ACCOUNTING AND SUSTAINABLE DEVELOPMENT GOALS: DISCOVERING FUTURE RESEARCH TRENDS THROUGH A SYSTEMATIC LITERATURE REVIEW ANALYSIS

Pina Puntillo *, Carmela Gulluscio **, Stefania Veltri ***

* *Corresponding author,* Department of Business Administration and Law, University of Calabria, Rende, Italy
Contact details: Department of Business Administration and Law, University of Calabria, Building 3C Ponte P. Bucci, 87036 Rende, Cosenza, Italy
** Department of Legal and Economic Sciences, University of Rome Unitelma Sapienza, Rome, Italy
*** Department of Business Administration and Law, University of Calabria, Rende, Italy

Abstract

The purpose of this study is to systematically reconstruct and analyze the current state of the academic literature addressing the intersection of accounting and the Sustainable Development Goals (SDGs). While global initiatives like the SDGs have spurred research across various disciplines, the specific focus on their linkage with accounting remains nascent. We employed a robust systematic literature review analysis (SLRA), which sequentially combined a systematic literature review (SLR) with both bibliometric analysis and content analysis to examine a final sample of 34 theoretical and empirical studies. The main results indicate that research interest primarily surged between 2019 and 2021, though growth has since slowed. The findings also reveal a predominant reliance on qualitative research approaches within this emerging field, with the majority of contributions being literature reviews and normative or policy-oriented works. This paper provides a necessary, comprehensive overview of this novel area, charting the evolution of its themes and identifying critical gaps for future inquiry. The methodological rigor contributes to a solid foundation for further scholarship in accounting and sustainability.

Keywords: Accounting, Sustainable Development Goals, SDGs, Systematic Literature Review Analysis (SLRA), Systematic Literature Review (SLR), Bibliometric Analysis, Content Analysis, Research Clusters, Future Research Trends

Authors' individual contribution: Conceptualization — P.P. and S.V.; Methodology — P.P., C.G., and S.V.; Software — C.G.; Validation — P.P. and C.G.; Formal Analysis — C.G. and S.V.; Investigation — P.P., C.G., and S.V.; Resources — C.G.; Data Curation — P.P.; Writing — Original Draft — P.P., C.G., and S.V.; Writing — Review & Editing — S.V.; Visualization — C.G.; Supervision — P.P.; Project Administration — S.V.; Funding Acquisition — C.G.

Declaration of conflicting interests: The Authors declare that there is no conflict of interest.

1. INTRODUCTION

The United Nations (UN) set up the Sustainable Development Goals (SDGs) under the 2030 Agenda (UN, n.d.). This SDG agenda consists of 17 goals and 169 targets, designed to inspire actions on key areas essential to humanity and our planet, with the ultimate aim to defeat hunger, poverty, and

inequality and to promote health and well-being, clean energy, and quality education (UN, n.d.). Owing to the paramount importance of SDGs, this initiative has attracted significant attention in the policy arena and academic research (Zampone et al., 2024). A variety of conceptual studies have defined the agenda and proposed methods for progressing and accomplishing SDGs, also delineating the role of accounting and finance in this thematic area (Nicolò et al., 2025).

Nevertheless, compared to trends in SDGs-related research in other disciplines, and despite a strong call for accounting researchers to advance the role of academic accounting in the pursuit of the UN SDGs (Bebbington & Unerman, 2018), there is little academic literature that specifically addresses accounting and the SDGs (Bebbington & Unerman, 2020). Accounting scholars have hardly touched upon the important question of the impact their research could have on the environment and society, nevertheless, they are increasingly asked about the social impacts of their academic accounting research (Alawattage et al., 2021). Consistent with Bebbington and Unerman (2020), we believe that this is a major and urgent issue that deserves to be properly investigated. The main aim of our research is thus to systematize the scholars' contributions and the knowledge domain generated by the contemporary research in interdisciplinary accounting and SDGs literature. Addressing a claim of literature (Öztürk et al., 2024; Lim & Kumar, 2024), in our paper, we go beyond a contribution that synthesizes, organizes or maps the field to interpret the results, providing outcomes such as a research agenda for future lines of inquiry (Marzi et al., 2025).

In the article, to carry out the review, we applied the systematic literature review analysis (SLRA), based on the systematic literature review (SLR) principles and bibliometric analysis and content analysis instruments (Nicolò et al., 2024). According to scholars (Afeltra et al., 2023; Afeltra et al., 2024; Pizzi et al., 2020; Pizzi et al., 2021; Turzo et al., 2022; Songini et al., 2023), the combination of SLR and bibliometric analysis is appropriate to provide a comprehensive review of a scientific field and enhance scholars' understanding of the direction in which the scientific debate is going, and to detect possible research gaps. Furthermore, the use of a manual content analysis of the articles included within the sample allows us to complement the use of bibliometric tools, counteracting the limitations deriving from applying these quantitative tools (Latella & Veltri, 2024; Songini et al., 2023). To facilitate the discussion of results and reduce bias, the automatic classification of articles within clusters provided automatically by Bibliometrix was supplemented by a manual content analysis addressed to verify the correct inclusion of the articles within each cluster and to discuss the main insights of the articles, complementing the bibliometric analyses' outcomes using Dumay et al.'s (2015) framework. Then, according to the bibliometric analysis and the content analysis of the articles included in the sample, we outline emerging research directions and potential opportunities for future research for each cluster (Nicolò et al., 2024; Pizzi et al., 2021; Turzo et al., 2022).

This study was designed to provide answers to the following research questions:

RQ1: What is the current state of the art of the accounting and SDGs literature?

RQ2: What are the emerging research themes in the area of accounting and SDGs?

RQ3: What are the future research trends in the area of accounting and SDGs?

The paper's contribution to the existing literature on accounting and SDGs is manifold. First, we have systematically organized the existing research, which, as far as we know, has not been previously done. Secondly, our systematic review and analysis provide a better understanding of the existing research lines in the field. Moreover, the combination of multiple analyses (i.e., the adoption of bibliometric tools integrated by content analysis and systematic review) permits a comprehensive research agenda that invites future contributions.

The remainder of the paper is structured as follows. Section 2 describes the methodology, Section 3 presents the results of the descriptive analysis, performance analysis, manual content analysis, and science mapping analysis. Section 4 provides a discussion of the findings and avenues for future research. Section 5 concludes the paper.

2. STRUCTURED LITERATURE REVIEW ANALYSIS METHODOLOGY

The paper adopts a methodology named SLRA, which combines, in a consequential flow, the technique of the SLR, whose output is the sample to analyze, and the techniques of analysis of the sample, both a quantitative technique (bibliometric analysis) and a qualitative technique (content analysis). This choice was motivated by the aim to contribute to advancing the scientific knowledge of the investigated domain through a more comprehensive review, which combines the perspectives of these methods (Bellucci et al., 2022; Caputo et al., 2018; Pizzi et al., 2021). Figure 1 illustrates the methodology employed in our paper.

Figure 1. The SLRA methodology: Phases and tools
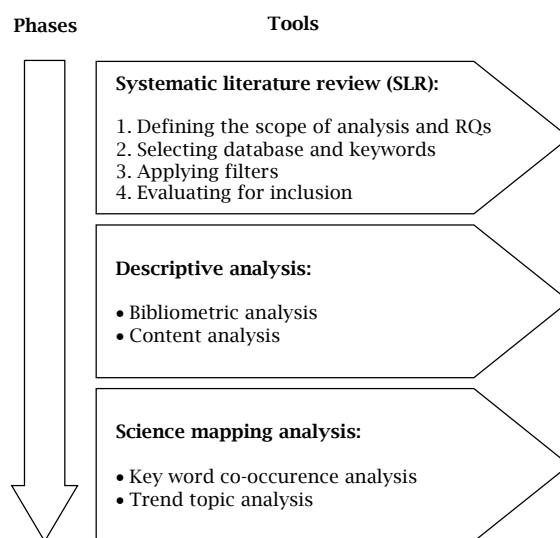
Source: Authors' elaboration.

The main aim of the first phase of the SLRA is to return a final sample to analyze. It has been carried out applying the following rigorous and reproducible research protocol (Pizzi et al., 2020; Tranfield et al., 2003), which involved the following steps (Afeltra et al., 2023; Bellucci et al., 2022; Pizzi et al., 2021):

1) defining the scope of the analysis and research questions;

2) searching for the literature, selecting the research database and keywords to use;

3) applying filters to extract sample papers from the database (subject area, document type, publication stage, source type and language);

4) screening to evaluate papers' inclusion or exclusion from the final sample.

Once the sample was identified, it was analyzed quantitatively and qualitatively, with the aim of describing the published research selected to provide an overview of the investigated field. In a fourth phase, the sampled documents have been quantitatively analyzed to identify research clusters.

The second phase, the descriptive analysis, was performed by carrying out a bibliometric analysis (Donthu et al., 2021) and a manual content analysis (Massaro et al., 2016). The bibliometric analysis is based on performance indicators that allowed us to outline the performance of different research constituents (authors, countries, journals) and to provide an overview of the volume and impact of the research. The content analysis was manually performed with the aim of providing a deep examination of the main insights of the articles included in the SLR, reducing bias and increasing the scientific value of the review outcomes (Songini et al., 2023).

The third phase was performed by carrying out a bibliometric analysis based on science mapping indicators, able to provide visualization of the relationships between research constituents and the identification of current research trends (Lamboglia et al., 2021).

2.1. First phase of SLRA methodology: The systematic literature review

The first step of the SLR involved translating the scope of the analysis into the research questions *RQ1–RQ3* formulated in the previous section.

In the manuscript, we adopt a wider notion of accounting, that is, sustainability accounting, defined as the measurement, management, and communication of organizations' social and environmental impacts (Hsiao et al., 2022).

In the second step, we selected the database and searched for relevant keywords consistent with the scope of the analysis and *RQs*. To select the information sources, we used Web of Science (WoS), a prominent and useful database for accounting disciplines (Harzing & Alakangas, 2016); furthermore, it allowed us to set various criteria useful for circumscribing our analysis. As for the keywords to search (fourth phase), we used truncation characters (*) and combined the Boolean operators "AND" and "OR" with parentheses to construct complex searches. We performed a search with both the generic keywords "Sustainable

Development Goal" and "accounting", and focused on the individual SDGs and accounting. Individual SDGs were searched both by mentioning the number (e.g., SDG 1, SDG 2, etc.) and using their textual description. Table 1 provides examples of search strings employed.

Table 1. Examples of search strings

Search string 1	[(Sustainable Development Goal* OR SDG*) AND accounting]
Search string 2	[(Sustainable Development Goal* 2 OR SDG* 2) AND accounting]
Search string 3	[(End hunger AND SDG*) AND accounting]

Source: Authors' elaboration.

In step 3, filters have been applied to include only relevant studies. Table 2 presents the criteria (filters) applied to extract sample paper from the database.

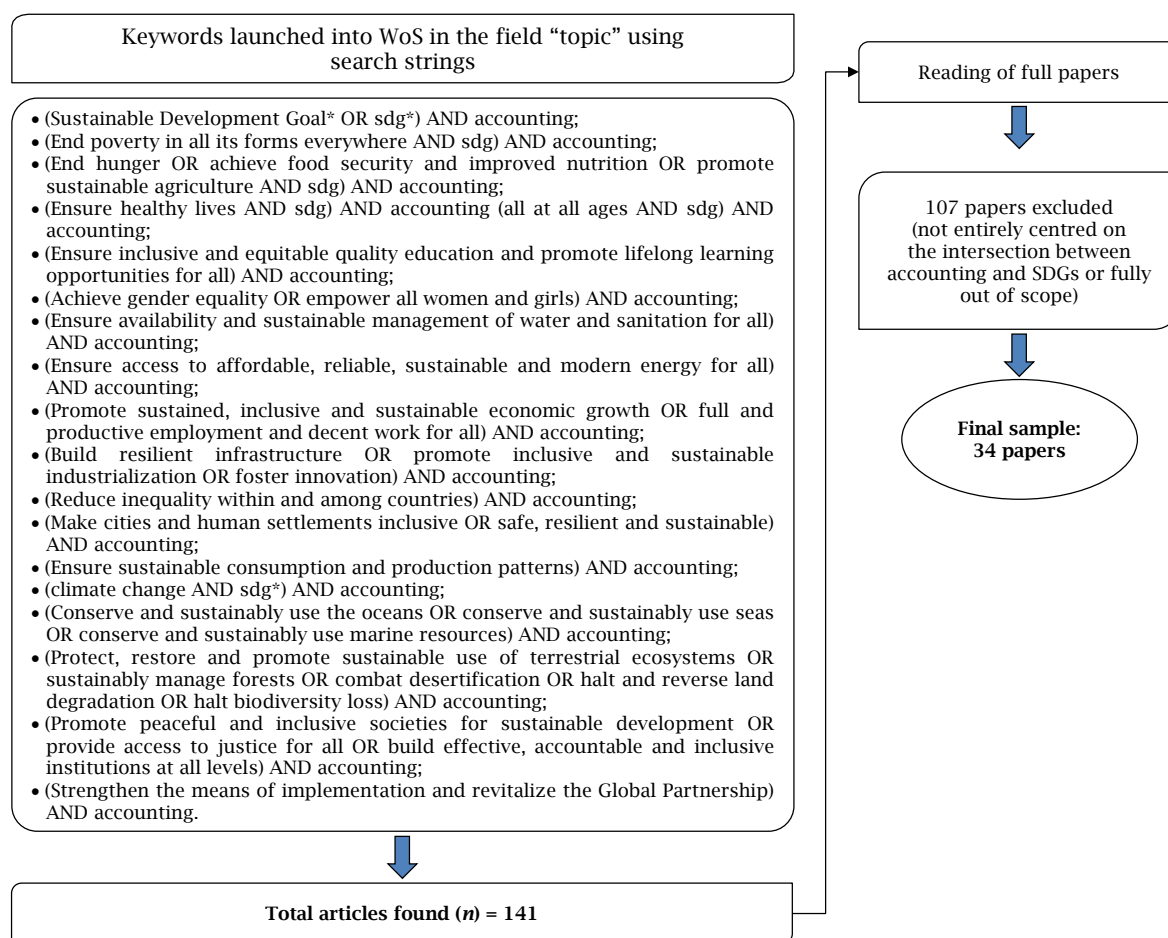**Table 2.** Filters applied to extract sample papers from the WoS database

Criteria	*Selection*
Document type	Research articles OR review articles
Language	English
Period	From 2015 to 2022
Source	All scientific journals
Categories	Management OR business finance OR business
Research area	Business economics
Publication stage	Final

Source: Authors' elaboration.

Our research excluded book chapters, book reviews and grey literature, focusing only on published English research or review articles in all scientific journals belonging to the management or business fields, and started from 2015 (year of SDGs issuance).

The initial results retrieved from WoS searching for the keywords in article title, abstract, and authors' keywords, according to the filters identified in Table 2, comprised 141 peer-reviewed English journal articles.

Then, in step 4, the papers selected in step 3 were evaluated to check their pertinence to the research topic (Afeltra et al., 2023; Afeltra et al., 2024; Manes-Rossi et al., 2020; Ligorio et al., 2025). We developed different checks to improve the reliability of this work (Tranfield et al., 2003). According to a two-level methodology (Lamboglia et al., 2021), all the authors worked independently at this stage, manually examining the title and abstract of each article and — when necessary — its contents to verify their consistency with the research objectives. All the authors held regular meetings to solve potential disagreements and doubts. Since agreement had been achieved in a step-by-step manner, we did not consider carrying out formal reliability checking (Manes-Rossi et al., 2020). This process led us to exclude 107 articles from the dataset not entirely centered on the intersection between accounting and SDGs or were fully out of scope. Therefore, the final sample consisted of 34 journal articles. Figure 2 illustrates the process of selection of the final sample.

Figure 2. The systematic literature review process

Keywords launched into WoS in the field "topic" using search strings

- (Sustainable Development Goal* OR sdg*) AND accounting;
- (End poverty in all its forms everywhere AND sdg) AND accounting;
- (End hunger OR achieve food security and improved nutrition OR promote sustainable agriculture AND sdg) AND accounting;
- (Ensure healthy lives AND sdg) AND accounting (all at all ages AND sdg) AND accounting;
- (Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all) AND accounting;
- (Achieve gender equality OR empower all women and girls) AND accounting;
- (Ensure availability and sustainable management of water and sanitation for all) AND accounting;
- (Ensure access to affordable, reliable, sustainable and modern energy for all) AND accounting;
- (Promote sustained, inclusive and sustainable economic growth OR full and productive employment and decent work for all) AND accounting;
- (Build resilient infrastructure OR promote inclusive and sustainable industrialization OR foster innovation) AND accounting;
- (Reduce inequality within and among countries) AND accounting;
- (Make cities and human settlements inclusive OR safe, resilient and sustainable) AND accounting;
- (Ensure sustainable consumption and production patterns) AND accounting;
- (climate change AND sdg*) AND accounting;
- (Conserve and sustainably use the oceans OR conserve and sustainably use seas OR conserve and sustainably use marine resources) AND accounting;
- (Protect, restore and promote sustainable use of terrestrial ecosystems OR sustainably manage forests OR combat desertification OR halt and reverse land degradation OR halt biodiversity loss) AND accounting;
- (Promote peaceful and inclusive societies for sustainable development OR provide access to justice for all OR build effective, accountable and inclusive institutions at all levels) AND accounting;
- (Strengthen the means of implementation and revitalize the Global Partnership) AND accounting.

Total articles found (*n*) = 141

Reading of full papers

107 papers excluded (not entirely centred on the intersection between accounting and SDGs or fully out of scope)

Final sample: 34 papers

Source: Authors' elaboration.

The 34 articles that emerged by phase 4 were classified in terms of authors' full name, article title, source title, publication year, volume and issue shown in the Appendix. The small number of articles produced by our search is mainly due to the circumstance that we only consider articles belonging to the WoS categories of management or business finance or business in the research area of business economics and by the relative novelty of the theme. Nevertheless, the number of articles included in our final sample represents a critical mass able to warrant a separate systematic review article (Hiebl, 2021), and it is in line with other recent review articles (Galletta et al., 2024).

2.2. Second phase of SLRA methodology: The descriptive analysis

2.2.1. The performance analysis

The performance analysis is the first step of a bibliometric analysis, a prodromic analysis before using further bibliometric tools. Performance analysis allows outlining the performance of different research constituents (e.g., authors, countries, journals) in the field under inquiry (Donthu et al., 2021). Hence, the performance analysis consists of generating descriptive statistics based on different indicators, mainly linked to the bibliographic citations, to measure

the productivity and influence of journals, authors, and authors' countries in order to provide an overview of the research field. The use of citations to measure the performance is based on the rationale that scholars tend to cite papers they consider most relevant to build their works (Nicolò et al., 2024).

The R-package Bibliometrix tool, a leading software employed by academics to conduct rigorous and objective bibliometric analyses based on different types of indicators (Aria & Cuccurullo, 2017; Li et al., 2023; Pizzi et al., 2021; Srivastava & Sivaramakrishnan, 2022), has been employed to conduct the performance analysis.

2.2.2. The manual content analysis

Content analysis is a technique enabling researchers to extract information within reports and make valid inferences as to the contexts of their use (Krippendorff, 2004). The content analysis was conducted manually to enable the researchers to better interpret the findings and perform a more detailed and theoretically informed analysis (Unerman, 2000). Specifically, our study employed a manual, meaning-oriented content analysis approach, focusing on discerning the themes within the sampled articles. This manual analysis was conducted to complement the performance analysis (Songini et al., 2023). To ensure rigor, we utilized

a directed content analysis methodology, wherein key concepts or variables, derived from a theoretical framework, were identified as coding categories to validate our research framework. Reliability was upheld by having three authors independently conduct the content analysis (Nicolò et al., 2024).

Within a descriptive analysis, we employed the content analysis tool, setting up a research coding framework on the basis of the framework employed by Guthrie et al. (2012) and Dumay et al. (2015), adapted to our research needs. Our coding framework has been validated during a pilot stage, where two authors read the papers based on both the abstracts and the full text of the articles to discuss and make preliminary classifications. Then one author manually coded all the papers while the second and third authors checked the coding for consistency. Occasionally, when there was coding ambiguity, the authors discussed the contents of the article until they agreed on the same codes.

Briefly, our coding framework content analyzed the sample papers on the basis of seven criteria, to complement the descriptive analysis deriving from the performance analysis. The first criterion is *Jurisdiction* (A). This criterion divides papers having international (A.1) and national (A.2) general jurisdiction, and national organizational papers (A.3). General papers are those that do not have an empirical base, whilst organizational papers include papers that refer to an organizational setting (public, private, non-profit companies). Finally, a residual category includes papers with no jurisdiction (A.4). The second criterion is *Organizational focus* (B). This was divided into five different elements (B1–B5), namely: B.1 — public listed organizations; B.2 — private organizations; B.3 — public sector organizations; B.4 — non-profit organizations; B.5 — organizations that did not fit the four organizational types listed above. The third criterion is the *Geographical focus* (C) of the study. This is divided into five regions: Europe (C1); Australasia including Australia and New Zealand (C2); North America, including the USA and Canada (C3); South America (C4); Africa (C5); Asia/China (C6); other/global, that is countries that did not fall into the above classification, such as the UAE (C7). The fourth criterion is based on the *Research method* used (D) and included six elements: literature review (D1); surveys, questionnaires, or other empirical (D2); interviews/case/field studies (D3); commentary/normative/policy (D4); quantitative (D5); other methods (D6). The fifth criterion is based on the single SDG examined, going from SDG 1 to SDG 17 (E1–E17). A residual category comprehends all SDGs (E18). The sixth criterion classifies the articles on the basis of the framework or model employed into articles that propose no model (F1), articles that apply previous models (F2), and articles that propose new models (F3). Finally, the seventh criterion looks at whether the author(s) are an academic (G1) or practitioner/consultant (G2), based on the author's affiliation.

2.3. Third phase of SLRA methodology: The science mapping analysis

The science mapping is the core of the bibliometric analysis, based on the first — and second-generation relation indicators (Nicolò et al., 2024). By visualizing and examining networks of relationships between authors, keywords, and similar documents, science mapping sheds light on the structural and dynamic organization of the investigated research field (Caputo et al., 2018; Donthu et al., 2021). Science mapping was conducted using two bibliometric techniques based on keywords: keyword co-occurrence analysis and trend topics analysis (Nicolò et al., 2024).

The keyword co-occurrence analysis is a form of content analysis that uses the papers' keywords to examine the conceptual domain of a scientific field and identify its main thematic clusters (Caputo et al., 2021; Župiĉ & Ĉater, 2014). The primary underlying assumption of this method is that the higher the co-occurrence of specific keywords in articles (i.e., the extent to which two keywords are mentioned together within the same article), the stronger the connection of such articles and the probability of sharing the same research theme (Lamboglia et al., 2021; Li et al., 2023). In other words, the keyword co-occurrence analysis uses the actual contents of papers to build a similarity measure and derive thematic clusters (Caputo et al., 2021; Župiĉ & Ĉater, 2014).

The trend topics analysis aims to generate insights about emerging research directions according to the frequency with which authors' keywords appeared over time (Aria & Cuccurullo, 2017; Srivastava & Sivaramakrishnan, 2022). Through the trend topics analysis, it is, therefore, possible to examine the time interval in which certain keywords have shaped the scientific debate in the research field, noting those most used in recent years and those more present in less recent years (Abbas et al., 2022). Science mapping bibliometric analyses have been undertaken through the R-package Bibliometrix tool, which allows to use of different clustering algorithms to create network graphs representing co-occurrences among bibliographic metadata (Aria & Cuccurullo, 2017).

The use of bibliometric tools has been complemented by a manual content analysis of the articles included within the sample, addressed to verify the correct inclusion of the articles within each cluster and to discuss the main insights of the articles, complementing the bibliometric analyses' outcomes.

3. RESEARCH RESULTS

3.1. Addressing *RQ1*: Descriptive analysis result

This section answers *RQ1*, capturing the basic information of the evolution of accounting and SDGs literature by using the bibliometric tools of the performance analysis and the manual content analysis, applying Dumay et al.'s (2015) framework.

3.1.1. Performance analysis results

The section outlines the performance of different research constituents (e.g., authors, countries, journals) in the field under inquiry in terms of the most productive and influential articles, journals, authors, and authors' affiliations and countries. Table 3 summarizes the key information about the sample.

Table 3. Main information about the sample

Category	No.
Main information about the papers	
Time span of publications	2017–2022
Papers	34
Sources (i.e., journals)	20
Average years from publication	1.7
Average citations per document	16.35
Average citations per year per document	4.559
References	2250
Papers' contents	
Keywords Plus (ID)	140
Author's keywords (DE)	137
Authors	
Authors	81
Author appearances (i.e., number of publications per author)	91
Authors of single-authored documents	5
Authors of multi-authored documents	76
Authors collaboration	
Single-authored documents	6
Documents per author	0.42
Authors per document	2.38
Co-authors per document	2.68
Collaboration index	2.71

Source: Authors' elaboration.

The first publications on accounting and SDGs within the sample date back to 2017, considering that SDGs were issued in 2015. The overall number of publications that jointly focus on "accounting" and "SDGs" is quite small, highlighting that this research stream is still underdeveloped, contrarily to the research stream focused on the association between "SDGs" and "reporting" and/or "disclosure". The literature review was performed on 34 articles published in the time span 2017–2022 in 20 different journals. They were written by 81 authors; five articles are single-authored papers, while the others are multi-authored papers.

Articles

Figure 3 shows that articles on this topic were mostly published between 2019 and 2021, with a peak in 2020 (14 articles published in this year). After this peak, the interest of accounting scholars in the theme "accounting & SDGs" increased, albeit at a slower rate.

Figure 3. Publication by year
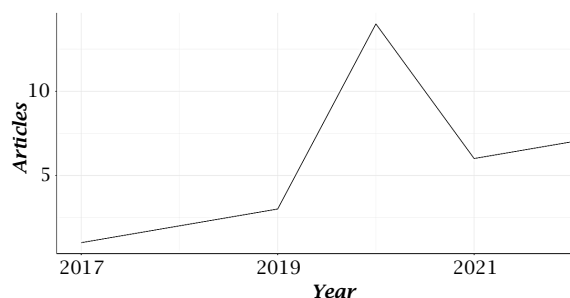
Source: Authors' elaboration.

Figure 4 shows the most globally cited documents, i.e., the most frequent references in the papers included in the sample. They are Bebbington and Unerman (2018) (225 citations), Bebbington et al. (2017) (54 citations), Akimova et al. (2019) and Akimova et al. (2021) (respectively, 49 and 47 citations), and Bebbington and Unerman (2020) (28 citations). These authors are therefore the most cited in publications dealing with accounting and SDGs.

**Figure 4.** Most cited documents
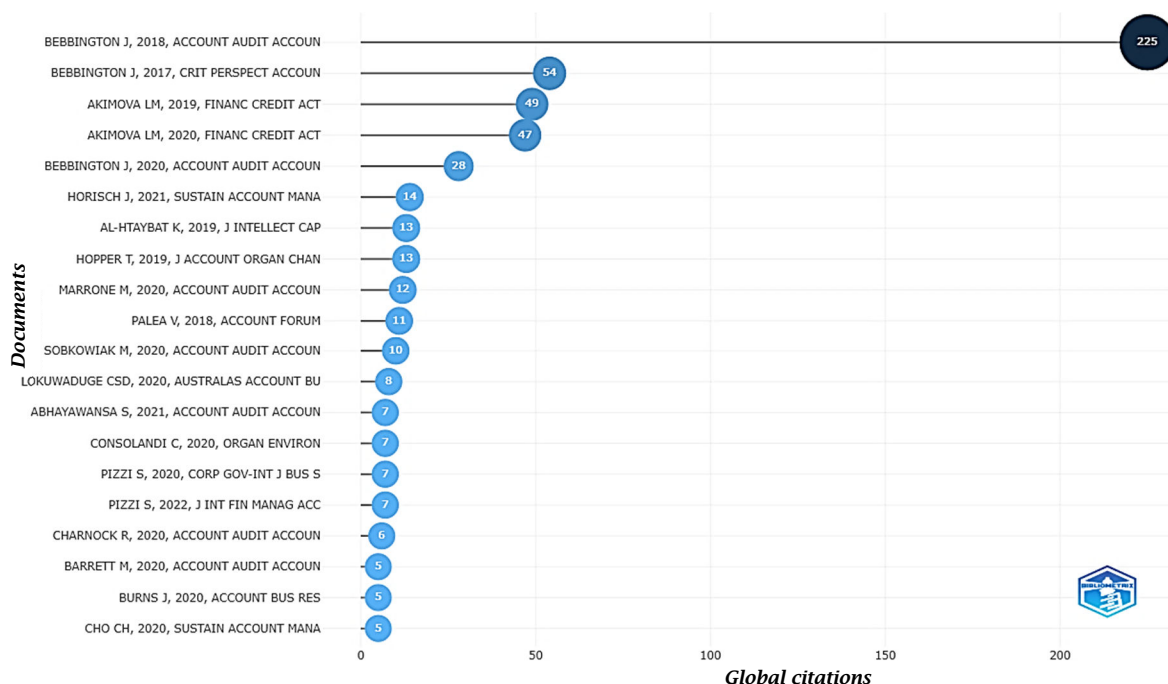
Source: Authors' elaboration.

Journals

The top sources by citations are depicted in Figure 5. The most cited journals were *Accounting, Auditing &* *Accountability Journal* (171 citations), *Accounting, Organizations & Society* (99 citations), *Journal of Cleaner Production* (82 citations), and *Critical Perspectives on Accounting* (81 citations).
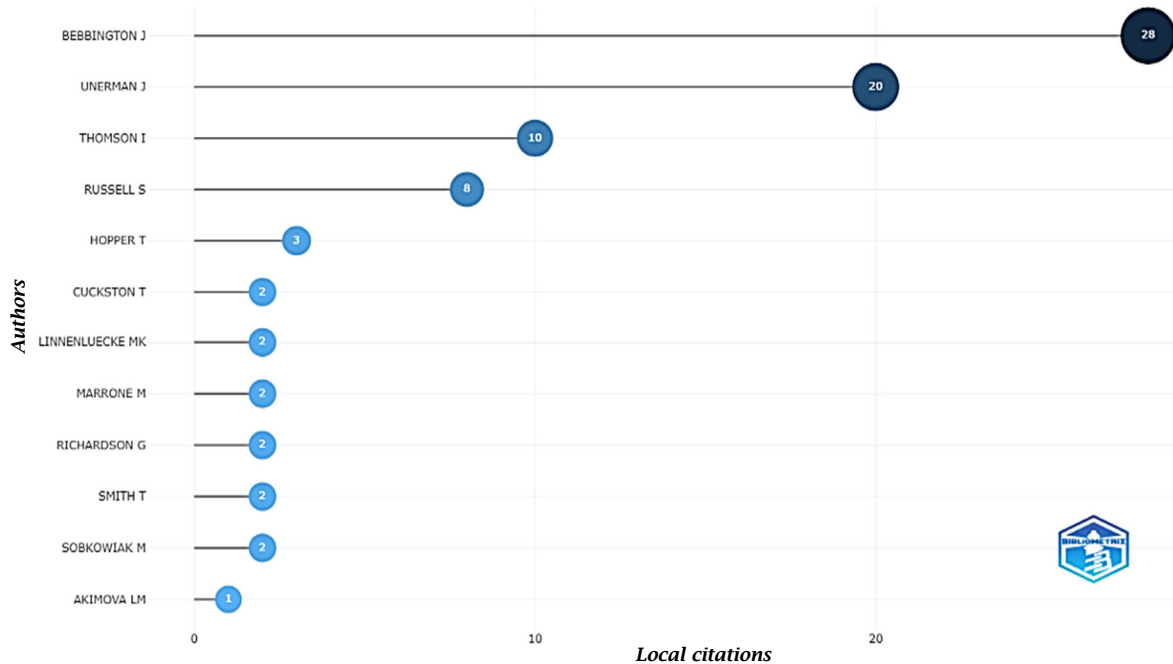
Figure 5. Most cited sources
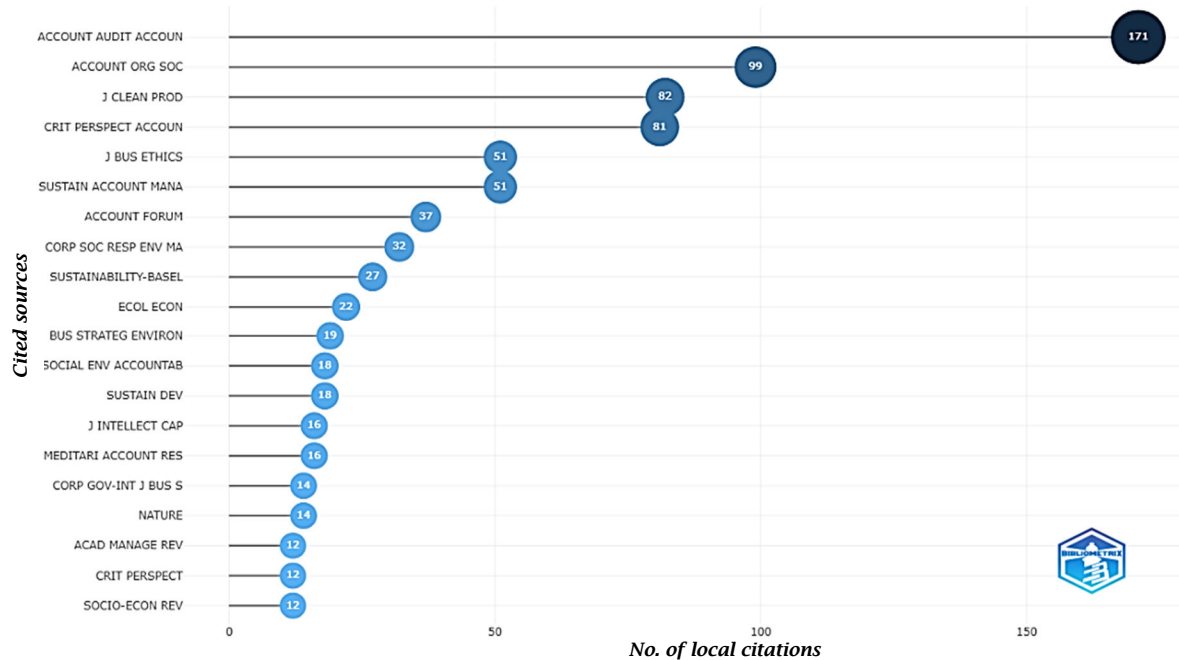
Source: Authors' elaboration.

Authors

Figure 6 shows the most cited authors. They are Bebbington (28 citations), Unerman (20 citations), Thomson (10 citations), Russell (eight citations), and Hopper (three citations). Six authors have two citations, and a lot of authors have only one citation.

Figure 6. Most cited authors
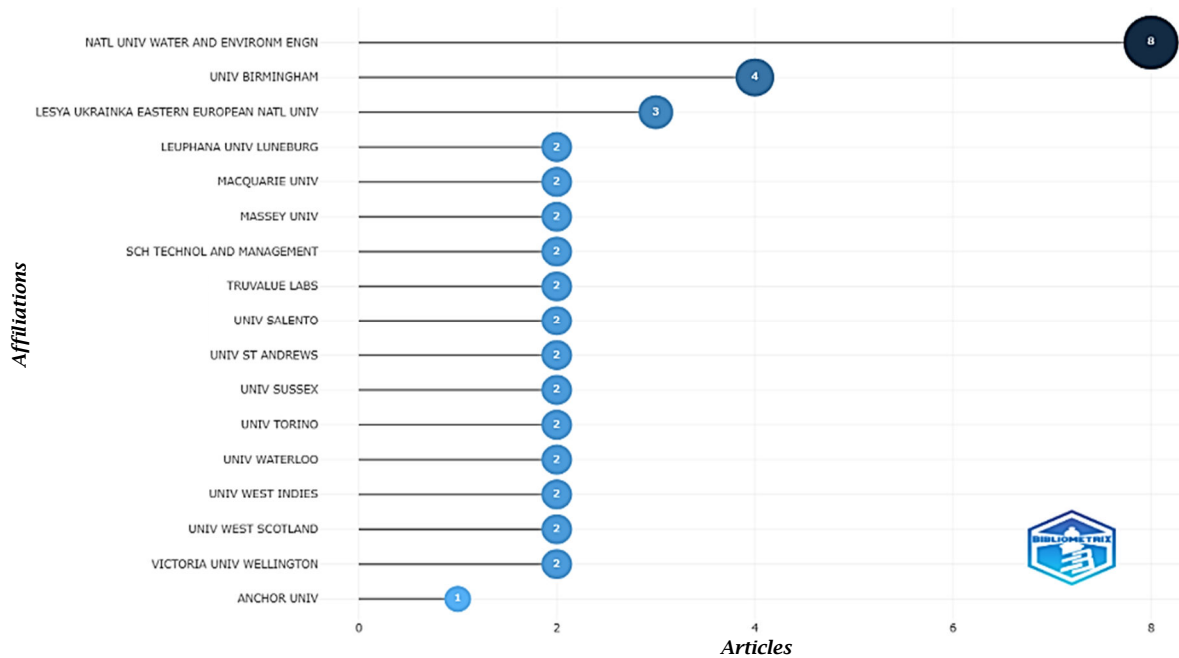

Source: Authors' elaboration.

Authors' affiliations and countries

Figure 7 shows the most relevant affiliations, that is, the universities with the highest number of authors falling into the sample. They are the National University of Water and Environmental Engineering, Rivne, Ukraine (eight papers), the University of Birmingham (four papers), and the Lesya Ukrainka Eastern European National University (three papers).
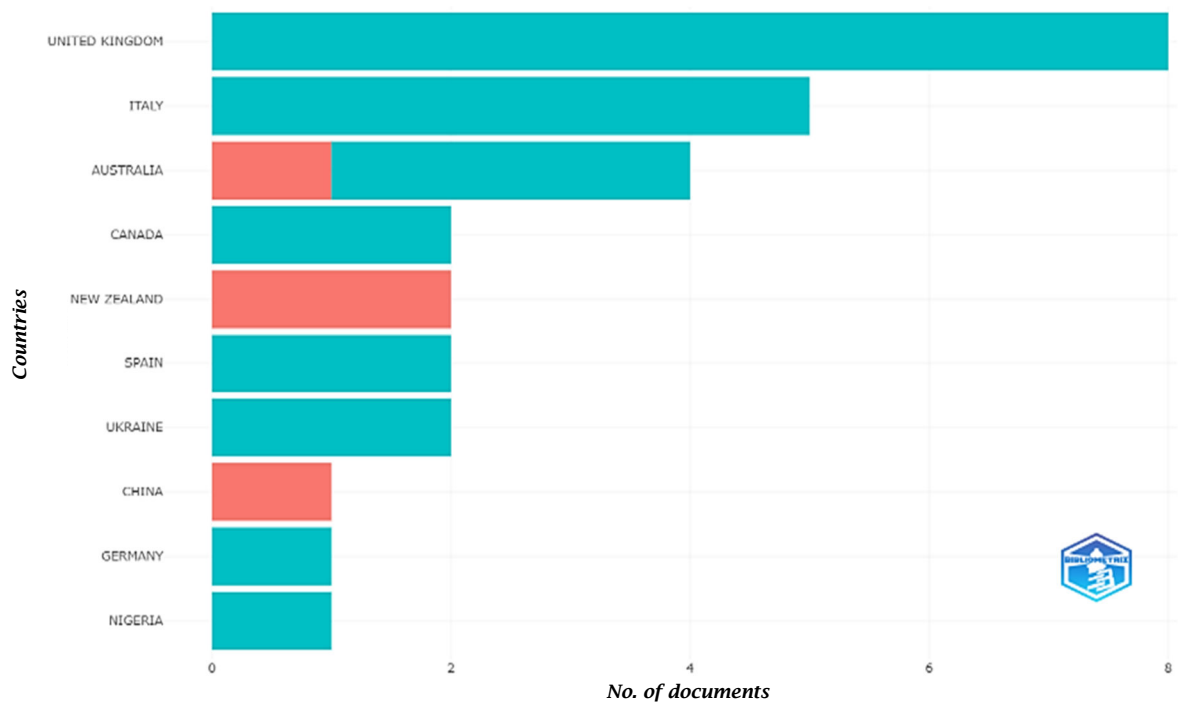
Figure 8 reveals the United Kingdom as the most productive nation (with eight articles), followed by Italy (five articles) and Australia (four articles).

Figure 7. Most relevant affiliations

Source: Authors' elaboration.

Figure 8. Most productive countries

Source: Authors' elaboration.

3.1.2. Manual content analysis results

To address *RQ1*, we complement the previous analysis with a manual content analysis able to highlight different features from those ones emerged from the performance analysis according to the seven categories (A–G) illustrated in our coding framework in subsection 2.3. More in detail:

• In category A (Jurisdiction), we investigated how many articles on accounting and SDGs have been published on a national or international level and on which key actor groups are focused.

• In category B (Organizational focus), we investigated in which type of organizations (corporate entities, public organizations, non-profit organizations) accounting and SDGs research is concentrated or neglected.

• In category C (Location), we investigated the context of publication to highlight the most from the least represented regions in the SDGs-accounting research.

• In category D (Research methods), we investigated the research techniques (literature reviews, empirical studies, case studies, qualitative or quantitative analysis) employed in the accounting and SDGs papers to investigate the most used tools and whether the methods differ according to the countries and journals.

• In category E (SDGs framework), we investigated whether articles focus on a specific SDG or deal with all SDGs, and if this choice is dependent on the context and journals.

• In category F (Frameworks and models), we investigated whether articles propose new models/frameworks or just employ the existing ones.

• In category G (Academics, professionals & consultants), we investigated whether the authors of the article are academics or practitioners to ascertain the relationship between the background of the authors and the research on accounting and SDGs.

Regarding category A, the emphasis is primarily on private firms (9) and the national level (8). However, in many cases (15), the research has no jurisdiction. Moreover, the result of category B seems to be counterintuitive to the previous one, as the public form is prevalent (7). The likely answer is that several kinds of research are conducted at the country level, as the state is a key public actor. As regards category C, the primary location for accounting and SDGs research is in Europe (10). If we investigate "C1. Europe" further, we can find that two countries dominate the Accounting and SDGs research, that is, Ukraine (2) and Italy (2). As regards category D, the majority of research is qualitative, being literature reviews or normative/policy contributions. As for category E, the majority of articles are focused on all SDGs, and a few articles deal with specific SDGs, in detail, SDGs 3, 6, 11, 13, and 15. As regards category F, several scholars do not develop a research framework (just 3% of the sample), and more than 61% do not use models. Finally, for category G, all articles are written by academics, underlining an absence of cooperation with practitioners in the accounting scholarship. Our results, thus, show that no practitioners become involved in writing and publishing about accounting and SDGs. Table 4 summarizes the main results of the content analysis.

Table 4. Manual content analysis results

Category	Articles	Percentage
A. Jurisdiction		
1. Supranational/international	1	2.94%
2. National/general	8	23.53%
3. National/organisational	10	29.41%
4. No jurisdiction	15	44.12%
B. Organisational focus		
1. Public listed organizations	4	11.76%
2. Private organizations	0	0.00%
3. Public sector organizations	7	20.59%
4. Non-profit sector organizations	1	2.94%
5. Not specified/other	22	64.71%
C. Location		
1. Europe	10	29.41%
2. Australasia	2	5.88%
3. North America	2	5.88%
4. South America	1	2.94%
5. Africa	1	2.94%
6. Asia/China	2	5.88%
7. Other Global	15	44.12%
D. Research method		
1. Literature review	8	23.53%
2. Surveys/questionnaires/other empirical	3	8.82%
3. Interviews/case/field study	5	14.71%
4. Commentary/normative/policy	8	23.53%
5. Quantitative	4	11.76%
6. Other	6	17.65%
E. SDGs framework		
1. SDG 1		
2. SDG 2		
3. SDG 3	2	5.88%
4. SDG 4		
5. SDG 5		
6. SDG 6	1	2.94%
7. SDG 7		
8. SDG 8		
9. SDG 9		
10. SDG 10		
11. SDG 11	1	2.94%
12. SDG 12		
13. SDG 13	1	2.94%
14. SDG 14		
15. SDG 15	1	2.94%
16. SDG 16		
17. SDG 17		
18. All SDGs	28	82.35%
F. Frameworks and models		
1. No model proposed	21	61.76%
2. Applies or considers previous models	10	29.41%
3. Proposes a new model	3	8.82%
G. Academics, professionals & consultants		
1. Academics	34	100.00%
2. Professionals and consultants		

Source: Authors' elaboration.

3.2. Addressing *RQ2*: Identifying emerging research clusters

To address *RQ2*, we conducted a science mapping analysis using two bibliometric tools based on the most recurring keyword, namely keyword co-occurrence analysis and trend topic.

Figure 9 visually represents the keyword co-occurrence analysis results: the co-occurrence network map. We took into consideration the keywords plus of the 34 sample articles (as determined by Clarivate Analytics, the keywords plus derive from the titles of articles cited by the author of the article being indexed). Only keywords that occur at least three times were taken into consideration. In Figure 9, the keywords represent the nodes (dots), and the edges are the links between nodes, identifying the co-occurrence. The dot size (the normalized citation value of the unit of analysis) indicates the absolute relevance of the specific keyword, i.e., it is proportional to

the keyword occurrence (Aria & Cuccurullo, 2017). The edges' thickness reflects the strength of relationships between nodes, i.e., it is proportional to keyword co-occurrences, and the distance between the nodes (keywords) indicates their affinity. In other words, the smaller the distance between the keywords, the greater their relatedness. Nodes of the same color represent a specific thematic cluster (Nicolò et al., 2024).

After deleting isolated nodes, that is, nodes without any connections with other nodes (Lamboglia et al., 2021), the co-occurrence network map identifies 15 keywords grouped in three well-polarized thematic clusters:
1) Accountability (purple cluster);
2) Management for financial sustainability (blue cluster);
3) Disclosure (red cluster).

**Figure 9.** The co-occurrence network map

Source: Authors' elaboration.

Figure 10 shows the results of the trend topics analysis. We selected a threshold of three as a minimum word frequency (only keywords that occurred at least three times during the entire period under inquiry were considered) and the standardisation criteria of three keywords per year (for each year only the first three keywords in terms of occurrences were reported in the graph) (Aria & Cuccurullo, 2017; Caputo et al., 2021; Pizzi et al., 2020). As a result, the scatter diagram evidences the top 7 relevant keywords for the period 2018–2022. Each bubble on the graph corresponds to a topic, and its size is proportional to the keyword occurrences. So, the larger the bubble, the greater the occurrence of a keyword (topic) in a specific period, while the longer the bar, the more extended the period in which scholars have used the keyword (do Socorro Torres Silva et al., 2022). Figure 10 pinpoints that disclosure and performance are among the most recent keywords, whilst terms like governance, organizations, and accountability are losing their relevance.

Figure 10. Trend topic analysis
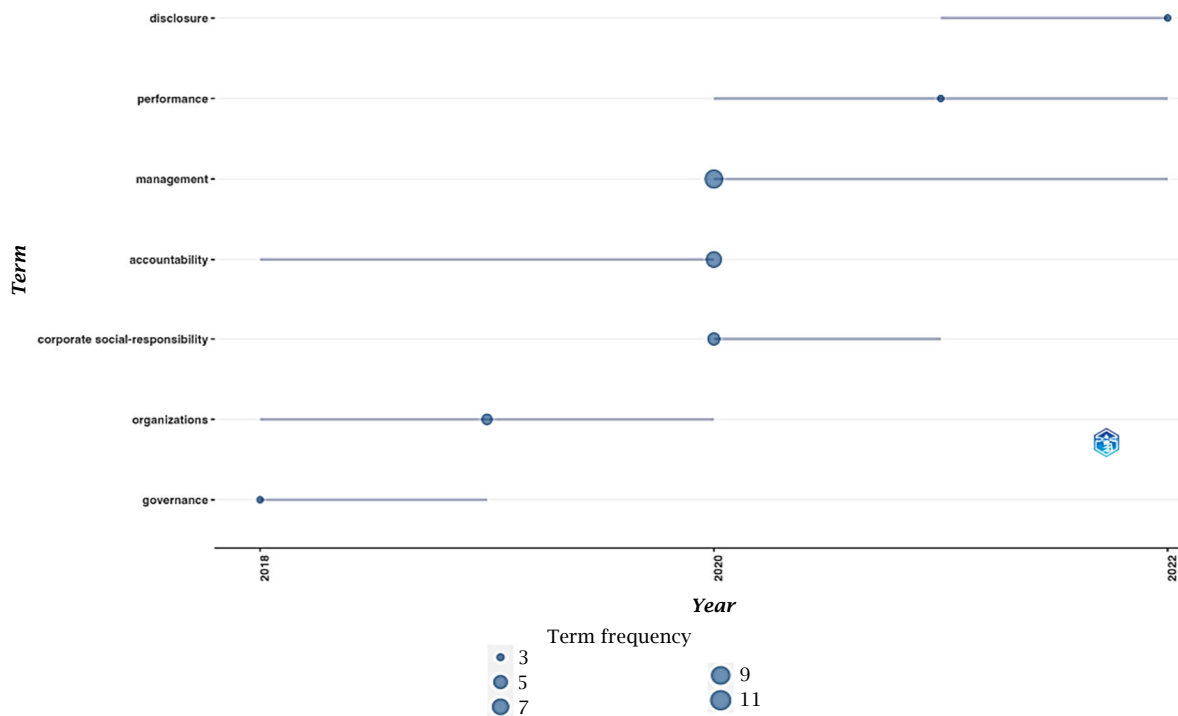
Source: Authors' elaboration.

4. DISCUSSION OF THE FINDINGS

4.1. Research themes as emerging from clusters

The section presents a discussion based on keyword co-occurrence and trend topic analysis results. Each cluster deals with the notion of sustainability accounting, encompassing measurement, management and disclosure of organizations' environmental and social impacts.

4.1.1. Purple cluster: Accountability

The purple cluster includes 17 journal articles, mainly focused on accountability. Teachers (Gomes et al., 2021), researchers (Moses & Hopper, 2022; Marrone et al., 2020) and professional bodies (Hopper, 2019; Burns & Jollands, 2020) are called to broaden the accounting beyond the financial accountability of organisations, both private and public (Abhayawansa et al., 2021), to consider how it can help achieve SDGs (Hopper, 2019). In other words, professionals, academics, and future scholars should consider a de-centring of accounting and embracing a more holistic version of accountability, also exploring how to conceptualise "engagement" with practice in this context (Cho et al., 2020; Bebbington et al., 2017). Most of the articles included within the purple cluster are theoretical or review papers, proposing a normative approach, provoking reflections, and suggesting an enabling role for accounting research in achieving SDGs (Bebbington & Unerman, 2018).

The need for financial reporting will remain, together with the quest for revising accounting rules for long-term equity investments in line with sustainability (Palea, 2022). Nevertheless, there is a pressing need for reporting to measure, monitor, and hold accountable organisations to achieve SDGs using new tools such as Big Data analytics and blockchain technology (Al-Htaybat et al., 2019) and in the presence of difficult global events such as the COVID-19 pandemic (Hörisch, 2021). Relevant issues discussed in the papers included within the purple cluster are: accounting for human rights and rights for vulnerables (Burns & Jollands, 2020), rights of nature (Barrett et al., 2020), mitigation of climate change (Charnock & Hoskin, 2020), securing decent work, increasing accountability and a greater and more equal partnership with stakeholders and developing countries to address their needs (Shen et al., 2020).

4.1.2. Blue cluster: Management for financial sustainability

The blue cluster includes seven journal articles mainly focused on the management of SGDs for financial sustainability. Actually, only a small number of large international companies are taking concrete action towards reaching SDGs, whilst corporations' commitment to the achievement of sustainable goals often remains of a declaratory nature. The problem is that actions taken by organizations to promote social responsibility and environmental activities have rarely been connected to generating income (Partsvaniya, 2020). Also, a recent article focused on Spanish companies underlined how the measurement of the economic contribution of firms in achieving SDGs is still a pending issue, and the authors devoted their efforts to designing a system able to monetize the impacts for Spanish companies in fulfilling the SDGs (Diaz-Sarachaga, 2021). The attention towards the financial viability has been investigated at the national government level (Sobkowiak et al., 2020) and at the macroeconomic level (Niles & Moore, 2021). The majority of the articles included in this cluster analyze the overall SDGs, but there is also a focus on biodiversity performance (Sobkowiak et al., 2020; Hassan et al., 2022) and water management (Liao & Khan, 2022).

4.1.3. Red cluster: Disclosure

The red cluster includes 10 journal articles mainly focused on the disclosure of SGDs. The progressive mandatory adoption of non-financial information (NFI), initiated in Europe with the Non-Financial Reporting Directive (2014/95/EU Directive, NFRD) and prosecuted with the proposal of the European Commission (EC) of a new Corporate Sustainable Reporting Directive (CSRD) in April 2021, amending the NFRD, has provided scholars with an unprecedented opportunity to investigate the consequences of implementing a NFI mandatory disclosure, so several articles have been published on the theme. Generally, the argument has been analyzed from the organization's point of view, and scholars have investigated which kind of organizations are more likely to disclose SDGs within their sustainability reports (SRs), also considering that EU directives do not oblige organizations to disclose SDGs within SRs. Elalfy et al. (2021), analyzing 14,308 reports provided by 9,397 international organizations between 2016 and 2017 found that larger organizations are more likely to integrate the SDGs into their reporting than smaller organizations; that publicly listed firms are more likely to address the SDGs, that industries with higher sustainability impacts are more likely to address the SDGs in their GRI reporting and that it exists a regional effect with regard to SDG reporting. The relevance of the cultural dimension, as a factor enhancing the probability of disclosing SDGs within SRs, is also underlined by Pizzi et al. (2021). Most of the existing research focuses on profit-oriented organizations; among the studies focused on specific industries, we can cite the study of Pizzi et al. (2020) and Consolandi et al. (2020) focused on the Italian National Healthcare System (INHS) and SDG 3. Pizzi et al. (2020) highlight the prominence of for-profit firms to use non-financial reporting tools, confirming the results of Elalfy et al. (2021), also underlining that public managers are less oriented than private managers to adopt non-financial reporting tools. Consolandi et al. (2020), in their article, highlight where private sector firms can and have contributed to SDG impact, pointing to the need to contribute to SDGs achievement for health care organizations. As regards the non-profit organizations, both Elalfy et al. (2021) and Battaglia et al. (2020) underline the active role covered by cooperatives in disclosing SDGs. Most of the research focuses on the adoption of SDGs within SRs, but there are also present contributions focused on the capability of International Financial Reporting Standards (IFRS) to enhance the SDGs disclosure (Palea, 2018). Finally, most of the research is focused

on international samples, but there are also articles focused on single countries such as Ukraine (Akimova et al., 2021), Africa (Erin & Bamigboye, 2022), and Perù (Bunclark & Scott, 2022).

4.2. Addressing *RQ3*: Future research directions

A critical review of the most relevant contributions in each cluster was conducted to discuss their main insights and complement the bibliometric analyses' outcomes in order to evidence emerging research directions and derive opportunities for future research.

• *Purple cluster — Accountability.* In accounting literature, notwithstanding an interest in accountability that has been evident for many years, the concept of accountability has not always been well received, and criticisms have focused on how accountability has been sought by powerful interests. Consistent with Bebbington et al. (2017), we intend accountability as offering insights into understanding the potential of accounting as a transformative, emancipatory force rather than a force addressed to maintain the self-interest of corporations, governments and regulators. Accountability is less concerned with calculative rationality, instead, it creates the potential for an accounting that creates compelling and holistic narratives that can include facts, evidence and costs. Future research could thus focus on trying to create more nuanced and enabling forms of accounting. Another research line could focus on the practical side of accountability, to discuss, debate and critically reflect on knowledge, practice, engagement and the discourses, identities and practices that are shaping and being shaped by engagement in order to understand everyday worlds in academia, policy and practice (Orr & Jung, 2016). A third research line could expand the stream of research devoted to accounting for the public interest and why the accounting profession should care, as accounting has the potential to create visibility over these issues, and resolving them is to all of our benefits (Burns & Jollands, 2020). This will require greater consideration of inclusivity, especially with respect to the poor and marginalised, labour and civil society, which, in turn, requires investigating how accounting information and reporting processes can promote dialogue and democracy, and if there is a moral issue in the role of academics and professionals (Hopper, 2019). A fourth research line could focus on the financial system and the role it is called to play in retooling the economies according to environmental and social sustainability criteria, to investigate whether fair value could play a role in this, or consider possible alternatives to fair value measurement (Palea, 2022).

• *Blue cluster — Management for financial sustainability.* Due to the lack of specific monetary data on sustainability performance in the context of the SDGs, existing research has mainly focused on company accounts for monitoring progress. A future research direction could focus on the elaboration of financial tools inspired by the 2030 Agenda; furthermore, a related research stream could explore novel SDGs' accounting-related solutions, as recommended by Bebbington and Unerman (2020). Another research direction could in-depth investigate the spillover effects of corporate sustainability actions, in order to better assess the economic

participation of firms toward the SDGs more precisely. In the vein of Diaz-Sarachaga (2021), future research could concentrate on the development of financial instruments able to associate the challenges of the 2030 Agenda with corporate accounting and on designing a catalogue of indicators aligned to corporate accounting able to unveil the contribution of the 2030 Agenda on business activities to strengthen the role of companies in the realization of the SDGs. Furthermore, based on the best practices experience of companies devoted to fulfilling SDGs, future research could investigate sustainable development as a source of new business opportunities to generate additional income for companies (Partsvaniya, 2020). A possible research stream could focus on the formation of a modern system of financial and information support for business activities aimed at the management of SDGs, with the aim at the micro level to minimize financial risks associated with environmental changes, and at the macro level to achieve the goals of environmental SDGs (Akimova et al., 2021). A future research stream could focus on the dynamic vision of the sustainable development and is character of inclusivity: as the SDGs can be flexibly applied in an unforeseen situation and are also very relevant for a new, emerging sustainability topic, such as the COVID-19 pandemic, future researches could investigate which criteria constitute a sustainability issue worth integrating to the SDGs (Hörisch, 2021). A future research line could focus on research and teaching accounting sustainability as two recent researches, one focused on North America (Cho et al., 2020) and the other on developing countries (Moses & Hopper, 2022) underline that accounting mainstream journals devote few space to sustainability accounting and management research, often focused on developed countries, corporations, financial accounting standards and reporting, carried with quantitative and market-based methods: future researches could focus less on financialisation and more on development issues, for example, social and environmental accounting, corruption, taxation, government accounting and governance, professionalisation, non-governmental organizations and the role of international financial and Western accounting institutions, treating all these issues globally (Moses & Hopper, 2022). Furthermore, accounting researchers could refocus their SDGs-related research on economic fairness, the responsibilities of higher education, and putting ecological responsibility back into the heart of analysis (Bebbington & Unerman, 2018). A recent research by PricewaterhouseCoopers (PwC, 2019) observes that organizations focus on individual SDGs at the expense of connections between the goals. This absence provides an opportunity for scholars to explore interactions between SDGs and the extent to which accounting and reporting systems either cannot or do not narrate these complexities (Bebbington & Unerman, 2020). Finally, a research stream could focus on the power of new technology in developing SDG-related accounting interventions (Bebbington & Unerman, 2018).

• *Red cluster — Disclosure.* Future studies could investigate three different research lines. The first research line could focus on organizations different from large, public listed firms, to devote more attention to non-profit and public organizations, to

analyze if the attention of public managers towards SDGs disclosure is increased, and what incentives are able to push public organizations to improve their disclosure on SDGs (Bisogno et al., 2024). A second research line could focus on the drivers able to promote the SDGs' disclosure within SRs, mainly focusing on the institutional and cultural context. Pizzi et al. (2021), in their article, found that companies operating in institutional contexts characterized by long-term orientation and an adequate degree of balance between indulgence and restraints are more oriented to disclose their contributions to the SDGs. Consistent with Bebbington and Unerman (2020), we believe that the comprehension of the role covered by cultural factors on SDG reporting practices represents a central item for academics, policymakers, and investors interested in evaluating the contribution provided by the private sector to the 2030 Agenda and serves more research. A third research line could focus on the evaluation of the interlinkages between the different SDGs (Bebbington & Unerman, 2020; Guthrie et al., 2019; Pizzi et al., 2021). Finally, a forth research line could focus on the development of a financial reporting system able to fit the purpose of serving the needs of a sustainable development, ideally supporting the efforts of EC that under the CSRD, appointed the European Financial Reporting Advisory Group (EFRAG) as technical adviser to develop European Sustainability Reporting Standards (ESRSs), with the ultimate purpose of providing effective contribution on accounting issues that are relevant to European constituents (Palea, 2022).

5. CONCLUSION

In the article, we conducted an SLRA to highlight the state of the art of the existing research on accounting and sustainability employing both quantitative (bibliometric) and qualitative (content) analysis. Our SLR confirms that academic interest in the nexus between accounting and the SDGs is an emerging but rapidly developing field.

Our analysis of the 34 article sample highlights a period of concentrated publication activity between 2019 and 2021, indicating a scholarly response to the increasing global focus on the 2030 Agenda. The literature is currently characterized by a prevalence of qualitative methodologies, including conceptual works and normative contributions, which reflects the field's early, foundational stage of development.

The major results of our study reveal a clear mapping of the current intellectual structure, confirming that the initial phase of research has prioritized defining the what and why of accounting's role in the SDGs, rather than the how. Specifically, our content analysis revealed a primary focus on SDG reporting mechanisms and the integration of sustainability metrics into existing financial and non-financial accounting frameworks. The majority of articles within the SLR discuss the potential for accounting to facilitate SDG achievement, but stop short of providing tested, practical implementation models. The keyword co-occurrence analysis evidenced three research clusters, namely the purple cluster (accountability), blue cluster (management for financial sustainability),

and red cluster (disclosure). For each of them, we analyzed the emerging research themes and the future research directions.

A major difference in the results of this study compared to previous, broader sustainability accounting literature is the identified stagnation in the growth rate of empirical studies post-2021. While earlier reviews noted a steady increase in empirical work across sustainability accounting generally, our focused analysis shows that the specific challenge of operationalizing and measuring SDG-related impacts has yet to translate into a corresponding surge in concrete empirical research, with the field favoring conceptual analysis instead. This suggests a significant theoretical-to-practice gap unique to the SDG context.

The actual contribution of this research to the existing literature is two-fold. First, it offers the first dedicated, methodologically rigorous SLRA providing a comprehensive baseline of the specific accounting and SDG domain, which was previously scattered across broader sustainability reviews. Second, by combining bibliometric and content analysis, we move beyond simple thematic grouping to offer a structural and longitudinal perspective, pinpointing the precise evolutionary stages (from conceptualization to early empirical attempts) and highlighting areas of disciplinary neglect, such as the lack of research on the role of management accounting in SDG internalisation.

Despite its contributions, this study has inherent limits. The primary limitation stems from the necessity of using a focused search string, which, while ensuring high relevance to both "accounting" and "SDGs", may have excluded highly relevant articles that use alternative, non-explicit SDG terminology (e.g., using "sustainable development" without the specific "SDG" keyword). Additionally, the small sample size (34 articles) limits the generalizability of the bibliometric trends and reflects the nascent state of the field itself.

Future research recommendations should therefore focus on four main areas. Firstly, scholars should explore the role of management accounting systems in internalizing and tracking SDG targets within organizations, moving beyond the current external reporting focus. Secondly, there is a crucial need for cross-country comparative studies to understand how institutional differences (e.g., policy, regulatory environment) influence the effectiveness and scope of SDG accounting practices. Thirdly, a greater emphasis on longitudinal case studies is recommended to observe the evolution of SDG integration over time and across different industry sectors, providing rich, contextualized insights into the barriers and facilitators of successful implementation. Finally, the questions of how sustainability management accounting could help responsible business management in its effort to achieve SDGs and how it could be linked to management control, strategic management, and reporting continue to be a concern for responsible company management toward SDGs (Sinkovics et al., 2021). Future SDG-related accounting research should focus on these concerns.

In their article, Bebbington and Unerman (2020) recognize a surprising absence of accounting scholarship on the SDGs, underlining at the same time that accounting academics may and should

significantly contribute to integrating policy and action to fulfill the SDGs. Also, our research provides evidence of a dearth of research in accounting and SDGs. We share with a part of the literature the belief that accounting research could advance SDGs achievement (Kunisch et al., 2023; Berrone et al., 2023; Seelos et al., 2023).

Despite the SDGs' prominence in the policy world and the widespread embrace of their utility for shaping understandings of organizational responsibilities, accounting scholars have been slow to engage in SDGs-motivated research. In other words, accounting scholarship is not developing in a way that incorporates SDGs-related challenges facing organizations.

Accounting academics (Christ et al., 2018; Kolk et al., 2017), tighter with practitioners (Hörisch, 2021) and policymakers (Williams et al., 2019), are able to help the achievement of the SDGs. It is up to management to improve company performance in line with the SDGs by taking actions supported by accounting systems and data. Without these initiatives, there is a risk that business efforts to achieve the SDGs will be mostly used for marketing or reporting purposes rather than realizing essential improvements (Sachs et al., 2021).

From an academic point of view, there is a need for more articles on sustainability management accounting to help decision-makers create value for stakeholders by making sustainability contributions (Hummel & Szekely, 2022) measure and disclose the effectiveness of corporate contributions to sustainable development as clearly as possible (Schaltegger et al., 2017; Sullivan et al., 2018), integrate with core management information systems (Schaltegger et al., 2017; Sullivan et al., 2018), and use technical options effectively (de Villiers et al., 2021).

Furthermore, accounting scholars could be sensitized to deal with this issue through the organization of conferences that focus on these topics and special issues in journals. Although there is no certainty that the SDGs will actually be achieved by 2030, the goal targets contained in the 2030 Agenda for Sustainable Development provide a shared blueprint for peace and prosperity for people and the planet, now and into the future. Therefore, it is reasonable that, even after 2030, these goals should continue to remain a priority objective that all types of organizations should pursue. It follows that accounting scholars will reasonably have to continue to deal with these issues, in particular with reference to non-financial reporting. The lack of interest of accounting studies in these issues may depend, in our opinion, on an immature awareness of the role that accounting (and therefore also accounting scholars) must play in spurring all kinds of organizations (public and private, for-profit and not for profit) to actively pursue these objectives within the scope of their mission and to adequately report on the actions undertaken to achieve them and on the results actually achieved. Our expectation, therefore, is that in the future the publications of accounting scholars on these topics will become increasingly relevant, just as we expect companies to attach increasing importance to the planning, implementation, and reporting of practices aimed at improving their contribution to sustainable development.

REFERENCES

Abbas, A. F., Jusoh, A., Mas'od, A., Alsharif, A. H., & Ali, J. (2022). Bibliometrix analysis of information sharing in social media. *Cogent Business & Management*, *9*(1), Article 2016556. https://doi.org/10.1080/23311975.2021.2016556

Abhayawansa, S., Adams, C. A., & Neesham, C. (2021). Accountability and governance in pursuit of Sustainable Development Goals: Conceptualising how governments create value. *Accounting, Auditing & Accountability Journal*, *34*(4), 923–945. https://doi.org/10.1108/AAAJ-07-2020-4667

Afeltra, G., Alerasoul, A., & Usman, B. (2022). Board of directors and corporate social reporting: A systematic literature network analysis. *Accounting in Europe*, *19*(1), 48–77. https://doi.org/10.1080/17449480.2021.1979609

Afeltra, G., Korca, B., Costa, E., & Tettamanzi, P. (2024). The quality of voluntary and mandatory disclosures in company reports: A systematic literature network analysis. *Accounting Forum*. Advance online publication. https://doi.org/10.1080/01559982.2023.2176731

Agrawal, S., Sharma, N., Bruni, M. E., & Iazzolino, G. (2023). Happiness economics: Discovering future research trends through a systematic literature review. *Journal of Cleaner Production, 416*, Article 137860. https://doi.org/10.1016/j.jclepro.2023.137860

Akimova, L. M., Levytska, S. O., Pavlov, K. V., Kupchak, V. R., & Karpa, M. I. (2019). Rol' bukhhalters'koho obliku v zabezpechenni staloho rozvytku i natsional'noyi bezpeky Ukrayiny [The role of accounting in providing sustainable development and national safety of Ukraine]. *Financial and Credit Activity Problems of Theory and Practice, 3*(30), 54–61. https://doi.org/10.18371/fcaptp.v3i30.179501

Akimova, L. M., Osadcha, O. O., Bashtannyk, V. V., Kondratska, N. M., & Fedyna, K. M. (2021). Formuvannya systemy finansovo-informatsiynoho zabezpechennya ekolohichno oriyentovanoho upravlinnya pidpryyemstvom [Formation of the system of financial information support of environmentally-oriented management of the enterprise]. *Financial and Credit Activity Problems of Theory and Practice*, *1*(32), 434–443. https://doi.org/10.18371/fcaptp.v1i32.200606

Alawattage, C., Arjaliès, D.-L., Barrett, M., Bernard, J., de Castro Casa Nova, S. P., Cho, C. H., Cooper, C., Denedo, M., Drujon D'Astros, C., Evans, R., Ejiogu, A., Frieden, L., Ghio, A., McGuigan, N., Luo, Y., Pimentel, E., Powell, L., Navarro Pérez, P. A., Quattrone, P., … Sorola, M. (2021). Opening accounting: A manifesto. *Accounting Forum*, *45*(3), 227–246. https://doi.org/10.1080/01559982.2021.1952685

Al-Htaybat, K., Hutaibat, K., & von Alberti-Alhtaybat, L. (2019). Global brain-reflective accounting practices: Forms of intellectual capital contributing to value creation and sustainable development. *Journal of Intellectual Capital, 20*(6), 733–762. https://doi.org/10.1108/JIC-01-2019-0016

Aria, M., & Cuccurullo, C. (2017). Bibliometrix: An R-tool for comprehensive science mapping analysis. *Journal of Informetrics*, *11*(4), 959–975. https://doi.org/10.1016/j.joi.2017.08.007

Barrett, M., Watene, K., & McNicholas, P. (2020). Legal personality in Aotearoa New Zealand: An example of integrated thinking on sustainable development. *Accounting, Auditing & Accountability Journal, 33*(7), 1705–1730. https://doi.org/10.1108/AAAJ-01-2019-3819

Battaglia, M., Gragnani, P., & Annesi, N. (2020). Moving businesses toward sustainable development goals (SDGs): Evidence from an Italian "Benefit-For-Nature" corporation. *Entrepreneurship Research Journal, 10*(4), Article 20190305. https://doi.org/10.1515/erj-2019-0305

Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research. *Accounting, Auditing & Accountability Journal, 31*(1), 2–24. https://doi.org/10.1108/AAAJ-05-2017-2929

Bebbington, J., & Unerman, J. (2020). Achieving research into accounting and the UN Sustainable Development Goals. *Accounting, Auditing & Accountability Journal, 33*(7), 1657–1670. https://doi.org/10.1108/AAAJ-05-2020-4556

Bebbington, J., Russel, S., & Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting, 48*, 21–34. https://doi.org/10.1016/j.cpa.2017.06.002

Bellucci, M., Cesa Bianchi, D., & Manetti, G. (2022). Blockchain in accounting practice and research: Systematic literature review. *Meditari Accountancy Research, 30*(7), 121–146. https://doi.org/10.1108/MEDAR-10-2021-1477

Berrone, P., Rousseau, H. E., Ricart, J. E., Brito, E., & Giuliodori, A. (2023). How can research contribute to the implementation of sustainable development goals? An interpretive review of SDG literature in management. *International Journal of Management Reviews, 25*(2), 318–339. https://doi.org/10.1111/ijmr.12331

Bisogno, M., Cuadrado-Ballesteros, B., Manes-Rossi, F., & Peña-Miguel, N. (2024). Financial sustainability and sustainable development in local governments: Empirical insights. *Public Performance & Management Review, 47*(3), 784–811. https://doi.org/10.1080/15309576.2024.2340116

Bunclark, L. A., & Scott, G. J. (2022). Benchmarking corporate water reporting in emerging economies: the case of Peru. *Sustainability Accounting, Management and Policy Journal, 13*(1), 114–151. https://doi.org/10.1108/SAMPJ-02-2020-0031

Burns, J., & Jollands, S. (2020). Acting in the public interest: accounting for the vulnerable. *Accounting and Business Research, 50*(5), 507–534. https://doi.org/10.1080/00014788.2020.1770940

Caputo, A., Marzi, G., Pellegrini, M. M., & Rialti, R. (2018). Conflict management in family businesses. *International Journal of Conflict Management, 29*(4), 519–542. https://doi.org/10.1108/IJCMA-02-2018-0027

Caputo, A., Pizzi, S., Pellegrini, M. M., & Dabić, M. (2021). Digitalization and business models: Where are we going? A science map of the field. *Journal of Business Research, 123*, 489–501. https://doi.org/10.1016/j.jbusres.2020.09.053

Charnock, R., & Hoskin, K. (2020). SDG 13 and the entwining of climate and sustainability metagovernance: An archaeological-genealogical analysis of goals-based climate governance. *Accounting, Auditing & Accountability Journal, 33*(7), 1731–1759. https://doi.org/10.1108/AAAJ-12-2018-3790

Cho, C. H., Kim, A., Rodrigue, M., & Schneider, T. (2020). Towards a better understanding of sustainability accounting and management research and teaching in North America: A look at the community. *Sustainability Accounting, Management and Policy Journal, 11*(6), 985–1007. https://doi.org/10.1108/SAMPJ-08-2019-0311

Christ, K. L., Burritt, R. L., Guthrie, J., & Evans, E. (2018). The potential for 'boundary-spanning organisations' in addressing the research-practice gap in sustainability accounting. *Sustainability Accounting, Management and Policy Journal, 9*(4), 552–568. https://doi.org/10.1108/SAMPJ-06-2017-0059

Consolandi, C., Phadke, H., Hawley, J., & Eccles, R. G. (2020). Material ESG outcomes and SDG externalities: Evaluating the health care sector's contribution to the SDGs. *Organization & Environment, 33*(4), 511–533. https://doi.org/10.1177/1086026619899795

de Villiers, C., Kuruppu, S., & Dissanayake, D. A. (2021). A (new) role for business — Promoting the United Nations' Sustainable Development Goals through the internet-of-things and blockchain technology. *Journal of Business Research, 131*, 598–609. https://doi.org/10.1016/j.jbusres.2020.11.066

Diaz-Sarachaga, J. M. (2021). Monetizing impacts of Spanish companies toward the Sustainable Development Goals. *Corporate Social Responsibility and Environmental Management, 28*(4), 1313–1323. https://doi.org/10.1002/csr.2149

do Socorro Torres Silva, M., Macário de Oliveira, V., & Nóbrega Correia, S. É. (2022). Scientific mapping in Scopus with Biblioshiny: A bibliometric analysis of organizational tensions. *Contextus — Revista Contemporânea de Economia e Gestão, 20*, 54–71. https://doi.org/10.19094/contextus.2022.72151

Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research, 133*, 285–296. https://doi.org/10.1016/j.jbusres.2021.04.070

Dumay, J., Guthrie, J., & Puntillo, P. (2015). IC and public sector: A structured literature review. *Journal of Intellectual Capital, 16*(2), 267–284. https://doi.org/10.1108/JIC-02-2015-0014

Elalfy, A., Weber, O., & Geobey, S. (2021). The Sustainable Development Goals (SDGs): A rising tide lifts all boats? Global reporting implications in a post SDGs world. *Journal of Applied Accounting Research, 22*(3), 557–575. https://doi.org/10.1108/JAAR-06-2020-0116

Erin, O. A., & Bamigboye, O. A. (2022). Evaluation and analysis of SDG reporting: Evidence from Africa. *Journal of Accounting & Organizational Change, 18*(3), 369–396. https://doi.org/10.1108/JAOC-02-2020-0025

Esteban, S. A., Urquía-Grande, E., de Silva, A. M., & Pérez-Estébanez, R. (2022). Big Data, accounting and international development: Trends and challenges. *Cuadernos de Gestión, 22*(1), 193–213. https://doi.org/10.5295/cdg.211513sa

Galletta, S., Mazzù, S., Naciti, V., & Paltrinieri, A. (2024). A PRISMA systematic review of greenwashing in the banking industry: A call for action. *Research in International Business and Finance, 69*, Article 102262. https://doi.org/10.1016/j.ribaf.2024.102262

Gomes, S. F., Jorge, S., & Eugénio, T. (2021). Teaching sustainable development in business sciences degrees: Evidence from Portugal. *Sustainability Accounting, Management and Policy Journal, 12*(3), 611–634. https://doi.org/10.1108/SAMPJ-10-2019-0365

Guthrie, J., Parker, L. D., Dumay, J., & Milne, M. J. (2019). What counts for quality in interdisciplinary accounting research in the next decade: A critical review and reflection. *Accounting, Auditing & Accountability Journal, 32*(1), 2–25. https://doi.org/10.1108/AAAJ-01-2019-036

Guthrie, J., Ricceri, F., & Dumay, J. (2012). Reflections and projections: A decade of intellectual capital accounting research. *The British Accounting Review, 44*(2), 68–92. https://doi.org/10.1016/j.bar.2012.03.004

Harzing, A.-W., & Alakangas, S. (2016). Google Scholar, Scopus and the Web of Science: A longitudinal and cross-disciplinary comparison. *Scientometrics, 106,* 787–804. https://doi.org/10.1007/s11192-015-1798-9

Hassan, A., Roberts, L., & Rodger, K. (2022). Corporate accountability for biodiversity and species extinction: Evidence from organisations reporting on their impacts on nature. *Business Strategy and the Environment, 31*(1), 326–352. https://doi.org/10.1002/bse.2890

Hiebl, M. R. W. (2021). Sample selection in systematic literature reviews of management research. *Organizational Research Methods, 26*(2), 229–261. https://doi.org/10.1177/1094428120986851

Hopper, T. (2019). Stop accounting myopia: — Think globally: A polemic. *Journal of Accounting & Organizational Change, 15*(1), 87–99. https://doi.org/10.1108/JAOC-12-2017-0115

Hörisch, J. (2021). The relation of COVID-19 to the United Nations Sustainable Development Goals: Implications for sustainability accounting, management and policy research. *Sustainability Accounting, Management and Policy Journal, 12*(5), 877–888. https://doi.org/10.1108/SAMPJ-08-2020-0277

Hsiao, P. C. K., de Villiers, C., Horner, C., & Oosthuizen, H. (2022). A review and synthesis of contemporary sustainability accounting research and the development of a research agenda. *Accounting & Finance, 62*(4), 4453–4483. https://doi.org/10.1111/acfi.12936

Hummel, K., & Szekely, M. (2022). Disclosure on the Sustainable Development Goals — Evidence from Europe. *Accounting in Europe, 19*(1), 152–189. https://doi.org/10.1080/17449480.2021.1894347

Kolk, A., Kourula, A., & Pisani, N. (2017). Multinational enterprises and the Sustainable Development Goals: What do we know and how to proceed? *Transnational Corporations, 24*(3), 9–32. https://doi.org/10.18356/6f5fab5e-en

Krippendorff, K. (2004). Reliability in content analysis: Some common misconceptions and recommendations. *Human Communication Research, 30*(3), 411–433. https://faculty.washington.edu/jwilker/559/Krippendorf.pdf

Kunisch, S., zu Knyphausen-Aufsess, D., Bapuji, H., Aguinis, H., Bansal, T., Tsui, A. S., & Pinto, J. (2023). Using review articles to address societal grand challenges. *International Journal of Management Reviews, 25*(2), 240–250. https://doi.org/10.1111/ijmr.12335

Lamboglia, R., Lavorato, D., Scornavacca, E., & Za, S. (2021). Exploring the relationship between audit and technology. A bibliometric analysis. *Meditari Accountancy Research, 29*(5), 1233–1260. https://doi.org/10.1108/MEDAR-03-2020-0836

Latella, P., & Veltri, S. (2024). The drivers of nonfinancial disclosure quality: A systematic literature review analysis. *Corporate Social Responsibility and Environmental Management, 31*(6), 5524–5542. https://doi.org/10.1002/csr.2880

Li, H., Arslan, H. M., Mousa, G. A., Bilal, Abbas, A., & Dwyer, R. J. (2023). Exploring sustainability disclosures in family firms: A bibliometric analysis. *Economic Research-Ekonomska Istraživanja, 36*(3), Article 2188238. https://doi.org/10.1080/1331677X.2023.2188238

Liao, S., & Khan, A. (2022). Exploring future hybrid accounting: A review of water accounting and management research. *Australasian Accounting, Business and Finance Journal, 16*(2), 103–115. https://doi.org/10.14453/aabfj.v16i2.8

Ligorio, L., Caputo, F., & Venturelli, A. (2025). Sustainability reporting in public-private hybrid organisations: A structured literature review. *Journal of Applied Accounting Research, 26*(2), 362–389. https://doi.org/10.1108/JAAR-06-2023-0178

Lim, W. M., & Kumar, S. (2024). Guidelines for interpreting the results of bibliometric analysis: A sensemaking approach. *Global Business and Organizational Excellence, 43*(2), 17–26. https://doi.org/10.1002/joe.22229

Manes-Rossi, F., Nicolò, G., & Argento, D. (2020). Non-financial reporting formats in public sector organisations: A structured literature review. *Journal of Public Budgeting, Accounting & Financial Management, 32*(4), 639–669. https://doi.org/10.1108/JPBAFM-03-2020-0037

Marrone, M., Linnenluecke, M. K., Richardson, G., & Smith, T. (2020). Trends in environmental accounting research within and outside of the accounting discipline. *Accounting, Auditing & Accountability Journal, 33*(8), 2167–2193. https://doi.org/10.1108/AAAJ-03-2020-4457

Marzi, G., Balzano, M., Caputo, A., & Pellegrini, M. M. (2025). Guidelines for bibliometric-systematic literature reviews: 10 steps to combine analysis, synthesis and theory development. *International Journal of Management Reviews, 27*(1), 81–103. https://doi.org/10.1111/ijmr.12381

Massaro, M., Dumay, J., & Guthrie, J. (2016). On the shoulders of giants: Undertaking a structured literature review in accounting. *Accounting, Auditing & Accountability Journal, 29*(5), 767–801. https://doi.org/10.1108/AAAJ-01-2015-1939

Moses, O., & Hopper, T. (2022). Accounting articles on developing countries in ranked English language journals: A meta-review. *Accounting, Auditing & Accountability Journal, 35*(4), 1035–1060. https://doi.org/10.1108/AAAJ-04-2020-4528

Nicolò, G., Santis, S., Incollingo, A., & Tartaglia Polcini, P. (2024). Value relevance research in accounting and reporting domains: A bibliometric analysis. *Accounting in Europe, 21*(2), 176–211. https://doi.org/10.1080/17449480.2023.2292654

Nicolò, G., Zampone, G., Sannino, G., & Polcini, P. T. (2025). Sustainable Development Goals disclosure and analyst forecast quality. *Journal of Applied Accounting Research, 26*(6), 1–25. https://doi.org/10.1108/JAAR-07-2023-0223

Niles, K., & Moore, W. (2021). Accounting for environmental assets as sovereign wealth funds. *Journal of Sustainable Finance & Investment, 11*(1), 62–81. https://doi.org/10.1080/20430795.2019.1681618

Orr, K., & Jung, T. (2016). Coproducing knowledge and practice. In K. Orr, S. Nutley, S. Russell, R. Bain, B. Hacking, & C. Moran (Eds.), *Knowledge and practice in business and organisations* (pp. 201–215). Routledge.

Öztürk, O., Kocaman, R., & Kanbach, D. K. (2024). How to design bibliometric research: An overview and a framework proposal. *Review of Managerial Science, 18*(11), 3333–3361. https://doi.org/10.1007/s11846-024-00738-0

Palea, V. (2018). Financial reporting for sustainable development: Critical insights into IFRS implementation in the European Union. *Accounting Forum, 42*(3), 248–260. https://doi.org/10.1016/j.accfor.2018.08.001

Palea, V. (2022). Accounting for sustainable finance: Does fair value measurement fit for long-term equity investments? *Meditari Accountancy Research, 30*(1), 22–38. https://doi.org/10.1108/MEDAR-07-2020-0965

Partsvaniya, V. R. (2020). Profitability of multi-national corporations in the context of sustainable development: Scania business practices. *Russian Management Journal, 18*(1), 103–116. https://www.researchgate.net/publication/342539724

Pizzi, S., Caputo, F., & Venturelli, A. (2020). Accounting to ensure healthy lives: Critical perspective from the Italian National Healthcare System. *Corporate Governance, 20*(3), 445–460. https://doi.org/10.1108/CG-03-2019-0109

Pizzi, S., Del Baldo, M., Caputo, F., & Venturelli, A. (2022). Voluntary disclosure of Sustainable Development Goals in mandatory non-financial reports: The moderating role of cultural dimension. *Journal of International Financial Management & Accounting, 33*(1), 83–106. https://doi.org/10.1111/jifm.12139

Pizzi, S., Venturelli, A., Variale, M., & Pio Macario, G. P. (2021). Assessing the impacts of digital transformation on internal auditing: A bibliometric analysis. *Technology in Society, 67*, Article 101738. https://doi.org/10.1016/j.techsoc.2021.101738

PricewaterhouseCoopers (PwC). (2019). *Creating a strategy for a better world: How the Sustainable Development Goals can provide the framework for business to deliver progress on our global challenges.* https://www.pwc.com/kz/en/publications/new_publication_assets/sdg-release-2019.pdf

Sachs, J. D., Kroll, C., Lafortune, G., Fuller, G., & Woelm, F. (2021). *Sustainable development report 2021: The decade of action for the Sustainable Development Goals.* Cambridge University Press. https://assets.cambridge.org/97810090/98915/frontmatter/9781009098915_frontmatter.pdf

Schaltegger, S., Álvarez Etxeberria, I., & Ortas, E. (2017). Innovating corporate accounting and reporting for sustainability: Attributes and challenges. *Sustainable Development, 25*(2), 113–122. https://doi.org/10.1002/sd.1666

Seelos, C., Mair, J., & Traeger, C. (2023). The future of grand challenges research: Retiring a hopeful concept and endorsing research principles. *International Journal of Management Reviews, 25*(2), 251–269. https://doi.org/10.1111/ijmr.12324

Shen, H., Ng, A. W., Zhang, J., & Wang, L. (2020). Sustainability accounting, management and policy in China: Recent developments and future avenues. *Sustainability Accounting, Management and Policy Journal, 11*(5), 825–839. https://doi.org/10.1108/SAMPJ-03-2020-0077

Sinkovics, N., Sinkovics, R. R., & Archie-Acheampong, J. (2021). The business responsibility matrix: A diagnostic tool to aid the design of better interventions for achieving the SDGs. *Multinational Business Review, 29*(1), 1–20. https://doi.org/10.1108/MBR-07-2020-0154

Sobkowiak, M., Cuckston, T., & Thomson, I. (2020). Framing sustainable development challenges: Accounting for SDG-15 in the UK. *Accounting, Auditing & Accountability Journal, 33*(7), 1671–1703. https://doi.org/10.1108/AAAJ-01-2019-3810

Songini, L., Pistoni, A., Comerio, N., & Tettamanzi, P. (2023). A decade of integrated reporting studies: State of the art and future research implications. *Accounting, Auditing & Accountability Journal, 36*(9), 226–252. https://doi.org/10.1108/AAAJ-10-2021-5490

Srivastava, M., & Sivaramakrishnan, S. (2022). A bibliometric analysis of the structure and trends of customer engagement in the context of international marketing. *International Marketing Review, 39*(4), 836–851. https://doi.org/10.1108/IMR-06-2021-0204

Sullivan, K., Thomas, S., & Rosano, M. (2018). Using industrial ecology and strategic management concepts to pursue the Sustainable Development Goals. *Journal of Cleaner Production, 174*, 237–246. https://doi.org/10.1016/j.jclepro.2017.10.201

Thomson, I., Dey, C., & Russell, S. (2015). Activism arenas and accounts in conflicts over tobacco control. *Accounting, Auditing & Accountability Journal, 28*(5), 809–845. https://doi.org/10.1108/AAAJ-08-2013-1439

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. https://doi.org/10.1111/1467-8551.00375

Turzo, T., Marzi, G., Favino, C., & Terzani, S. (2022). Non-financial reporting research and practice: Lessons from the last decade. *Journal of Cleaner Production, 345*, Article 131154. https://doi.org/10.1016/j.jclepro.2022.131154

Unerman, J. (2000). Methodological issues — Reflections on quantification in corporate social reporting content analysis. *Accounting, Auditing & Accountability Journal, 13*(5), 667–680. https://doi.org/10.1108/09513570010353756

United Nations (UN). (n.d.). *Transforming our world: The 2030 agenda for sustainable development.* https://sdgs.un.org/2030agenda

Williams, A., Whiteman, G., & Parker, J. N. (2019). Backstage interorganizational collaboration: Corporate endorsement of the Sustainable Development Goals. *Academy of Management Discoveries, 5*(4), 367–395. https://doi.org/10.5465/amd.2018.0154

Zampone, G., Nicolò, G., Sannino, G., & De Iorio, S. (2024). Gender diversity and SDG disclosure: The mediating role of the sustainability committee. *Journal of Applied Accounting Research, 25*(1), 171–193. https://doi.org/10.1108/JAAR-06-2022-0151

Župič, I., & Čater, T. (2014). Bibliometric methods in management and organization. *Organizational Research Methods, 18*(3), 429–472. https://doi.org/10.1177/1094428114562629

APPENDIX

Table A.1. The articles in the sample (Part 1)

Author full names	Article title	Source title	Publication year	Volume	Issue
Bebbington, J., Unerman, J.	Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research	*Accounting Auditing & Accountability Journal*	2018	31	1
Akimova, L. M., Levytska, S. O., Pavlov, K. V., Kupchak, V. R., Karpa, M. I.	The role of Accounting in providing sustainable development and national safety in Ukraine	*Financial and Credit Activity-Problems of Theory and Practice*	2019	3	30
Bebbington, J., Russell, S., Thomson, I.	Accounting and sustainable development: Reflections and propositions	*Critical Perspectives on Accounting*	2017	48	
Al-Htaybat, K., Hutaibat, K., von Alberti-Alhtaybat, L.	Global brain-reflective accounting practices: Forms of intellectual capital contributing to value creation and sustainable development	*Journal of Intellectual Capital*	2019	20	6
Bebbington, J., Unerman, J.	Advancing research into accounting and the UN Sustainable Development Goals	*Accounting Auditing & Accountability Journal*	2020	33	7
Palea, V.	Financial reporting for sustainable development: Critical insights into IFRS implementation in the European Union	*Accounting Forum*	2018	42	3
de Silva Lokuwaduge, C. S., Smark, C., Mir, M.	The surge of environmental social and governance reporting and Sustainable Development Goals: Some normative thoughts	*Australasian Accounting Business and Finance Journal*	2022	16	2
Hoerisch, J.	The relation of COVID-19 to the UN Sustainable Development Goals: Implications for sustainability accounting, management and policy research	*Sustainability Accounting Management and Policy Journal*	2021	12	5
Diaz-Sarachaga, J. M.	Monetizing impacts of Spanish companies toward the Sustainable Development Goals	*Corporate Social Responsibility and Environmental Management*	2021	28	4
Arroyo Esteban, S., Urquia Grande, E., Martinez de Silva, A., Perez Estebanez, R.	Big Data, accounting and international development: Trends and challenges	*Cuadernos de Gestion*	2022	22	1
Abhayawansa, S., Adams, C. A., Neesham, C.	Accountability and governance in pursuit of Sustainable Development Goals: Conceptualising how governments create value	*Accounting Auditing & Accountability Journal*	2021	34	4
Hopper, T.	Stop accounting myopia: — Think globally: A polemic	*Journal of Accounting and Organizational Change*	2019	15	1
Niles, K., Moore, W.	Accounting for environmental assets as sovereign wealth funds	*Journal of Sustainable Finance & Investment*	2021	11	1
Marrone, M., Linnenluecke, M. K., Richardson, G., Smith, T.	Trends in environmental accounting research within and outside of the accounting discipline	*Accounting Auditing & Accountability Journal*	2020	33	8
Palea, V.	Accounting for sustainable finance: Does fair value measurement fit for long-term equity investments?	*Meditari Accountancy Research*	2022	30	1
Partsvaniya, V. R.	Profitability of multinational corporations in the context of sustainable development: Scania business practices	*Rossiiskii Zhurnal Menedzhmenta-Russian Management Journal*	2020	18	1
Shen, H., Ng, A. W., Zhang, J., Wang, L.	Sustainability accounting, management and policy in China: Recent developments and future avenues	*Sustainability Accounting Management and Policy Journal*	2020	11	5
Barrett, M., Watene, K., McNicholas, P.	Legal personality in Aotearoa New Zealand: An example of integrated thinking on sustainable development	*Accounting Auditing & Accountability Journal*	2020	33	7
Charnock, R., Hoskin, K.	SDG 13 and the entwining of climate and sustainability metagovernance: An archaeological-genealogical analysis of goals-based climate governance	*Accounting Auditing & Accountability Journal*	2020	33	7
Liao, S., Khan, A.	Exploring future hybrid accounting: A review of water accounting and management research	*Australasian Accounting Business and Finance Journal*	2022	16	2
Akimova, L. M., Osadcha, O. O., Bashtannyk, V. V., Kondratska, N. M., Fedyna, K. M.	Formation of the system of financial-information support of environmentally-oriented management of the enterprise	*Financial and Credit Activity-Problems of Theory and Practice*	2020	1	32
Consolandi, C., Phadke, H., Hawley, J., Eccles, R. G.	Material ESG outcomes and SDG externalities: Evaluating the health care sector's contribution to the SDGs	*Organization & Environment*	2020	33	4

Table A.1. The articles in the sample (Part 2)

Author full names	Article title	Source title	Publication year	Volume	Issue
Elalfy, A., Weber, O., Geobey, S.	The Sustainable Development Goals (SDGs): A rising tide lifts all boats? Global reporting implications in a post SDGs world	*Journal of Applied Accounting Research*	2021	22	3
Battaglia, M., Gragnani, P., Annesi, N.	Moving businesses toward Sustainable Development Goals (SDGs): Evidence from an Italian benefit-for-nature corporation	*Entrepreneurship Research Journal*	2020	10	4
Gomes, S. F., Jorge, S., Eugenio, T. P.	Teaching sustainable development in business sciences degrees: Evidence from Portugal	*Sustainability Accounting Management and Policy Journal*	2021	12	3
Burns, J., Jollands, S.	Acting in the public interest: Accounting for the vulnerable	*Accounting and Business Research*	2020	50	5
Pizzi, S., Caputo, F., Venturelli, A.	Accounting to ensure healthy lives: Critical perspective from the Italian National Healthcare System	*Corporate Governance-The International Journal of Business in Society*	2020	20	3
Erin, O. A., Bamigboye, O. A.	Evaluation and analysis of SDG reporting: Evidence from Africa	*Journal of Accounting and Organizational Change*			
Pizzi, S., Del Baldo, M., Caputo, F., Venturelli, A.	Voluntary disclosure of Sustainable Development Goals in mandatory non-financial reports: The moderating role of cultural dimension	*Journal of International Financial Management & Accounting*	2022	33	1
Moses, O., Hopper, T.	Accounting articles on developing countries in ranked English language journals: A meta-review	*Accounting Auditing & Accountability Journal*	2022	35	4
Cho, C. H., Kim, A., Rodrigue, M., Schneider, T.	Towards a better understanding of sustainability accounting and management research and teaching in North America: A look at the community	*Sustainability Accounting Management and Policy Journal*	2020	11	6
Bunclark, L. A., Scott, G. J.	Benchmarking corporate water reporting in emerging economies: The case of Peru	*Sustainability Accounting Management and Policy Journal*	2022	13	1
Hassan, A., Roberts, L., Rodger, K.	Corporate accountability for biodiversity and species extinction: Evidence from organisations reporting on their impacts on nature	*Business Strategy and the Environment*	2022	31	1
Sobkowiak, M., Cuckston, T., Thomson, I.	Framing sustainable development challenges: Accounting for SDG-15 in the UK	*Accounting Auditing & Accountability Journal*	2020	33	7