

Illustration Global Trends in Social Responsibility Accounting Discourse Researches: Bibliometric Analysis

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Abstract

Purpose: The special place of social responsibility activities in companies has caused concerns about the quantity and quality of disclosure of this information. Due to the scientific and practical importance of research in this field, bibliometric analysis with the aim of drawing a view of its bibliographic status and relationships is a necessity that has not been addressed in detail so far.

Method: After collecting, refining and preparing bibliographic data, 1388 articles related to the period from 1956 to 2024 were selected from the database. In this article, VOSviewer software was used to analyze synonyms and social networks.

Results: The findings indicate that the publication of social responsibility accounting literature has been poorly reviewed until 2013, and from this year onwards, due to the necessity of the subject, it shows an upward trend in research. The research clusters were classified into 9 clusters based on the bibliometric analysis of the subject, the keyword social responsibility accounting in the central core and at a close distance to it other big nodes such as: sustainable development, sustainability reports, decision making, environmental, social and governance accounting, ESG measurement, It introduced ESG accounting, green accounting, social responsibility measurement, etc. The United States of America with 271 documents, Bucharest University of Economic Studies from Romania with 16 documents, business, management and accounting with 31.8% and Chu researchers with 9 studies were recognized as the most used in this research field.

Conclusion: The present study, by understanding the intellectual and conceptual structure of social responsibility accounting, reveals emerging issues such as climate change, sustainability reporting, internal control, accountability and ESG.

Contribution: the results, while drawing a perspective for researchers, can be the basis for the policy of scientific institutions in line with the optimal management of research activities in this field. Also, the current study can be efficient for standard-setting institutions, investors and creditors.


Keywords: Global Trend, Social Responsibility Accounting Discourse, Vocabulary Co-Occurrence, Bibliometric Analysis.

Research Article

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Introduction

Social responsibility accounting measures the efforts necessary to protect the environment and ensure social stability by enabling accountability and transparency to stakeholders outside the company. Measuring social responsibility doesn't just happen. Because the interactions between social, environmental and economic impacts are much more complex than many imagine. In other words, quantifying social aspects in monetary terms is a fundamental problem. The importance and special place of social responsibility activities in companies has caused some concerns about the quantity and quality of disclosure of this information. Accounting for social responsibility as one of the challenging issues is faced with ambiguities. Therefore, the analysis of existing literature with the aim of explaining the gap between social responsibility accounting products and its theoretical goals can provide solutions for its greater effectiveness. The current research is trying to provide evidence in the direction of accounting knowledge and profession. Considering the undeniable importance of social responsibility and the scant evidence about reports related to it, more focus and investigation should be done on how to measure social responsibility. New and less known theories such as green marketing theory have been used in this research. The current research reveals the evidence that was previously hidden and brings more knowledge to the standard setters. Due to the scientific and practical importance of research in this field, bibliometric analysis with the aim of drawing a view of its bibliographic status and relationships is a necessity that has not been addressed in detail so far.

Method

The current research has used bibliometric methodology with the literature review approach. The researchers started by choosing the Scopus database to collect information from the articles. First, a search was conducted to find articles related to the desired field. To conduct this study, the term "social responsibility accounting" was searched in the titles, abstracts and keywords of the articles in the Scopus database. In the following, the entry criteria are specified and the articles were filtered based on the time period of 1956-2024. In the next step, the type of English language was selected and the type of scientific-research article was selected, based on which only published research articles that were published in English were selected, and finally only articles published in research fields such as 1) business, management and accounting 2) economics, econometrics, finance and 3) and social sciences were considered to conduct this research. The screening stage finally led to the identification of the desired articles. After screening the primary articles, important criteria were considered. To further ensure the relevance of the document, the titles and abstracts of the articles were studied and the articles that did not guide the desired field were removed. Finally, 1388 articles were included in the analysis of this article. Based on the progress of the research; the third step includes data analysis, which was done with the

help of Vosviewer software. To be more precise, aligned with the subject of social responsibility accounting, such as ESG measurement; ESG accounting; environmental, social and governance accounting; Green accounting, sustainability reporting and social responsibility measurement were investigated and the output resulted in 1388 articles. So, co-occurrence means repetition of similar keywords in different articles. Co-occurrence analysis and finding frequent keywords can reveal key research topics.

Findings

The publication of literature in the area of social responsibility accounting shows that this area has been poorly investigated until 2013. This means that this subject area has not received the attention of researchers as it should have until this year. With the passage of time and the importance of the field studied in this research; the number of published articles shows a high trend, which indicates the importance of the subject. From 2013 onwards, the subject area is being completed and the progress shows that the co-occurrence between the keywords has been revealed with the help of the network view in the following figures. In general, the co-occurrence analysis of 9 key words was done with the help of the network view of the software. Clustering and analysis of shared documents; the link between the nodes shows the co-citation relationships between the literatures. Among the 5235 words taken from all fields such as; Title, abstract and keywords included in all scientific documents indexed in English in Scopus database. By fully counting the words that were repeated more than 5 times; after removing the irrelevant words, the top 308 words were displayed. The keywords of "social responsibility accounting" are placed in the central core, and in the near distance there are other big nodes such as: sustainability, sustainability reports, decision-making, environmental accounting, environmental, social and governance accounting, ESG measurement, ESG accounting, green accounting, Social responsibility measurement, social responsibility accounting, social responsibility reporting, sustainability accounting, etc. (the colors used in the figure represent the key words of the clusters that are related to each other in the scientific documents published in the study field of the clusters). In addition; Co-occurrence network 2010 revealed keywords that were repeated more than 100 times in scientific documents. At the core of these keywords are social responsibility accounting, sustainable development. This means that this field of study has been investigated by researchers worldwide as an important discourse. By the end of 2024, based on the value of the subject; a lot of research is done in this field.

Conclusion

The results of vocabulary co-occurrence analysis showed that among 5235 words taken from all the same fields; Title, abstract and keywords included in all scientific documents indexed in English in Scopus database. By fully counting the words that were repeated more than 5 times; after removing the irrelevant

words, the top 308 words were displayed. The keywords of "social responsibility accounting" are placed in the central core, and in the near distance there are other big nodes such as: sustainability, sustainability reports, decision-making, environmental accounting, environmental, social and governance accounting, ESG measurement, green accounting, measurement Social responsibility, social responsibility accounting, social responsibility reporting, sustainability accounting, etc. In addition; Co-occurrence network 2010 revealed keywords that were repeated more than 100 times in scientific documents. In the core of these keywords; Accounting for social responsibility and sustainable development. In general, the keyword density of the present research shows that the keywords were classified into 9 clusters. The frequency of the main research keywords that are common to all clusters include: environmental, social and governance accounting, ESG measurement, ESG accounting, green accounting, social responsibility measurement, social responsibility accounting. Also, the results show that in recent years, due to the importance of the subject, the study of the field of social responsibility accounting research has been weakly investigated until 2013, but with the passage of time, it shows an upward trend until 2024. The results of co-authorship analysis of researchers show that among 3368 authors of scientific documents, 11 authors had more than 5 research works. Among these researchers, in terms of the number of articles, authors such as "Chu" with 9 studies and "Patten" with 7 studies published the most scientific documents in the field of study. What was shown from the results of the subject based on the necessity of the subject is that among the countries active in publishing research related to the field of study of the United States; Britain; Australia; China; Italy; Spain published the most scientific documents. In this regard, based on the value of the subject; among the researches related to this issue, bibliometric analysis has been done; Social responsibility in Islamic banking using VOSviewer is done in 2023 by Budianto and Devi. However, no comprehensive research has been done in the study area of mapping the global trend of social responsibility accounting discourse research with bibliometric analysis. Therefore, future research based on the literature review of the research field should be presented in such a way that the academics are sensitive to the approaches related to the promotion of social responsibility accounting and the keywords extracted so that the problems of green accounting procedures are known.

Conflict of Interests

The corresponding author declares that this work has not been previously published elsewhere and has not been simultaneously submitted to another journal. Furthermore, all rights to use the content, tables, figures, and other materials have been assigned to the publisher.

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