia Number 9 of 2018 concerning Accreditation of Scientific Journals, the category of

Sinta 2 has an accreditation rating with a value of (n), $70 < n < 85$. This rating indicates that the journal with the category of Sinta 2 has a higher score compared to Sinta 3 with a value of $60 < n < 70$, Sinta 4 with a value of $50 < n < 60$ and Sinta 5 with a value of $30 < n < 40$. The researcher did not include articles from journals in the Sinta 1 category because of the limited sustainability reporting research articles published by journals with the category of Sinta 1. This study adopted the method of charting the field and analyzing the community created by (Hesford et al., 2006) to map and analyze the results of research on sustainability reporting in Indonesia.

The contribution of this study consists of three items, namely, first, classifying articles based on research topics, research methods, and discussing the comparison of articles in terms of topics and research methods. Second, this article provides information related to citation analysis and centrality networks in sustainability reporting research in Indonesia. Third, this article provides information to future researchers that there are interesting variables and research methods for further investigation in the form of empirical research.

METHOD

Bibliographic research is the research developed by (Hesford et al., 2006) in the field of management accounting by analyzing 916 articles using two approaches consists of charting the field and analyzing community. Bibliographic research has also been applied in Indonesia, for example on the topic of disclosure development, IFRS implementation and financial distress (Aksan & Gantjowati, 2020; Amri & Aryani, 2021; A. C. Dewi et al., 2018). The approach taken by Hesford et al (2006) was used in this study, namely charting the field and analyzing community. The charting the field approach is carried out by selecting articles and classifying articles based on research topics and methods. Analyzing community approach is done by citation analysis and centrality network. Citation analysis is carried out by analyzing citations taken from Google Scholar while the centrality network is carried out by analyzing the relationship between individual influences in several studies. Google Scholar was chosen because it provides information about the number of citations in published articles (Herawati & Bandi, 2017) .

This study uses fifty articles on sustainability reporting obtained from accredited journals in the Sinta 2 category. The criteria used in selecting journals are:

1. Journals that have been accredited by the Ministry of Education, Culture, Research and Technology in the Sinta 2 category using the keyword "*akuntansi*" or "accounting" or "*keuangan*" in 2022,
2. Journals can be accessed online,
3. The journal publishes articles related to sustainability reporting in Indonesia.

After going through the journal selection process, researchers find journals which match the criteria that have been set. The journals that published the most articles on sustainability reporting are the Indonesian Journal of Sustainability Management and Accounting (IJSMA) and the Accounting Analysis Journal (AAJ). The focus of the IJSMA journal specifically covers the environment and sustainability, while the focus of AAJ covers research that discusses the

relationship between sustainability reporting and financial aspects such as leverage, liquidity and profitability. We can see the list of selected journals in Table 1.

Tabel 1. List of Journals

Journals	Journals Nickname	The Number of Articles
Indonesian Journal of Sustainability Management and Accounting	IJSMA	10
<i>Jurnal Dinamika Akuntansi</i>	JDA	3
<i>Jurnal Keuangan dan Perbankan</i>	JKP	3
Indonesian Journal of Accounting Research	IJAR	3
<i>Jurnal Akuntansi Paradigma</i>	JAP	2
<i>Jurnal Dinamika Akuntansi Bisnis</i>	JDAB	2
<i>Jurnal Ilmiah Akuntansi Bisnis</i>	JIAB	2
<i>Riset Akuntansi dan Keuangan</i>	RAK	2
Indonesian Accounting Review	IAR	2
EKUITAS <i>Jurnal Ekonomi dan Keuangan</i>	EKUITAS	1
International Business and Accounting Research Journal	IBARJ	1
Journal of Accounting & Investment	JAI	1
Journal of Islamic Economics & Banking	JIEB	1
Journal Akuntansi	JA	1
<i>Jurnal Akuntansi Akrual</i>	JAA	1
<i>Jurnal Akuntansi & Bisnis</i>	JAB	1
<i>Jurnal Akuntansi & Keuangan</i>	JAK	1
Journal of Accounting & Strategic Finance	JASF	1
<i>Jurnal Riset Akuntansi Kontemporer</i>	JRAK	1
<i>Kajian Ekonomi dan Keuangan</i>	KEK	1
Accounting Analysis Journal	AAJ	10

This study uses a research period that has lasted for fourteen years, namely from 2009 to January 2022 as shown in Figure 1. The selection of 2009 as the initial observation was due to research articles on sustainability reporting in Indonesia published by journals with the keyword "akuntansi" or "accounting" or "keuangan". The journal that published articles in 2009 is the Journal of Financial Economics which is managed by the Fiscal Policy Agency of the Ministry of Finance. As for the end of the observation, 2022 was chosen because the latest article on sustainability reporting published by the Journal with the keywords "akuntansi" "accounting" or "keuangan" was published in January 2022. The journal that published articles in January 2022 is Scientific Journal Accounting and Business.

Based on Figure 1, the development trend of sustainability reporting research shows fluctuations every year. Figure 1 shows a significant increase in sustainability reporting research from 2018 to 2020. This is in accordance with the issuance from OJK Regulation No. 51/POJK.03/2017. The rules of the regulation demand companies in Indonesia to publish sustainability reporting hence more complete sustainability reporting data is available, especially disclosure of the economic,

social and financial aspects of companies within a period of one year after the issuance of the regulation. The existence of complete data related to sustainability reporting affects the interest of researchers in Indonesia which is increasing the interest to conduct research on the topic of sustainability reporting. However, on the other hand, there is a decrease in the graph in 2022 in Figure 1 due to articles on sustainability reporting published in 2022 which are included in the new research sample until January. Therefore, articles on sustainability reporting published from February to December are likely to increase the trend of sustainability reporting research during 2022.

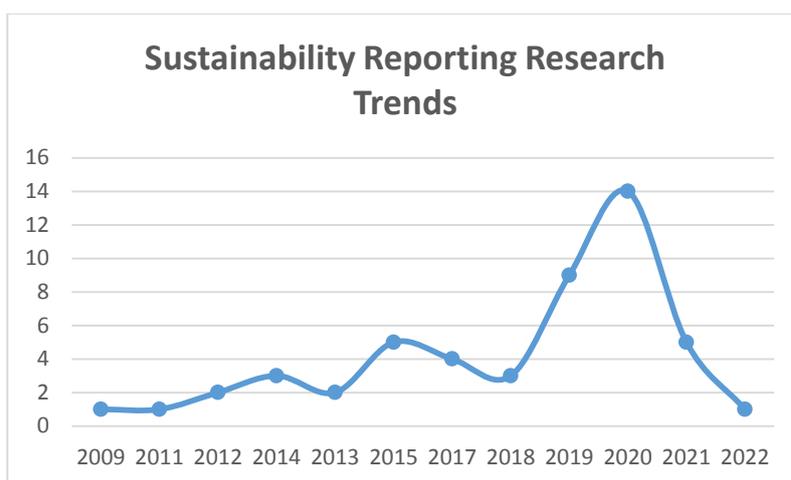


Figure 1. Sustainability Reporting Research Trends

Furthermore, the classification of the research period was adopted from (A. C. Dewi et al., 2018). To classify the data, the research period is split into two periods to determine whether there has been an increase or reduction in the number of articles on sustainability reporting over time. The first period is the period between 2009 and 2015 and the second period is the period between 2016 and 2022 in January. Based on this classification, we are aware of a rise in the quantity articles, which initially only published 14 articles (period 1), increasing to 36 articles (period 2). We can see the division of the research period on sustainability reporting in Table 2.

Table 2. The division of The Research Period on Sustainability Reporting

Name of Journals	2009-2022		2009-2015		2016-2022	
	Sum	%	Sum	%	Sum	%
EKUITAS	1	2%	1	7%		0%
JAB	1	2%		0%	1	3%
JAK	1	2%	1	7%		0%
JAI	1	2%		0%	1	3%
JIEB	1	2%		0%	1	3%
JA	1	2%		0%	1	3%
JDAB	2	4%		0%	2	6%
JAA	1	2%		0%	1	3%
JASF	1	2%		0%	1	3%
JRAK	1	2%		0%	1	3%

RAK	2	4%		0%	2	6%
IJSMA	10	20%		0%	10	28%
IBAJR	1	2%		0%	1	3%
JAP	2	4%	1	7%	1	3%
JDA	3	6%	2	14%	1	3%
JLAB	2	4%	1	7%	1	3%
JKP	3	6%	1	7%	2	6%
KEK	1	2%	1	7%		0%
IAR	2	4%	1	7%	1	3%
IJAR	3	6%		0%	3	8%
AAJ	10	20%	5	36%	5	14%
Total	50		14		36	

RESULTS AND DISCUSSION

1. Classification of Article

a. Classification of Articles Based on Research Topics

We discuss the classification of articles by research topics in this part. The research topics are divided into four, namely antecedents, consequences, combinations of antecedents with consequences and the last other topics. An antecedent topic is a topic that discusses the factors that motivate companies to disclose sustainability reporting. The topic of consequences is a topic that discusses the influence of sustainability reporting on other research variables. The combination of antecedents and consequences is a topic that discusses antecedents and consequences in the same article. Another topic is a topic that discusses the criteria for variables that are not included in the antecedent group and consequences, such as the topic of comparison between voluntary reporting and sustainability reporting. To be able to see more the research topic, we can see in Table 3 as follows :

Table 3. Classification of Articles Based on Research Topic

Topics	2009 - 2022		2009 - 2015		2016 - 2022	
	Sum	%	Sum	%	Sum	%
Antecedents	16	32%	4	29%	12	33%
Consequences	10	20%	5	36%	5	14%
Antecedents and consequences	1	2%		0%	1	3%
Others	23	46%	5	36%	18	50%

In Table 3, it can be seen that there are 16 articles discussing the topic of antecedents from 2009 to 2022 in January, after that there are 10 articles discussing the topic of consequences from 2009 to 2022 in January, the next article discussing the combination of antecedents and consequences only amount to 1 article and the last there are 23 articles that discuss other topics from 2009 to 2022. Therefore, it is proven that articles which examine other topics, such as moderation, comparison, testing and implementation of sustainability reporting are the most researched topics from 2009 to

2022 in January. Furthermore, based on antecedent research topics, we can see the classification of variables more detail in Table 4.

Table 4. The Classification of Antecedent Variables

Antecedent Variables	Sum	%	Effects		
			+	-	No Effect
Board member nationality	1	1%			1
Multiple director	5	7%	3		2
Foreign director	1	1%	1		
Independent manager	1	1%		1	
Social responsibility manager	4	6%	1	1	2
The community influential member	1	1%	1		
Board size	7	10%	2	2	3
Board of independence	5	7%	1		4
Role duality	1	1%			1
Publishing sustainability report	1	1%			1
Gender	4	6%	3		1
Education	2	3%	1	1	
Board of directors meeting	3	4%			3
Audit committee	10	14%	5		5
Slack resources	1	1%	1		
Profitability	7	10%	2	1	4
Leverage	6	8%	1	4	1
Liquidity	5	7%	1	2	2
Capability dimension	1	1%	1		
Company size	5	7%	2	2	1

Based on Table 4, the most dominant factor influencing sustainability reporting is the auditee committee factor which gets 14%. The establishment of an audit committee serves to help management publish sustainability reports requested by stakeholders and the public (Wulandari et al., 2021). Through strict supervision from the audit committee, the company is getting better able to obey with the principles of good corporate governance (GCG) such as the transparency principle. The transparency principle explains that companies must be open in providing information on their company's activities so that supervision can run well. In Table 5, the researcher discusses the classification of variables based on the topic of consequence.

Table 5. The Classification of Consequence Variables

Consequence Variables	Sum	%	Effects		
			+	-	No Effect
Financial performance	9	56%	4	2	3
Company risk	1	7%			1
Tax aggressiveness	1	7%		1	

Market performance	1	7%		1
Investment decisions	1	7%	1	
Company performance	3	20%	1	2

In Table 5, we can see that sustainability report still has a positive, negative, and no effect on financial performance by 56%. The positive effect on financial performance occurs because if the company can disclose sustainability reporting then stakeholder confidence will increase and the financial performance, especially profitability and company value will advance too. The support from stakeholders will increase the company's working capital hence, it can facilitate the company's operations.

Mapping Cause and Effect Relationship

We present a causal relationship chart based on the factors that affect sustainability reporting in Indonesia, based on 50 articles. (Luft & Shields, 2006) classify causal relationships into six models that apply an additive model consisting of additive, intervention, independent variable interaction, cyclical recursive, moderator variable interaction, and nonrecursive reciprocal. Based on the grouping using the research model from (Luft & Shields, 2006), the researchers found 26 articles that used the additive model. Next, we created a mapping of sustainability reporting research which can be seen in Figure 2.

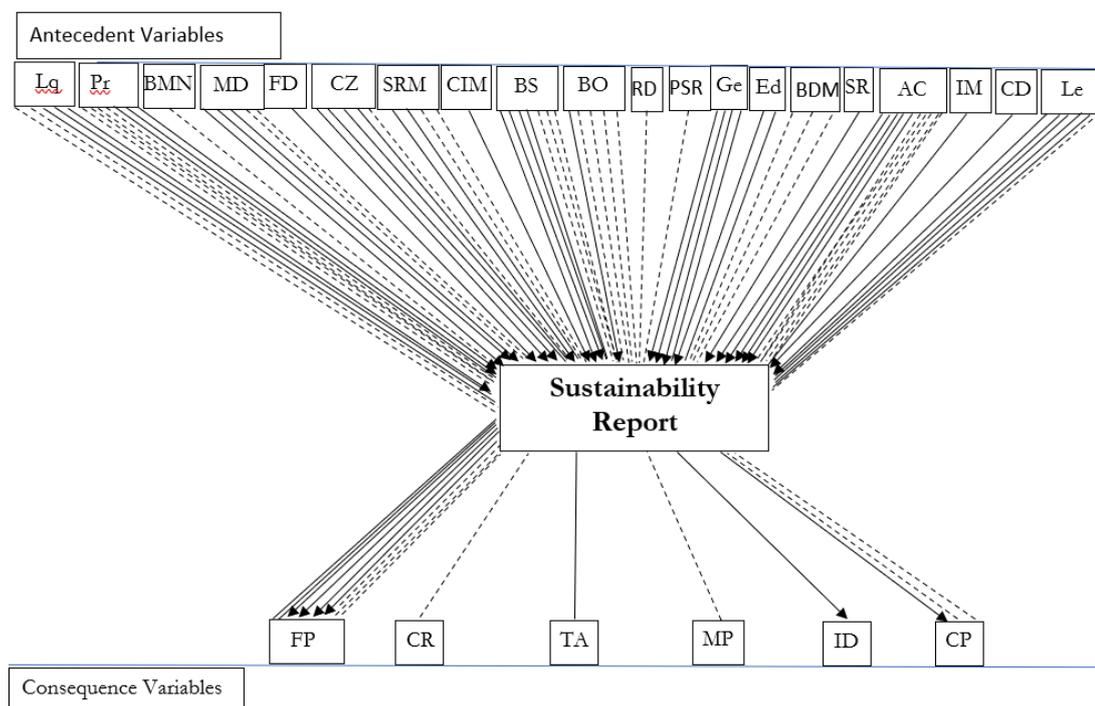


Figure 2. Mapping Cause and Effect Relationship

Description			
BMN	: Board Member Nationality	Ed	: Education
MD	: Multiple Director	BDM	: Board of Directors Meeting
FD	: Foreign Director	AC	: Audit Committee
CZ	: Company Size	SR	: Slack Resources
IM	: Independent Manager	Pr	: Profitability
SRM	: Sosial Responsibility Manager	Le	: Leverage
CIM	: The Community Influential Member	Lq	: Liquidity
BS	: Board Size	CD	: Capability Dimension
BOI	: Board of Independence	FP	: Financial Performance
RD	: Role Duality	CR	: Company Risk
PSR	: Publishing Sustainability Report	TA	: Tax Aggressiveness
Ge	: Gender	MP	: Market Performance
ID	: Investment Decision	CP	: Company Performance

Classification of Articles Based on Research Methods

This section discusses the classification of articles on sustainability reporting by research methods. The research methods commonly used are analytical, literature reviews and surveys. The analytical method is the method used by researchers in Indonesia by applying various data analysis techniques in the form of simple regression, multiple regression, panel data regression and content analysis with the help of tools such as SPSS Version 13, SPSS Version 23, Stata 16.0 and Eviews version 10. The literature review method is the method used by researchers to conduct a systematic literature review that leads to the conceptualization of sustainability reporting. The survey method is a method used by distributing questionnaires to foreign students who take Environmental and Social Accounting courses to determine the extent of student's knowledge of the implementation of sustainability reporting.

Based on Table 6, the most dominant research method is the analytical method by 92% or 46 articles, followed by the literature review method 4% or 2 articles and the remaining survey methods around 4% or 2 articles. When viewed in period 1 (2009 to 2015), it still dominated by analytical methods by around 86% (12 articles) and the remaining survey methods by around 14% (2 articles). Meanwhile, in period 2 (2016 to 2022), the analytical method was still dominated by 94% (34 articles), and the remaining literature review method was around 6% (2 articles). Therefore, it proves that the analytical method is the

most dominant method used from 2009 to 2022 because it can test more accurate and objective data than other research methods.

Table 6. Articles Classification based on Research Methods

Research Methods	2009 - 2022		2009 - 2015		2016 - 2022	
	Sum	%	Sum	%	Sum	%
<i>Analytical</i>	46	92%	12	86%	34	94%
<i>Review</i>	2	4%		0%	2	6%
<i>Survey</i>	2	4%	2	14%		0%
Total	50	100%	14	100%	36	100%

Comparison of Research Articles Based on Research Topics and Methods

Table 7 shows the characteristics of articles based on cross-tabulations between topics and research methods as follows.

Table 7. Classification of Articles Based on Comparison of Topics and Research Methods

Research Methods	Topik Penelitian			
	Antecedent	Consequence	Antecedents and consequences	Others
<i>Analytical</i>	16	10	1	19
<i>Review</i>				2
<i>Survey</i>				2

Based on Table 7, we can see that the analytical research method is used widely to examine four research topics. First, the topic of antecedent research, which discuss the factors that motivate the publication of sustainability reporting as many as 16 articles. Second, the topic of consequential research that discusses the effect of sustainability reporting on other variables gets 10 articles. Third, the topic about the combination of antecedents and consequences gets 1 article. Fourth, other topics that discuss matters other than antecedents and consequence as many as 19 articles.

Table 7 also reveals that the review research method is used only to examine other research topics like a comparison topics which get two articles. One example of a comparative topic is a research topic that compare voluntary reporting with sustainability reporting. Furthermore, the survey research method is used only to examine other research topics as many as two articles such as the topic of application. The application topic means a topic that discusses how to implement sustainability reporting at PT Pembangkit Jawa Bali. Therefore, the characteristics of cross-tabulation indicate there are no studies use literature review and survey methods to examine the antecedent topics and consequences related to sustainability reporting.

2. COMMUNITY ANALYSIS

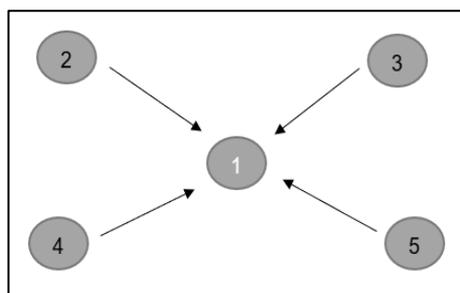
a. Citation Analysis

Citation analysis used to determine the frequency of articles cited by other studies. The higher the frequency of the cited article, the greater the benefits of the article because it used to enrich other research reference sources ([Herawati & Bandi, 2017](#)). The article by ([Tarigan & Samuel, 2015](#)) has the most citations which have been cited by 149 other articles. The factors that influence the citations number in the article include a long publishing period and the use of an interesting variable to study, namely the financial performance variable. On the other hand, there are still articles that do not have citations, such as by ([Ardiana, 2022](#); [Breliastiti, 2020](#); [Elafify, 2021](#); [Juwita & Honggowati, 2021](#); [Nilasakti & Falikhatun, 2020](#); [Supriyati & Anggraini, 2021](#)).

. Articles that do not have citations caused by several factors. For such, the average period of publishing the article is not long enough, variable that are rarely studied such as environmental performance and the entities studied are also non-public such as Islamic Banks.

b. Centrality Network

Centrality can be defined as how much an individual has a dominant influence in a particular network. Centrality can be measured by using the number of direct links a researcher has with other researchers in the network. In this study, the article that has the most citations has the greatest influence among the others. As shown in Figure 3, the article that has the most citations is the sustainability reporting article studied by ([Tarigan & Samuel, 2015](#)). The article has been cited by 4 recent articles researched by ([Ariantika & Geraldina, 2019](#); [K. E. C. Dewi & Sudana, 2015](#); [Ihsani et al., 2021](#); [Marwa et al., 2017](#)).



Information :

1. ([Tarigan & Samuel, 2015](#))
2. ([Ihsani et al., 2021](#))
3. ([Ariantika & Geraldina, 2019](#))
4. ([Marwa et al., 2017](#))
5. ([K. E. C. Dewi & Sudana, 2015](#))

CONCLUSION

This study analyzes 50 articles from the journal of the Ministry of Education, Culture, Research and Technology in the classification of Sinta 2. The journals that publish the most articles about sustainability reporting are the Indonesian Journal of Sustainability Management and Accounting (IJSMA) and the Accounting Analysis Journal (AAJ). This research method uses charting the field approach and analyzing community. Based on the charting the field approach, this study finds that there are still antecedent variables that are inconsistent with sustainability reporting, namely the audit committee variable and the consequence variable that shows inconsistency, specifically financial performance. Consequently, it needs to be studied further. Furthermore, based on analyzing the community, the researcher found that the article by (Tarigan & Samuel, 2015) is the most cited article and had been cited by four other articles on the topic of sustainability reporting.

This research has several implications. First, it provides an overview of fourteen years of sustainability reporting research. Second, it shows the possibility of increasing sustainability reporting research from February to December 2022. Third, it shows that review and survey research methods are research methods that are still rarely applied by sustainability reporting research in Indonesia. On the other line, this study has several limitations. First, It does not fully describe the 2022 research because the data available in the 2022 research period only lasts until January. Second, this study only analyzes articles based on the article classification and citation analysis. Third, this study only examines the articles from accredited journals of the Ministry of Education, Culture, Research and Technology in the Sinta 2 classification. In addition, this study has several suggestions for further research. First, for future research, it is expected to use research data for the whole period of one year so as not to show a graph decline. Second, future research can analyze sustainability reporting research based on the theory that underlies sustainability reporting. It is because the theory used can causes the inconsistency of the research results that have been researched. Third, future research can explore articles in accredited journals of the Ministry of Education, Culture, Research and Technology in the Sinta 1 or Scopus classification.

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