BIBLIOMETRIC ANALYSIS OF GREEN ACCOUNTING

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ABSTRACT

Purpose: The purpose of this investigation is to delineate the evolutionary trajectory of Green Accounting discourse within academic scholarship from 2015 to 2025 using a bibliometric lens and to reconstruct the thematic architecture of the field.

Method: This study employs a qualitative-descriptive framework and bibliometric analysis tools, specifically VOSviewer and Microsoft Excel. The research population and sample consist of 96 scholarly works indexed in the Scopus database.

Finding: The results unveil a sharp escalation in academic interest, culminating in a productivity peak in 2024. Furthermore, the literature is categorized into four distinct conceptual clusters, ranging from practical integration to its nexus with corporate financial outcomes.

Novelty: The study's primary contribution lies in the discovery of an empirical vacuum concerning "Environmental Information" and "Environmental Accounting" within the current discourse, offering a strategic roadmap for future investigators to explore these underdeveloped niches.

INTRODUCTION

Scientific literature widely acknowledges that the practice of Green Accounting reporting has experienced significant acceleration in the contemporary period. Nevertheless, a thorough understanding and comprehensive evaluation of the various types of organizations involved in this reporting have not been adequately explored. As a contribution, this study presents a bibliometric analysis to map the development of this domain. This is consistent with the view of Salomone & Galluccio (2005), who state that companies wishing to maintain their business sustainability must demonstrate positive performance, both in environmental aspects and other areas (Aurillia Salsabila & Jacobus Widiatmoko, 2022).

This development is rooted in the increase in global awareness of the environmental crisis since the mid-20th century. In response, the accounting domain began to shift from a sole focus on financial performance toward the integration of ecological aspects. The concept of Green Accounting, also known as Environmental Accounting or Social and Environmental Accounting (SEA), began to be significantly introduced in the 1990s. Initially, these initiatives were often voluntary and driven by pressure from regulators, environmental activists, and the public. Over time, standardized reporting frameworks, such as the Global Reporting Initiative (GRI), began to provide more structured guidelines, transforming Green Accounting from a mere marginal issue into an increasingly integral component of corporate reporting.

This condition confirms that Green Accounting is not only developing as a reporting practice but also as part of a company's sustainability strategy. Theoretically, the implementation of Green Accounting plays a strategic role in maintaining corporate legitimacy in the eyes of the public, as explained in Legitimacy Theory, as well as in meeting the expectations of all stakeholders in accordance with Stakeholder Theory. The success of such implementation is heavily determined by the quality of the human resources (HR) involved. HR is not only required to have technical capabilities but also the ability to build an organizational culture that supports sustainable business practices (Fareed et al., 2016).

Nevertheless, the reality on the ground shows that the implementation of Green Accounting, particularly in the MSME sector, still faces various challenges. This is reflected in the findings of previous research which reveal a number of limitations and research gaps that have not been adequately addressed. Several previous studies indicate that the level of concern and understanding among MSME actors toward the concept of Green Accounting is still relatively low (Alfian & Rohmaniyah, 2023).

Furthermore, existing research has not fully examined the link between the implementation of Green Accounting and the real impact on business sustainability (Sulistyawati et al., 2025). Moreover, the factors that potentially strengthen this relationship have not been clearly identified (Anggraeni et al., 2024). Based on these phenomena and research gaps, empirical research is needed to test the effectiveness of Green Accounting implementation in MSMEs by considering operational performance as a moderating variable.

This study applies a bibliometric method to systematically map the development of Green Accounting literature. The research data is sourced from the Scopus database, chosen for its reputation in providing high-quality global literature. The process of data processing, mapping, and visualization was carried out by integrating VOSviewer and Microsoft Excel software to produce a comprehensive analysis. The evaluation focus is directed at research trends during the period from 2015 to 2025 by reviewing several key parameters, ranging from fluctuations in the number of annual publications to the productivity of the authors' countries of origin. Additionally, this study identifies the most dominant scientific fields studying Green Accounting and analyzes the distribution of keywords and primary references to understand the intellectual structure and the future direction of this theory's development.

The following presents the data on the number of scientific article publications from 2015 to 2025, summarized in Figure 1 below:

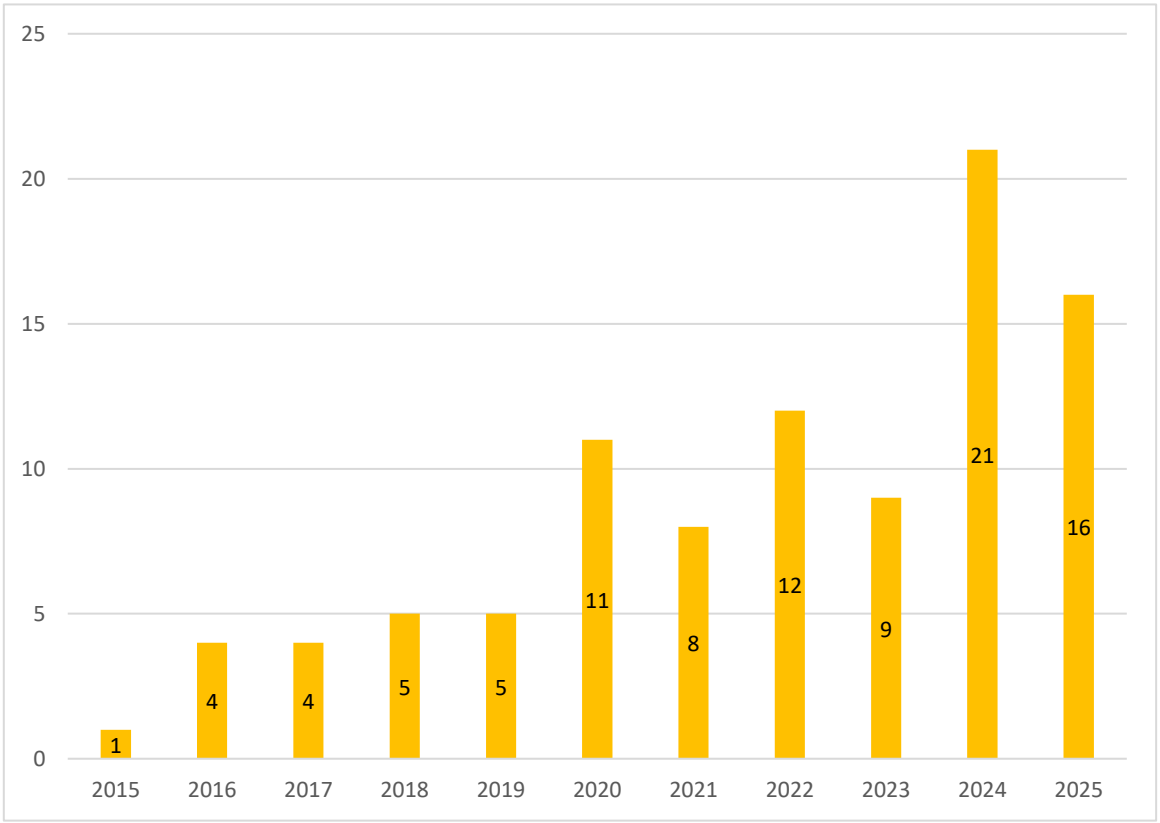

Figure 1
Graph of Number Green Accounting Publication (2015-2025)
Source: The Authors, 2025

The mapping of research development regarding Green Accounting over the last decade reveals interesting dynamics. As visualized in Figure 1, the literature trend began with slow growth during the 2015 to 2019 period. Starting in 2020, academic attention toward this topic began to intensify, marked by an increase in the number of publications until reaching its peak in 2024 with 21 articles. Although there is a slight decrease in volume in 2025, the data generally confirms that the discourse on Green Accounting has become a mainstream subject within accounting and environmental research.

THEORETICAL BASIS AND HYPOTHESIS DEVELOPMENT

The logic underlying the practice of Green Accounting is the systematic integration of environmental and financial data. This process involves crucial stages, ranging from data collection, in-depth analysis, and estimation of costs related to ecological impacts, to the presentation of integrated reports. The fundamental objective of this activity is to minimize the adverse impacts of corporate operations on the natural environment while ensuring efficient control of costs arising from conservation, prevention, or remediation activities (Aniela, 2012). Thus, Green Accounting functions as a framework that supports sustainable strategic decision-making, balancing the aspects of profitability and ecological responsibility.

Bibliometric analysis is defined as a research method that evaluates scientific activity, based on the assumption that researchers always need to connect one study to another (Tupan et al., 2018). Its primary objective is to map and explain the evolution of a scientific discipline. This process is crucial for identifying progress and developments in knowledge related to a specific topic. Therefore, bibliometric studies serve as an essential instrument for observing the rate of research development from diverse publication sources. This analysis functions to decompose the dynamics of the literature, including the number of publications, subject categories, research approaches, and author productivity levels.

Furthermore, bibliometric studies serve as a strategic instrument to monitor the growth rate of research from various global publication sources. With its ability to comprehensively dissect the dynamics of the literature, this analysis can present objective data regarding publication volume, diversification of subject categories, and trends in research approaches used by the scientific community. Additionally, bibliometrics allows for the assessment of productivity levels and the influence of authors or institutions, enabling researchers to recognize key figures as well as potential future trends for further exploration.

Referring to the basic assumptions and the underlying accounting principles, Green Accounting Theory places crucial emphasis on the environmental cost assessment conducted by business entities. This obligation arises because every company must identify and integrate financial information with environmental data, subsequently presenting reports that indicate their level of success in minimizing adverse impacts and managing the environmental costs incurred. Current reality has urged the business sector to adopt more accountable and responsible operational methods. Therefore, the implementation of Green Accounting has become an important strategic solution for realizing sustainable business practices (Rahmatika et al., 2025).

Green Accounting functions as a strategic instrument for documenting and reporting ecological impacts arising from corporate operational activities within financial statements. Referring to the view of Ningsih & Rachmawati (2017), this concept integrates environmental budgets directly into the organization's operating cost structure. The implementation of Green Accounting aims to optimize energy and natural resource usage efficiency, mitigate health risks, and build a competitive advantage in the market. Through this approach, companies can drive sustainable economic growth without neglecting the integrity and preservation of the surrounding environmental conditions.

The application of Green Accounting by a business entity primarily functions to generate quantitative assessments of financial data related to environmental costs and impacts. In line with this, Nuryanti et al. (2015) emphasize that through this concept, companies are encouraged to continuously intensify their efforts in minimizing various environmental issues they face. Thus, the

adoption of Green Accounting by a company inherently becomes a form of accountability directed toward stakeholders.

Through the integration of environmental variables into the accounting system, companies can identify efficiencies in resource use while reducing legal and social risks. Consequently, the adoption of Green Accounting inherently transforms into a tangible manifestation of organizational transparency and accountability directed toward stakeholders. This proves that long-term financial success can no longer be separated from corporate responsibility in preserving the global ecosystem.

A bibliometric study conducted by Putri et al. (2024) confirms a very significant acceleration in the literature regarding Green Accounting during the period from 2013 to 2023. The rapid development of this research is triggered by an accumulation of scientific findings proving that the integration of environmental aspects into the accounting system provides strategic value, both for industrial efficiency and the welfare of the global community at large. This positive trend is predicted to continue strengthening alongside the increasing collective awareness of companies toward the urgency of environmental issues and the pressing need to maintain business sustainability amidst modern ecological crisis challenges.

Furthermore, that research utilizes visual mapping to analyze the interaction between terms to identify the conceptual structure that forms the primary foundation of the green accounting discourse. Through this approach, it is clearly visible how various theoretical concepts are interrelated and form a solid framework for sustainability reporting. The identification of this intellectual structure not only clarifies the roadmap of the research already conducted but also opens up significant opportunities for subsequent researchers to explore new, more specific research gaps, such as deep dives into the aspects of environmental information and broader social impacts.

Through a co-occurrence analysis approach, this study identifies the convergence of the most dominant terms in the literature, represented by keywords such as Green Accounting, Corporate Social Responsibility, Profitability, Environmental Performance, Environmental Disclosure, and Environmental Accounting. The dominance of these terms reflects that the current mainstream research remains heavily focused on the link between environmental reporting and financial performance and corporate social responsibility.

Therefore, it can be concluded that the field of Green Accounting still holds broad prospects for exploration for future researchers. This opportunity can be optimized by dissecting research gaps sourced from reputable journals, networks of key researchers, or the dynamics of frequently referenced keywords. One promising direction for research development is to narrow the focus to more specific research objects, such as the transparency of Environmental Information, to provide a deeper and more up-to-date contribution to the literature.

Although bibliometric analysis provides a strong overview of trends, its highly dynamic data characteristics allow for shifts in findings in the future as the literature continues to be updated. To capture these dynamics accurately, this research integrates the use of Microsoft Excel and VOSviewer software to map and visualize research trends related to Green Accounting Theory. As an essential instrument in bibliometric network analysis, VOSviewer allows researchers to transform complex literature data into easily understandable visual representations, so that the direction of this theory's development can be identified in greater depth.

The effectiveness of VOSviewer in this study is supported by its ability to map networks through five main link categories according to Jan van Eck & Waltman (2023). These five links include Co-authorship for analyzing collaboration between authors, organizations, or countries, as well as Co-occurrence which maps the relationship between topics through the similarity of keywords, titles, and abstracts. Additionally, there are Citation links to see the citation relationships between articles, Co-citation to identify publications frequently cited together, and Bibliographic Coupling which groups literature based on the similarity of the references used. Through a combination of these links, the mapping of the intellectual structure of Green Accounting can be conducted comprehensively and systematically.

RESEARCH METHODOLOGY

This research employs a Bibliometric study, which is defined as a quantitative approach method that evaluates scientific activity, based on the assumption that researchers always need to connect one study to another (Tupan et al., 2018). Etymologically, the term is derived from the words biblio (book) and metrics (to measure), making it a medium of analysis and a benchmark for literature using statistical and mathematical methods (Diodato, 2012; Royani & Idhani, 2018). Its primary objective is to map and explain the evolution of a scientific discipline. Thus, bibliometric studies serve as an essential instrument for observing the rate of research development from diverse publication sources, functioning to decompose the dynamics of the literature, including the number of publications, subject categories, research approaches, and author productivity levels.

This study aims to analyze the scientific literature concerning Green Accounting. Primary data were collected from journals and related research publications through the Publish or Perish application using the keyword "Green Accounting." Overall, the data compilation process yielded 96 articles published between 2015 and 2025. The research methodology applied is a qualitative study, supported by a comprehensive literature review and a descriptive statistical approach. To visualize and analyze the trends in publication development within this domain, the researcher utilized VOSviewer software.

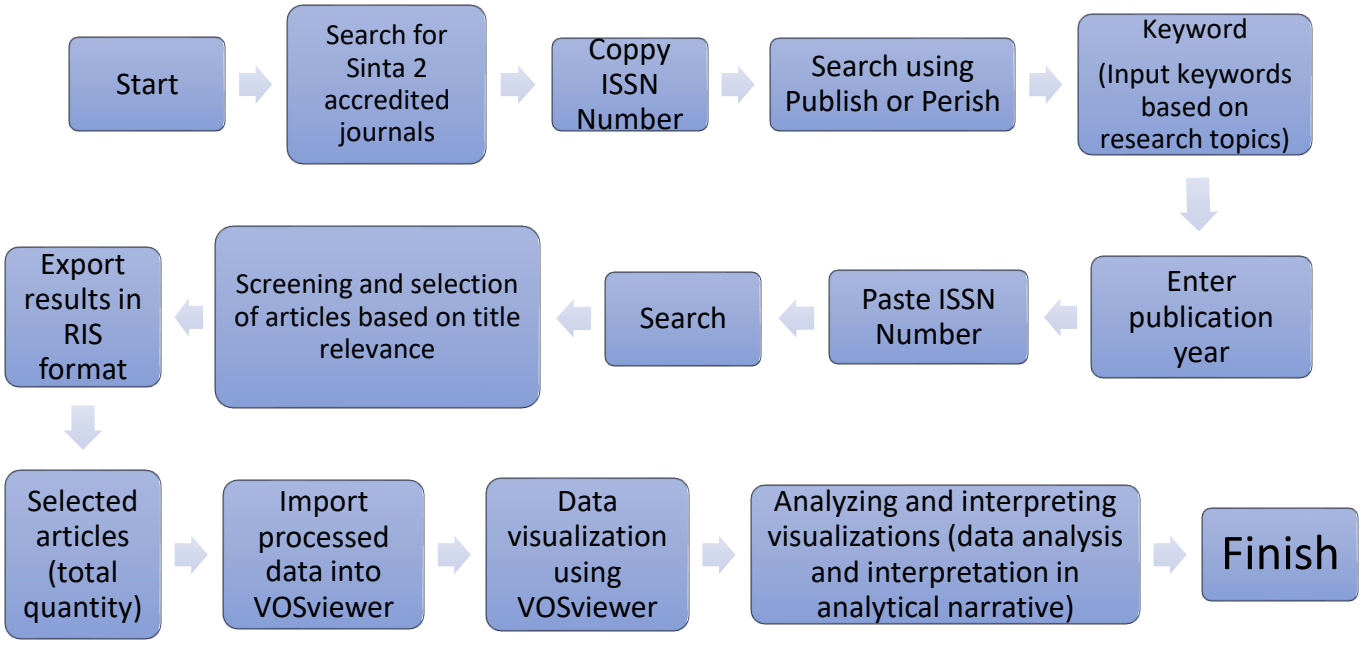

Figure 2
Stages of the Bibliometric Analysis Mtehod
Source: The Authors, 2025

In bibliometric analysis, VOSviewer is a beneficial and popular tool (Tsilika, 2023). By using generic concepts as a guide, VOSviewer creates network visualizations and analyzes evolution within a specific field. The following image illustrates the stages of the research method in bibliometric analysis:

The research stages began with the process of identifying data sources through the selection of reputable journals accredited as Sinta 2. The researcher extracted journal identities in the form of ISSN numbers as the primary parameter for metadata searching. Subsequently, the data collection process was conducted using the Publish or Perish software. At this stage, the researcher integrated the ISSN numbers, publication year range, and relevant keywords to perform an automated article search.

Once the raw data were retrieved, a screening and selection process was carried out to ensure that each identified article possessed strong title relevance to the research topic. Articles meeting the criteria were then categorized and exported into the RIS file format. This file served as the database uploaded into the VOSviewer application for mapping and visualizing the bibliometric networks.

In the final stage, the visualization results were examined through a process of interpretation and narrative analysis. The researcher synthesized an in-depth explanation regarding the interconnections between the emerging data before ultimately drawing comprehensive conclusions from the study.

The following table presents the number and percentage of Green Accounting journals from 2015 to 2025:

Table 1
Number and Percentage of Green Accounting (2015-2025)

No	Year	Number of Publication	Presentage
1	2015	1	1,04
2	2016	4	4,17
3	2017	4	4,17
4	2018	5	5,21
5	2019	5	5,21
6	2020	11	11,46
7	2021	8	8,33
8	2022	12	12,50
9	2023	9	9,38
10	2024	21	21,88
11	2025	16	16,67
Total		**96**	**100,00**

Source: The Authors, 2025

Based on the data presented in Table 1, there is a significant escalation in scientific productivity within the Green Accounting domain, which reached its peak in 2024 with a total of 21 publications. This surge reflects an extraordinary acceleration of academic interest compared to the initial phase in 2015, where the topic was represented by only a single article. The transition from moderate growth in subsequent years—averaging four articles per year—to the exponential spike in 2024 indicates that green accounting has now shifted from a marginal issue to a top priority in global sustainability discourse.

This growth phenomenon does not merely demonstrate quantity; it also illustrates the urgency of integrating environmental aspects into modern accounting frameworks amidst the pressures of the global climate crisis. The data gathered from various selected literatures serves as a critical foundation that defines and directs the scope of the reference search in this study. By establishing the initial boundaries for this period, the researcher is able to capture the dynamics of evolutionary thought from its early emergence to its current phase of research maturity. This ensures that the resulting analysis remains relevant and is capable of capturing corporate reporting paradigm shifts comprehensively.The details regarding the distribution of articles used for this bibliometric analysis can be seen in the table below, which contains publication data from various research periods:

Table 2
Authors and Journal of Publication

No	Author	Journal	Sample	Number of Citations
1.	Dura & Suharsono, (2022)	Jurnal Ilmiah	52 sample	130 Times

No	Author	Journal	Sample	Number of Citations
		Akuntansi		
2.	Abdullah & Yuliana, (2018)	Jurnal Ilmiah Akuntansi	-	48 Times
3.	Rahmawati & Hamzah, (2025)	Jurnal Ilmiah Akuntansi	-	108 Times
4.	Anggita et al., (2022)	Jurnal Ilmiah Akuntansi	-	-
5.	Ivanda et al., (2024)	Jurnal Ilmiah Akuntansi	23 sample	11 Times
6.	Gantino et al., n.d.	Jurnal Ilmiah Akuntansi	-	61 Times
7.	Zamzami & Mukhlis, (2020)	Jurnal Ilmiah Akuntansi dan Bisnis	-	-
8.	Kholmi & Nafiza,(2022) Latifah et al., (2018)	Jurnal Akuntansi dan Auditing Indonesia	31 sample	5 Times
9.	Surianti & Hutagalung, (2025)	Jurnal Ilmiah Akuntansi	31 sample	1 Times
10.	Anggreni et al., (2025)	Jurnal Dinamika Akuntansi	171 sample	-
11.	Fitria & Aeni, (2025)	Jurnal Ilmiah Akuntansi,	41 sample	-
12.	O.P et al., (2022)	Jurnal Akuntansi dan Bisnis	24 sample	-
13.	Ario Wicaksono et al., (2025)	Media Riset Akuntansi, Auditing & Informasi	50 sample	12 Times
14.	Febrianto et al., (2025)	Jurnal Reviu Akuntansi dan Keuangan	-	36 Times
15.	Soleha & Isnalita, (2022)	Jurnal Akuntansi Multiparadigma,	-	25 Times
16.	Maharani & Akbar, (2025)	Jurnal Ilmiah Akuntansi,	43 sample	1 Times
17.	Sudarmaji et al., (2022)	Jurnal Ilmiah Akuntansi	44 sample	4 Times
18.	Sulistiawati & Novi, (2016)	Jurnal Reviu Akuntansi dan Keuangan	54 sample	200 Times
19.	Rusmana et al., (2023)	Jurnal Analysis of Accounting Information ...	-	5 Times
20.	Santoso & Handoko, (2025)	Jurnal ASET (Akuntansi Riset)	5 sample	60 Times
21.	Christy & Tjun Tjun, (2023)	Jurnal Aset Akuntansi	-	3 Times
22.	Rismawati & Hamid, (2024)	Jurnal Kajian Akuntansi	201 sample	25 Times
23.	Ningsi et al., (2024)	Jurnal Ilmiah Akuntansi	35 sample	4 Times
24.	Azizah & Fujianti, (2024)	Jurnal Ilmiah Akuntansi	159 sample	-

No	Author	Journal	Sample	Number of Citations
25.	Rambe, (2020)	Jurnal Ilmiah Akuntansi	225 sample	88 Times
26.	Baas & Schrooten, (2006)	Jurnal Ilmiah Akuntansi	-	22 Times
27.	Syafrina Qolbiatin Faizah, (2020)	Jurnal Riset Akuntansi Kontemporer	24 sample	182 Times
28.	Bawono, (2025)	Media Riset Akuntansi, Auditing & Informasi	79 sample	-
29.	Rachmawati et al., (2025)	Jurnal Riset Akuntansi Kontemporer Volume 12, No 2, Oktober 2020, Hal. 94-99	170 sample	1 Times
30.	Laila Oshiana Fitria A'zizah et al., (2024)	JURNAL Riset Akuntansi dan Keuangan Indonesia	-	78 Times
31.	Paramita & Cahyati, (2013)	Mapping Tolerance in Accounting and Finance	128 sample	14 Times

*Citation calculations are based on Google Scholar up to December 18, 2025

Source: The Authors, 2025

RESULTS AND DISCUSSION

This section presents the results of the bibliometric mapping conducted using VOSviewer software. A comprehensive overview of the network structure is provided in Figure below:

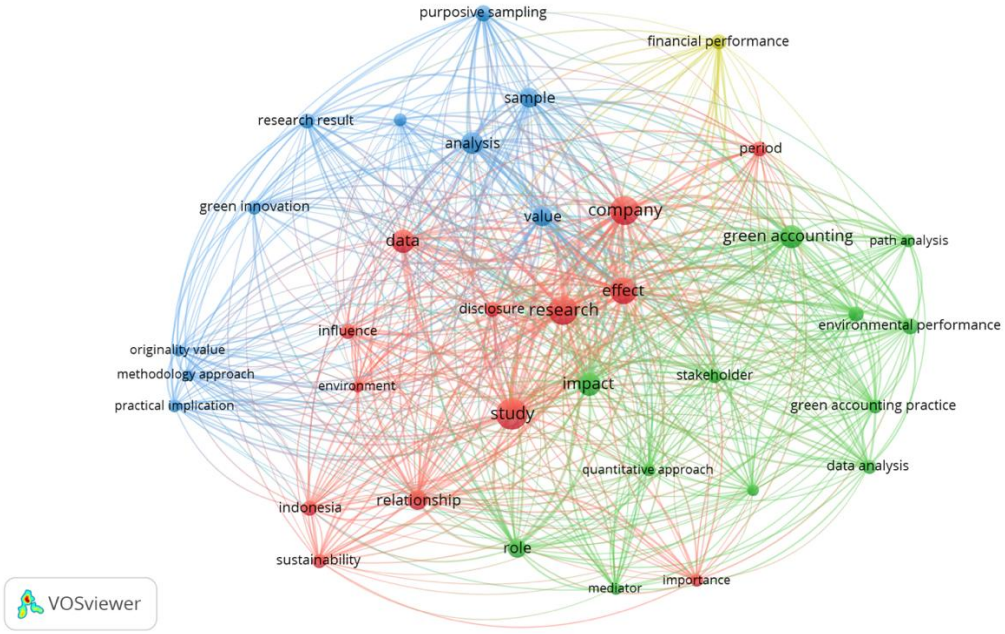

Figure 3
Network Visualization
Source: The Authors, 2025

Illustrates the division of several clusters or groups based on the strength of their relationships with one another through the use of different colors.

The First Cluster (Red), which is the most significant, consists of study, impact, influence, environment, disclosure, value, company, data, relationship, Indonesia, practicality, original value, and green innovation. This cluster collectively highlights the practical implementation of Green Accounting within the accounting discipline. The interconnectedness of these terms underscores the importance of comprehensive measurement and reporting of environmental costs and broader sustainable development targets. This cluster serves as the primary focus as it encompasses fundamental concepts and how these concepts are translated into tangible accounting practices.

The Second Cluster (Green) includes keywords such as purposive sampling, sample, analysis, research result, data, and green innovation. This cluster explicitly delineates the research process and its findings. It underlines how data is collected through sample determination using the purposive sampling method, followed by an in-depth analysis stage, which ultimately yields research results closely related to the topic of green innovation.

The Third Cluster (Blue) consists of keywords such as green accounting practice, green accounting, stakeholder, mediator, importance, quantitative approach, data analysis, impact, effect, and performance. This word cluster distinctly presents the hypothesis testing design regarding causal relationships. It emphasizes the urgency and influence of green accounting implementation on corporate performance, involving the central role of stakeholders. To validate these relationships, the study utilizes a rigorous quantitative approach, including specific data processing, to unravel effects mediated by intervening variables (mediators).

The Fourth and Final Cluster (Yellow) includes keywords such as financial performance, period, performance, panel analysis, effect, and green accounting. This group describes the statistical testing component of the study. This cluster focuses on testing the influence of green accounting on corporate financial performance. The method chosen for this investigation is panel data analysis, which is essential for examining how an entity's performance fluctuates over several time periods under the influence of green accounting variables.

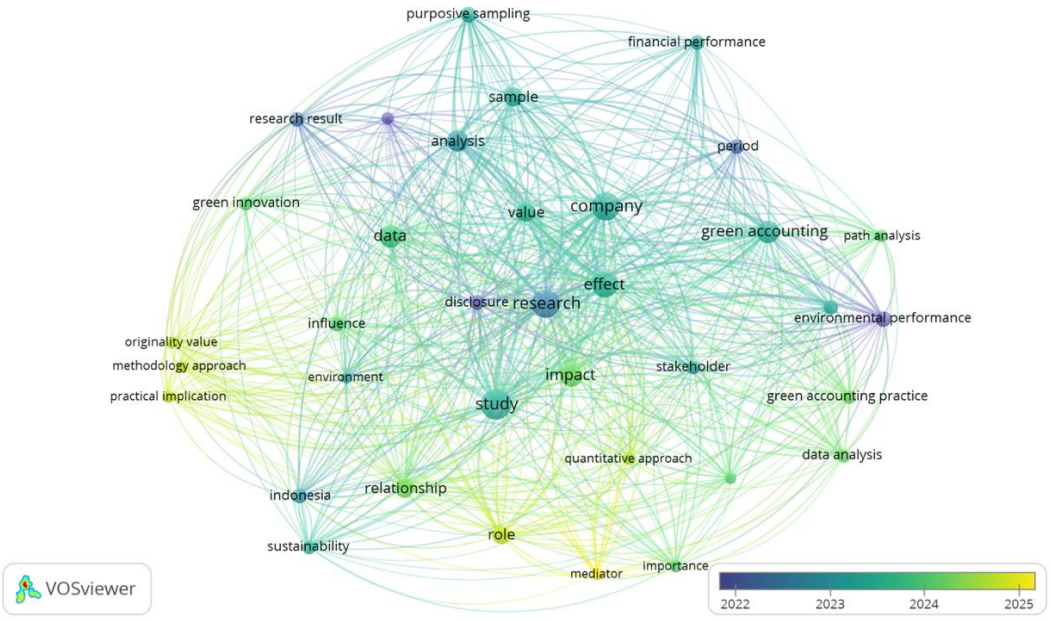

Figure 4
Overlay Visualization
Source: The Authors, 2025

Overlay visualization is used to monitor the evolution of sustainable business studies from 2015 to 2025. The most frequently researched topics or keywords can be identified through this visualization. Brighter colors in the visualization indicate more recent publication years for a particular issue, while darker colors indicate that the research topic has been studied for a longer period.

This research explores how Green Accounting influences management decisions related to environmental performance. Currently, stakeholders do not only prioritize financial profit but also pay significant attention to environmental aspects. According to a study by Manuhara (2015), the increasing environmental awareness among financial statement users has triggered a demand for information regarding a company's environmental performance. This condition is expected to provide a positive impact on the company's position over a sustainable timeframe.

By utilizing VOSviewer, we display the density of the most dominant research topics through bibliometric visualization. The density display effectively provides a visual representation of how research topics have evolved. The most widely discussed issues are indicated by keywords that appear brighter and wider. The density visualization of sustainable business efficiency studies is then presented in the following figure:

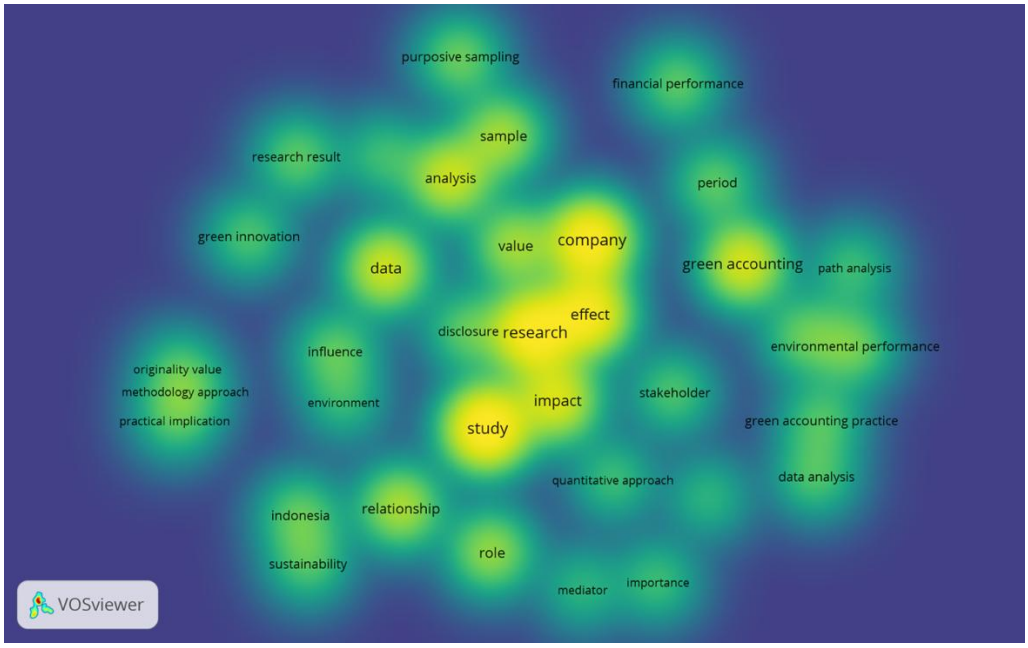

Figure 5
Density Visualization 1
Source: The Authors, 2025

Based on the figure above, it can be concluded that Green Accounting has become the most extensively studied issue. Nevertheless, there is a need to pay closer attention to research concerning Environmental Accounting. This topic is noted as material that remains minimally discussed within the literature. Therefore, this condition presents a significant gap and an opportunity for research that can be conducted in the future.

CONCLUSION AND SUGGESTIONS

Green Accounting was selected as the study theme to evaluate the extent of its evolution within academic literature. Over the last 10 years, spanning from 2015 to 2025, a number of publications discussing this subject have been identified. The results of the bibliometric mapping indicate that research on Green Accounting has experienced significant and widespread development. This is supported by findings across various articles revealing that the implementation of Green Accounting not only generates benefits for the industrial sector but also provides broad advantages for the global community.

Furthermore, it is estimated that the values inherent in Green Accounting will continue to grow as an increasing number of corporations gain awareness of environmental issues and strive to maintain their business operational sustainability. From this research, it can be concluded that there are seven most popular keywords: Green Accounting, Corporate Social Responsibility, Profitability, Environmental Performance, Environmental Disclosure, and Environmental Accounting. these findings suggest that future researchers can continue studies on Green Accounting, particularly by utilizing data from bibliometric mapping.

Research gaps can be identified through the most frequently cited keywords, journals, or authors. Additionally, this study can be developed further, for instance, by focusing on specific aspects of Green Accounting, such as Environmental Information. Although the methodology used in this study is bibliometric, the analyzed data is non-static, implying the possibility of shifting trends in the future.

Based on the results of the analysis, the researcher formulates several strategic recommendations for future study development. For future researchers, it is recommended to conduct a deeper exploration of more specific and technical research objects, such as the transparency of Environmental Information or environmental auditing, to provide a practical contribution toward strengthening green accounting standards. Moreover, future research has the opportunity to expand the database coverage beyond Scopus and combine bibliometric methods with qualitative or experimental approaches to validate theoretical trends against real-world phenomena.

DECLARATION OF ARTIFICIAL INTELLIGENCE USAGE

In the process of drafting this paper, the author utilized Artificial Intelligence (AI) tools, specifically Gemini, to refine linguistic clarity, enhance grammatical precision, and optimize the overall structural flow of the text. It is important to emphasize that the AI was not employed for data interpretation, scientific judgment, or the formulation of research conclusions. Every segment produced with the assistance of AI has been rigorously scrutinized, modified, and verified by the author. Consequently, the author maintains total accountability for the manuscript's originality and academic integrity. This AI technology does not qualify for authorship and is not recognized as a co-author of this work.

CONFLICT OF INTEREST

The author affirms that no competing interests—be they financial, personal, or institutional—exist that could potentially bias the results, interpretation, or publication of this research.

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