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ANALYSIS OF SUSTAINABILITY ACCOUNTING STANDARDS: A REVIEW

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Abstract. The United Nations (UN), one of the international organizations, carries out various studies within the framework of their objectives for protecting the environment for sustainable development and against the climate crisis. This study is also an academic written source that supports the UN's goals. This study conducted a bibliometric analysis of 128 articles scanned in the Web of Science SSCI index within the scope of sustainability accounting standards. Because of the study, it is noteworthy that there has been an increase in the number of publications on sustainability accounting standards after 2017. In recent years, enterprises have increased awareness about sustainability, and accordingly, they attach importance to environmental practices in the production process. Another finding is that the publications are mostly co-authored, and these authors are from different countries. In this regard, it was observed that the authors who contributed the most works were from Spain. As a result of creating a word cloud image, it was determined that the word sustainability was the most frequently used keyword. The analysis revealed that the journal "Sustainability" publishes the most works on this subject. This study, a reference source for new studies, is thought to contribute to the international literature.

Keywords: Sustainability; Sustainability Accounting; Sustainability Accounting Standards

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1. Introduction

Meeting unlimited needs with limited resources is the basis of economics. Today's natural disasters remind mankind of the importance of limited resources. In this direction, scientists carry out various studies under the umbrella of "sustainability".

In 1987, the concept of sustainability was explained in the United Nations Brundtland Report (Maniora, 2018). The concept of sustainability is used as French "Durabilite", Dutch "Duurzaamheid" and German "Nachhaltigkeit" (Öktem & Karabinar, 2022; Demircioğlu & Ever, 2019). It is explained as sustainability, "the use of natural products and energy in a way that does not harm the environment" from the Oxford Advanced Learner's Dictionary. Another definition of sustainability was provided by Goedertier et al. (2023): "Sustainability has three dimensions for consumers: social equality, naturalness, circularity-recycling". The other dimensions of sustainability are economic, social, and environmental (University of Mississippi, Office of Sustainability). Sustainability accounting, a sub-branch of accounting, is a science that records, classifies, summarizes, analyses and reports data that includes social and environmental impacts of businesses other than economic events.

Many organizations are seriously promoting sustainability within the scope of natural disasters, epidemics, and environmental protection. The Sustainability Accounting Standards Board is one of the organizations working in accounting for sustainability. It is a non-profit organization that creates sustainability accounting standards that require businesses to comply with sustainability. The Sustainability Accounting Standards Board, the Global Reporting Initiative and the International Integrated Reporting Committee differ (Akarçay, 2014).

The Sustainability Accounting Standards Board (SASB), funded by Bloomberg, Rockefeller Foundation, Deloitte, Ernst & Young, Price Waterhouse Coopers, and the Ford Foundation, among others, has developed standards for measuring and reporting on ESG metrics (Parfitt, 2024). The Sustainability Accounting Standards Board (SASB) continues its activities with the IFRS organization. The fact that there are 564 letters with comments to IFRS on sustainability accounting standards shows the interest in this issue (Garvey et al., 2021). Established in 2011, SASB has developed sustainability accounting standards in 11 sectors - 77 industries. These sectors are as follows:

Table 1. The Sustainability Accounting Standards Board (SASB) Materiality Map

Dimension	General Issue Category
Environment	GHG Emissions
	Air Quality
	Energy Management
	Waste &Waste Water Management
	Waste &Hazardous Material Management
	Ecological Impacts
Social Capital	Human Rights & Community Relations
	Customer Privacy
	Data Security
	Access & Affordability
	Product Quality & Safety
	Customer Welfare
Human Capital	Selling Practices & Product Labelling
	Labour Practices
	Employee Health & Safety
Business Model & Innovation	Employee Engagement, Diversity & Inclusion
	Product Design & Lifecycle Management
	Business Model Resilience
	Supply Chain Management
	Materials Sourcing & Efficiency
Leadership & Governance	Physical Impacts of Climate Change
	Business Ethics
	Competitive Behaviour
	Management of the Legal & Regulatory Environment
	Critical Incident Risk Management
	Systemic Risk Management

Source: The Sustainability Accounting Standards Board (SASB)

<https://sasb.ifrs.org/wp-content/uploads/2021/11/MMap-2021.png>

Sustainability requires reporting that includes financial and non-financial data. SASB has played an important role by guiding businesses in creating sustainability reports in a common language. Sustainability accounting has emerged with the necessity of creating the data for this report. In addition to financial data, investors are also interested in non-financial data of corporate enterprises (Öktem & Karabınar, 2022; Demircioğlu Ever, 2019). Sustainability accounting also serves investors in this respect. Sustainability accounting differs from traditional accounting and environmental accounting. Sustainability accounting has a broader perspective than environmental accounting. While traditional accounting (financial accounting) deals only with the financial situation of enterprises, it can be stated that sustainability accounting plays a role within the scope of

management accounting, except for the financial situation. In short, Sustainability accounting is a branch of science that deals with economic, social and environmental impacts in an integrated manner (Can ve Özarı, 2023).

In addition, studies on carbon accounting are included in the academic literature. Sustainability accounting also has differences from carbon accounting. Fidancı and Yükçü (2018) stated in their research that carbon accounting is within the scope of sustainability accounting.

Sustainability accounting is a discipline in which non-financial information that contributes to the performance of the business is presented to business interest groups (Sahib & Malik, 2023). Demircioğlu and Ever (2019) summarized the benefits of the sustainability accounting system to businesses in their study as follows:

- Sustainability accounting contributes to the determination of production costs,
- Demonstrates the benefits, financial opportunities and cost-saving advantages of sustainability-oriented activities,
- Helps to control risks and costs as a result of assessing risks and costs,
- It increases resource efficiency by tracking energy and material flows in enter-prises,
- As a result of increasing the awareness of business employees, it strengthens the responsibilities of employees,
- Ensures that the public is aware of corporate responsibility, transparency and credibility in social and environmental issues,
- An enterprise's environmentally sensitive and socially responsible behaviour provides a more favourable investment environment for institutional investors,
- It helps to strengthen relations with external stakeholders.

Sustainability accounting has benefits for businesses, society, employees, the environment and other living things. In summary, sustainability accounting contributes to companies within the framework of the social responsibility principle of accounting and is in line with the United Nations' sustainability development goals. Sustainability accounting and sustainability accounting standards are, therefore, important fields. From a bibliometric point of view, it is clear that internationally listed studies will contribute to the literature.

Many different sustainability standards have been established nationally and internationally. Different organizations publish different standards, codes, frameworks and guidelines. The standards established by the Sustainability Accounting Standards Board represent a common denominator. When these standards are analyzed (Goedertier, et al., 2024);

- Applicable to all investors,
- Relevant and relevant across the industry,
- Focused on value creation,
- Expected to bring benefits above perceived costs,
- Easily verifiable,
- Impartial and supportive of decision-making,
- The highest possible quality,
- Reflects the views of all stakeholders,
- Committed to supporting the transition to integrated reporting,
- Committed to supporting harmonization with international accounting standards

2. Materials and Methods

Sustainability accounting standards from a holistic bibliometric perspective. Bibliometric is defined as “the numerical analysis of publications produced by individuals or institutions in a specific field in a specific period and in a specific region and the relationships between these publications” (Tübitak Ulakbim Cahit Arf Knowledge Center).

Bibliometric analysis provides information on trends, collaborations, etc., within the scope of big data in the literature on the subject planned to be researched. Mapping the literature allows academics in the relevant field to 1) gain a holistic perspective on the subject, 2) see academic gaps on the subject, and 3) provide ideas for future studies (Castañeda et al., 2022).

In this context, studies on sustainability accounting standards have been tried to be mapped with the bibliometric analysis technique. First of all, according to the deductive method, the general information and data collection process obtained as a result of the literature search on the subject in the Web of Science is presented in Table 2 and Table 3.

Table 2. Data Collection Process and Limitation of the Research



Table 3. General Information

	Results
Number of Articles	612
Timespan	1994:2024
Document Language	611 Article: English / 1 Article: Africa
Affiliations	200 different institutions
Countries/Regions	80 different countries
Number of Publishers	46
Research Area Types	46

Index scanning of the related research was made on 10.03.2024. As a result of the search of the studies titled "Sustainability Accounting Standards", 612 articles were made available to readers as Open Access. 1 article was withdrawn. 611 Articles are written in English, and 1 Article is written in the African language.

In the distribution of open-access articles within the scope of Web of Science SSCI, according to the authors' countries, the country with the highest number of publications is "The People's Republic of China". More than 20 notable scientific articles have been published by more than 20 co-authors.

Limitations of the Research: Although there are 612 articles within the scope of Sustainability Accounting Standards, studies related to fields other than accounting and finance were excluded from the scope of the research. Table 4 lists 128 studies that relate accounting and finance disciplines.

Table 4. Published in Web of Science within the Scope of Sustainability Accounting Standards within the Scope of Accounting and Finance Division

	Author	Article Name	Journal Name	Year	Basic Topic of Article
1	Cooper, D.J., Everett, J., Himick, D. & Senkl, D.	Rethinking Accounting, Accountability, and Accounting Regulation: Concerns about the Proposed Canadian Sustainability Standards Board	Accounting Perspectives	2023	The views of business academics were examined by the Canadian Sustainability Standards Board
2	Poppe, K., Vrolijk, H., de Graaf, N., van Dijk, R., Dillon, E. & Donnellan, T	Sustainability Monitoring with Robotic Accounting-Integration of Financial and Environmental Farm Data	Sustainability	2022	The farm management information system is explained by expanding the sustainability criterion of financial farm accounting.
3	Maechler, S.	Accounting for whom? The financialisation of the environmental economic transition	New Political Economy	2023	It was explained that international academics showed little interest in accounting standards related to sustainability and that more attention should be paid to this issue.
4	Farooq, M.B. & DeVilliers, C.	The shaping of sustainability assurance through the competition between accounting and non-accounting providers	Accounting Auditing & Accountability Journal	2019	The impacts of the sustainability assurance system between accounting sustainability assurance providers and non-accounting sustainability assurance providers were investigated by analysing interviews in Australia and New Zealand.
5	Sellare, J., Meemken, E.-M., Christophe Kouamé, Ch. & Qaim, M.	Do Sustainability Standards Benefit Smallholder Farmers Also When Accounting for Cooperative Effects? Evidence from Cote d'Ivoire	American Journal of Agricultural Economics	2020	Fair trade certified and non-certified farmers in Cote d'Ivoire were examined in terms of sustainability standards and the effects of cooperativism.
6	Parte, L., Garvey, A.M., McNally, B. & Gonzalo-Angulo, J.A.	True and fair view/fair presentation as a nexus between conventional accounting, sustainability accounting and Islamic accounting: unifying three frameworks?	Economic Research-Ekonomska Istrazivanja	2019	The compliance with sustainability accounting and Islamic accounting ethical rules and true and fair view /fair presentation were examined.
7	Majid, M.F., Meraj, M. & Mubarik, M.S.	In the Pursuit of Environmental Sustainability: The Role of Environmental Accounting	Sustainability	2022	GDP and firm size were compared with environmental accounting reports, including sustainability.
8	Kulik, A. & Dobler, M.	Stakeholder participation in the ISSB's standard-setting process: the consultations on the first exposure drafts on sustainability reporting	Sustainability Accounting Management and Policy Journal	2023	Stakeholder engagement was examined during the standard-setting phase of the International Sustainability Standards Board.
9	Macellari, M., Yuriev, A., Testa, F. & Boiral, O.	Exploring bluewashing practices of alleged sustainability leaders through a counter-accounting analysis	Environmental Impact Assessment Review	2021	A counter-accounting approach was applied to a sample of 28 companies to conduct a content analysis of their relationship with the Sustainable Development Goals.
10	Maughan, R. & O'Dochartaigh, A.	New boundaries for sustainability accounting? A case study of multi- entity accounting and reporting in the agrifood sector	Accounting Auditing and Accountability Journal	2023	The role of accounting within the multi- entity sustainability initiative is explained in the study
11	Garvey, A.M., Parte, L., McNally, B. & Gonzalo-Angulo, J.A.	True and Fair Override: Accounting Expert Opinions, Explanations from Behavioural Theories, and Discussions for Sustainability Accounting	Sustainability	2021	24 accounting experts on the alignment of true and fair view and fair presentation in financial statements with sustainability accounting explained by applying a questionnaire regarding
12	Jaksic, M., Fabris, N. & Jesic, M.	Intertemporal current account sustainability in the presence of structural breaks	Zbornik Radova Ekonomskog Fakulteta U Rijeci- Proceedings of Rijeka Faculty of Economics	2018	The sustainability of current accounts in the Czech Republic, Hungary, Poland and Serbia is analyzed with unit root tests.
13	Truant, E., Corazza, L. & Scagnelli, S.D.	Sustainability and Risk Disclosure: An Exploratory Study on Sustainability Reports	Sustainability	2017	The study analyzed the data of organizations that publish sustainability disclosures in accordance with the global reporting initiative
14	Andre, C., Balcilar, M., Chang, T., Gil-Alana, L.A. & Gupta, R	Current account sustainability in G7 and BRICS: Evidence from a long-memory model with structural breaks	Journal of International Trade and	2018	The current account sustainability of G7 and BRICS countries is modelled with gross domestic product, and structural breaks are analyzed.

			Economic Development		
15	Smit, A.	Analysing the contributory role of the accounting profession to save our planet	Tydskrif Vir Geesteswetenskappe	2020	The study explains how environmental costs should be measured and how sustainability accounting should be evaluated in management accounting. The relationship between the accounting profession and these developments is mentioned.
16	Kasperzak, R., Kureljusic, M., Reisch, L. & Thies, S.	Accounting for Carbon Emissions-Current State of Sustainability Reporting Practice under the GHG Protocol	Sustainability	2023	Carbon emission accounting is empirically examined by analyzing the data of 16604 companies between 2009 and 2019.
17	Farooq, M.B., Zaman, R. & Nadeem, M.	AccountAbility's AA1000AP standard: a framework for integrating sustainability into organisations	Sustainability	2021	This study evaluated the integration of corporate sustainability in New Zealand companies through interviews with company managers.
18	Cerilli, S.L.N.A., Pisani, D., Vallecillo, S. & Tubiello, F. N	A sustainability scoreboard for crop provision in Europe	Ecosystem Services	2020	In this study, an attempt has been made to create a measurement system within the scope of the accounting system by creating a sustainability scoreboard for selected crops in European countries.
19	Zdolšek, D. & Beloglavec, S.T.	Sustainability Reporting Ecosystem: A Once-in-a-Lifetime Overhaul during the COVID-19 Pandemic	Sustainability	2023	this study examines the impact of the COVID-19 pandemic on sustainability reporting disclosure
20	Callway, R., Pineo, H. & Moore, G.	Understanding the Role of Standards in the Negotiation of a Healthy Built Environment	Sustainability	2020	Healthy Built Environment principles are examined in the study
21	Barker, R.	Corporate natural capital accounting	Oxford Review Of Economic Policy	2019	The author explained the need for corporate natural capital accounting and reporting systems
22	Dorn, F., Gaebler, S. & Roesel, F.	Ineffective fiscal rules? The effect of public sector accounting standards on budgets, efficiency, and accountability	Public Choice	2021	The authors explained the impact of accounting standards on governments
23	Campos, P., Alvarez, A., Mesa, B., Oviedo, J.L., Ovando, P., & Caparros, A.	Total income and ecosystem service sustainability index: Accounting applications to Holm Oak Dehesa case study in Andalusia-Spain	Land Use Policy	2020	System of National Accounts and Agroforestry Accounting System (AAS) system results are compared.
24	Hong, N., & Shim, J.	The Effect of the Adoption of International Accounting Standards No. 12 (IAS No. 12) for Firms Reporting Losses: Evidence from Korea	Sustainability	2019	Compared the profitability of Korean Standard Accounting No. 12, Income Taxes (IAS No. 12) and Korean Generally Accepted Accounting No. 16, Accounting for Income Taxes (K-GAAP No. 16) in cases where losses are reported
25	Escoto, X., Gebrehewot, D. & Morris, K.C.	Refocusing the barriers to sustainability for small and medium-sized manufacturers	Journal Of Cleaner Production	2022	The benefits of small and medium-sized manufacturers investing in sustainability initiatives and compliance with sustainability standards are explained.
26	Boiral, O., Heras-Saizarbitoria, I. & Brotherton, M.-Ch.	Professionalizing the assurance of sustainability reports: the auditors' perspective	Accounting Auditing & Accountability Journal	2019	38 semi-directed interviews examined the professionalism of sustainability assurance providers
27	Mozaffer, K., George, S. & Aaron, Y.	Corporate Sustainability: First Evidence on Materiality	Accounting Review	2016	The study attempts to develop a dataset on sustainable investments with firm-specific sustainability ratings.
28	Lee, W.L.	Toward Sustainable Accounting Information: Evidence from IFRS Adoption in Korea	Sustainability	2019	The comparison of the financial statements of Korean enterprises before and after the application of IFRS is examined.
29	Bonin, H., Patxot, C. & Souto, G.	Cyclically-Neutral Generational Accounting	Fiscal Studies	2014	In Spain, data from 1996 and 2005 shows that the sustainability indicator plays a sensitive role in businesses within the scope of generational accounting.
30	Wang, J.-B., Wang, G.-H. & Ou, Ch.-Y.	The Key Factors for Sustainability Reporting Adoption in the Semiconductor Industry Using the Hybrid FRST-PSO Technique and Fuzzy DEMATEL Approach	Sustainability	2023	A hybrid model using fuzzy rough set theory with particle swarm optimization (FRST-PSO) and a fuzzy decision-making trial and evaluation laboratory (Fuzzy DEMATEL) was developed taking into account sustainability reporting.
31	Thomä, J., Dupré, S. & Hayne, M.	A Taxonomy of Climate Accounting Principles for Financial Portfolios	Sustainability	2018	The taxonomy of climate accounting for financial portfolios is analyzed.

32	Afolabi, H., Ram, R. & Rimmel, G.	Harmonization of Sustainability Reporting Regulation: Analysis of a Contested Arena	Sustainability	2022	Different institutions that play an important role in sustainability reporting are evaluated in terms of legislation.
33	Traxler, A. A., Greiling, D. & Hebesberger, H.	GRI Sustainability Reporting by INGOs: A Way Forward for Improving Accountability?	Voluntas	2020	The practice of sustainability reporting by international non-governmental organizations has been investigated.
34	Michelon, G., Patten, D. M. & Romi, A.M.	Creating Legitimacy for Sustainability Assurance Practices: Evidence from Sustainability Restatements	European Accounting Review	2018	Between 2010 and 2014, sustainability reports in terms of sustainability reporting assurance (SRA) were analyzed by taking US enterprises as an example.
35	Cardillo, E. & Longo, M.C.	Managerial Reporting Tools for Social Sustainability: Insights from a Local Government Experience	Sustainability	2020	The contribution of accounting to sustainable regional development is examined.
36	Amiano Bonatxea, I., Gutiérrez-Goiria, J., Vazquez-De Francisco, M.J. & Sianes, A.	Is the global reporting initiative suitable to account for university social responsibility? Evidence from European institutions	International Journal of Sustainability In Higher Education	2022	European HEI reports were analyzed within the framework of the global reporting initiative (GRI) standards used by universities to report their social responsibility activities.
37	Boiral, Olivier; Heras-Saizarbitoria, Inaki	Sustainability reporting assurance: Creating stakeholder accountability through hyperreality?	Journal Of Cleaner Production	2020	A qualitative content analysis of 337 sustainability reports from the mining and energy sectors was conducted to analyze the status of sustainability reporting assurance providers.
38	Gale, Fred; Ascuí, Francisco; Lovell, Heather	Sensing Reality? New Monitoring Technologies for Global Sustainability Standards	Global Environmental Politics	2017	The study states that official standard-setting organizations need to monitor big data with new technological tools.
39	Luis Garcia, Jorge; de los Rios, Ignacio	Model to Develop Skills in Accounting Students for a 4.0 Industry and 2030 Agenda: From an International Perspective	Sustainability	2021	The study stated that those in the field of accounting needed help to adapt to sustainability accounting. The development of accounting skills according to Industry 4.0 and the 2030 agenda was emphasized.
40	Cantele, Silvia; Tsalis, Thomas A.; Nikolaou, Ioannis E.	A New Framework for Assessing the Sustainability Reporting Disclosure of Water Utilities	Sustainability	2018	The sustainability reporting of Italian water utilities was assessed.
41	Afolabi, H., Ram, R. & Rimmel, G.	Influence and behaviour of the new standard setters in the sustainability reporting arena: implications for the Global Reporting Initiative's current position	Sustainability Accounting Management And Policy Journal	2023	Global Reporting Initiative (GRI) has been examined by the European Financial Reporting Advisory Group/European Commission.
42	Jørgensen, S., Mjøs, A. & Tynes Pedersen, L.J	Sustainability reporting and approaches to materiality: tensions and potential resolutions	Sustainability Accounting Management And Policy Journal	2022	The importance of sustainability performance and measurement by relevant stakeholders was assessed.
43	Chua, W.F., James, R., King, A., Lee, E. & Soderstrom, N.	Task Force on Climate-related Financial Disclosures (TCFD) Implementation: An Overview and Insights from the Australian Accounting Standards Board Dialogue Series	Australian Accounting Review Sustainability	2022	The study presents an opinion on sustainability reporting within the Australian Accounting Standards Board framework.
44	Vackaru, D. & Grammatikopoulou, I	Toward development of ecosystem asset accounts at the national level	Ecosystem Health And Sustainability	2019	Ecosystem status and measurement are examined within the scope of ecosystem accounting with examples from the Czech Republic.
45	Muhammad, R., & Nugraheni, P.	Sustainability of Islamic Banking Human Resources Through the Formulation of an Islamic Accounting Curriculum for Higher Education: Indonesian Perspective	Sage Open	2022	This study proposes an Islamic accounting curriculum for Islamic banking in Indonesian higher education institutions.
46	Moneva, J. M., Scarpellini, S., Aranda-Usón, A., & Alvarez Etxeberría, I.	Sustainability reporting in view of the European sustainable finance taxonomy: Is the financial sector ready to disclose circular economy?	Corporate Social Responsibility And Environmental Management	2023	An approach for sustainability for the measurement of non-financial information is presented..
47	Chindarkar, N. & Thampapillai, D.J.	Rethinking Teaching of Basic Principles of Economics from a Sustainability Perspective	Sustainability	2018	The study also stated that basic economics needs to be updated within the sustainability framework in addition to traditional knowledge.

48	Sandhu, Harpinder; Jones, Adele; Holden, Patrick	True Cost Accounting of Food Using Farm Level Metrics: A New Framework	Sustainability	2021	The application of true cost accounting within the scope of sustainability has been examined.
49	Tugui, Alexandru; Agheorghiesei, Daniela Tatiana; Asandului, Laura	An Informal Ethics Auditing in Authorized Valuation for Business Sustainability in Romania	Sustainability	2020	Research on ethics for business sustainability in Romania was conducted using a survey method.
50	Gutierrez-Ponce, Herenia	Sustainability as a strategy base in Spanish firms: Sustainability reports and performance on the sustainable development goals	Sustainable Development	2023	The relationship between corporate sustainability reports and the sustainability development goals of businesses in Spain is examined.
51	Boiral, O., Heras-Saizarbitoria, I. & Brotherton, M.C.	Assessing and Improving the Quality of Sustainability Reports: The Auditors' Perspective	Journal Of Business Ethics	2019	Analysis of the opinions of sustainability assurance providers.
52	Park, J.M., Lee, H.Y., Park, S.H. & Han, I.	Value Relevance of Accounts Receivable Factoring and Its Impact on Financing Strategy under the K-IFRS after COVID-19 from the Perspective of Accounting Big Data	Sustainability	2020	COVID-19 effect is analyzed within the framework of accounting data.
53	Vidal-Meliá, C., Ventura-Marco, M. & Pérez-Salamero González, J.M.	Social Insurance Accounting for a Notional Defined Contribution Scheme Combining Retirement and Long-Term Care Benefits	Sustainability	2018	The study develops a social insurance accounting model.
54	Feldermann, S.K. & Hiebl, M.R.W.	Using quotations from non-English interviews in accounting research	Qualitative Research In Accounting And Management	2019	The studies of non-English speaking researchers published in Accounting, Auditing and Accountability Journal, Accounting journals were examined.
55	Costa, E., Pesci, C., Andreus, M. & Taufer, E.	When a sector-specific standard for non-financial reporting is not enough: evidence from microfinance institutions in Italy	Sustainability Accounting Management And Policy Journal	2022	In this study, the non-financial information of 98 Italian cooperative banks is analyzed and applied in the field of microfinance.
56	Bellantuono, N., Pontrandolfo, P. & Scozzi, B.	Capturing the Stakeholders' View in Sustainability Reporting: A Novel Approach	Sustainability	2016	A quantitative unstructured study was conducted to consider stakeholder engagement in sustainability reporting.
57	Silva, A.P., Fontes, A., Menezes, C. & Montenegro, T.M.	Transitioning to an IFRS-Based Accounting System: Longitudinal Insights from Practitioners in Portugal	Sustainability	2023	The transition to IFRS in Portugal was also examined and found to be useful.
58	Adams, C. A. & Mueller, F.	Academics and policymakers at odds: the case of the IFRS Foundation Trustees' consultation paper on sustainability reporting	Sustainability Accounting Management And Policy Journal	2022	The views of academics and policymakers were assessed after reviewing 577 submissions for IFRS.
59	La Notte, A., Valecillo, S., Marquez, A. & Maes, J.	Beyond the economic boundaries to account for ecosystem services	Ecosystem Services	2019	The System of Environmental and Economic Accounting – Experimental Ecosystem Accounting will be beneficial in terms of sustainability.
60	Ciolek, M. & Emerling, I.	Can We Shape Trait Professional Skepticism through University Accounting Programs? Evidence from Polish University	Sustainability	2019	As a result of the questionnaire applied to 432 Poznań University of Economics students, Professional Skepticism was measured and evaluated.
61	Colignatus, T	National accounts in the anthropocene: Hueting's environmental functions and environmentally sustainable national income: Translation and relevance for ecosystem services	Ecosystem Services	2020	The study considers the Roefie Hueting view of environmentally sustainable national income and the terminological translation related to the ecosystem.
62	Campos, P., Alvarez, A., L. Oviedo, J., Mesa, B., Caparros, A. & Pvando, P.	Environmental incomes: Refined standard and extended accounts applied to cork oak open woodlands in Andalusia, Spain	Ecological Indicators	2020	Agroforestry Accounting System and refined standard accounts system were implemented in cork oak open woodlands.
63	Rice, J.M., Wilson, T., Temple, J.B. & McDonald, P.	The Impact of Demographic and Economic Change on the Australian Generational Economy: Financial Sustainability, Intergenerational Inequality, and Material Living Standards	Frontiers In Public Health	2022	In the Australian generational economy context, an assessment has been made on financial sustainability and living standards in the following processes.
64	Hay, D., Harding, N., Gan, C., Ge, I., Ho, L., Ranasinghe, D., Singh, H., Sultana, N. & Zhou, S.	Comments of the AFAANZ Auditing and Assurance Standards Committee on the Proposed Standard on Assurance Engagements over GHG Emissions Disclosure	Accounting And Finance	2023	This study includes a presentation by The Auditing and Assurance Standards Committee of AFAANZ, The New Zealand External Reporting Board on GHG emissions.

65	Campos, P., Álvarez, A., Oviedo, J. L., Ovando, P., Mesa, B. & Caparrós, A.	Income and Ecosystem Service Comparisons of Refined National and Agroforestry Accounting Frameworks: Application to Holm Oak Open Woodlands in Andalusia, Spain	Forests	2020	System of National Accounts and Environmental-Economic Accounting The ecosystem types of yellow pine-oak open woodland ecosystems in Andalusia, Spain, is examined in this study.
66	Tsai, W-H., Lan, S-H. & Lee, H-L.	Applying ERP and MES to Implement the IFRS 8 Operating Segments: A Steel Group's Activity-Based Standard Costing Production Decision Model	Sustainability	2020	The impact of environmental sustainability is explained in a case study of a steel group under IFRS 8.
67	Alhawtmeh, O.M.	The Impact of IFRS 17 on the Development of Accounting Measurement and Disclosure, in Addition to Improving the Quality of Financial Reports, Considering Compliance with the Requirements of IFRS 4-Jordanian Insurance Companies-Field Study	Sustainability	2023	Jordanian insurance companies are analyzed within the scope of IFRS 4 and IFRS 17.
68	Evans, L.	Language, translation and accounting: towards a critical research agenda	Accounting Auditing & Accountability Journal	2018	Accounting standards and their translations are analyzed in this study.
69	Arjalies, D-L., Laurel-Foris, D. & Mottis, N.	Prison break from financialization: the case of the PRI reporting and assessment framework	Accounting Auditing & Accountability Journal	2023	In this paper, sustainable accounting standards are examined.
70	Deev, M., Gamidullaeva, L., Finogeev, A., Finogeev, A. & Vasin, S.	The Convergence Model of Education for Sustainability in the Transition to Digital Economy	Sustainability	2021	Approaches to the education model within Penza State University's sustainability framework are described.
71	Schönherr, N., Vogel-Pöschl, H., Findler, F. & Martinuzzi, A.	Accountability by design? Exploring design characteristics of corporate social responsibility standards	Sustainability Accounting Management and Policy Journal	2002	The design of 50 corporate social responsibility standards is comparatively analyzed in the study.
72	Peršić, M., & Lahorka	Exploring the quality of social information disclosed in non-financial reports of Croatian companies	Economic Research-Ekonomska Istrazivanja	2018	According to the Croatian accounting law, an analysis of the sustainability reports of Croatian enterprises is included in this study.
73	Pirmana, V., Alisjahbana, A.S., Hoekstra, R. & Tukker, A.	Implementation Barriers for a System of Environmental-Economic Accounting in Developing Countries and Its Implications for Monitoring Sustainable Development Goals	Sustainability	2019	The environmental economic accounting system, which includes environmental information, is evaluated for developing countries.
74	Jebe, R.	The Convergence of Financial and ESG Materiality: Taking Sustainability Mainstream	American Business Law Journal	2023	"Environmental, social, and governance" assessment within the framework of sustainability reporting.
75	Us, A. & Nazarova, K.	Analysis and Audit of Reporting on Sustainable Development for Trade Networks and Directions for Their Improvement	Problemy Ekonomiki	2023	The sustainability performance of companies engaged in retail trade is analyzed.
76	Campos, P., Álvarez, A., Oviedo, J. L., Ovando, P., Mesa, B. & Caparrós, A.	Refined Systems of National Accounts and Experimental Ecosystem Accounting Versus the Simplified Agroforestry Accounting System: Testing in Andalusian Holm Oak Open Woodlands	Forests	2020	This study tested the Agroforestry Accounting System (AAS) and the System of National Accounts (SNA) in holm oak open woodland in Spain.
77	Vardon, M., May, S., Keith, H., Burnett, P. & Lindenmayer, D.	Accounting for ecosystem services - Lessons from Australia for its application and use in Oceania to achieve sustainable development	Ecosystem Services	2019	System of Environmental-Economic Accounting is examined conceptually and theoretically in terms of sustainable development in the ocean and recommendations are presented.
78	Xie, J., Tanaka, Y., Keeley, A.R., Fujii, H., & Managi, S. (2023).	Do investors incorporate financial materiality? Remapping the environmental information in corporate sustainability reporting	Corporate Social Responsibility and Environmental Management	2023	Mapping was carried out again within the framework of the standards of the sustainable accounting standards board.
79	Hwang, I.T., Hur, K.S. & Kang, S. M.	Does the IFRS Effect Continue? An International Comparison	Sustainability	2018	An international comparison of the effects of the IFRS process was carried out in this study.
80	Wang, B., Chen, T. & Liu, W.	Accounting for the Logic and Spatiotemporal Evolution of the Comprehensive Value of Cultivated Land around Big Cities: Empirical	Sustainability	2023	In this study, the evaluation of cultivated land was empirically analyzed.

		Evidence Based on 35 Counties in the Hefei Metropolitan Area			
81	Hussain, S., Hoque, M. E., Susanto, P., Watto, W. A., Haque, S. & Mishra, P.	The Quality of Fair Revaluation of Fixed Assets and Additional Calculations Aimed at Facilitating Prospective Investors' Decisions	Sustainability	2022	Financial analysis of sugar companies operating in the sugar market in Pakistan was carried out.
82	Cunningham, M. A. & Leventhal, K. G.	From Emissions Inventories to Cost Accounting: Making Business as Usual Visible for Climate Action Planning	Sustainability	2023	An evaluation was made in terms of cost accounting by taking into account greenhouse gas emission inventories in a town in New York state.
83	Saraite-Sariene, L., Alonso-Cañadas, J., Galán-Valdivieso, F. & Caba-Pérez, C	Non-Financial Information versus Financial as a Key to the Stakeholder Engagement: A Higher Education Perspective	Sustainability	2020	In this study, which considers stakeholder participation in terms of financial and non-financial information, content analysis of university web pages and Facebook pages was carried out.
84	Rodrigues, M.A.B. & Morais, A.I.	How to Challenge University Students to Work on Integrated Reporting and Integrated Reporting Assurance	Sustainability	2021	The subject of integrated reporting was evaluated in terms of educational curricula at universities.
85	Silva, C.A., Ordeñana, X., Vera-Gilces, P. & Jiménez, A.	Global Imbalances: The Role of Institutions, Financial Development and FDI in the Context of Financial Crises	Sustainability	2021	Evaluations regarding the financial development of countries in terms of global changes and financial crises were made in this study.
86	Cerciello, M., Busato, F., & Taddeo, S.	The effect of sustainable business practices on profitability. Accounting for strategic disclosure	Corporate Social Responsibility and Environmental Management	2023	The sustainable business practices of 11-euro zone countries included in the Euro Stoxx 300 index were examined.
87	Marco-Fondevila, M., Llana-Macarulla, F., Callao-Gaston, S. & Jarne-Jarne, J. I.	Are circular economy policies actually reaching organizations? Evidence from the largest Spanish companies	Journal Of Cleaner Production	2021	This study analysed corporate reports and environmental scores of companies in Spain from a circular economy perspective.
88	Buchholz, H., Eberle, T., Klevesath, M., Jürgens, A., Beal, D., Baic, A. & Radeke, J.	Forward Thinking for Sustainable Business Value: A New Method for Impact Valuation	Sustainability	2020	A new method has been developed as sustainable business value in terms of stakeholder value and financial performance of companies.
89	Manikas, A.S., Kroes, J.R. & Foster, B.P.	Does the importance of environmental issues within an industry affect the relationship between lean operations and corporate financial performance?	Sustainable Production And Consumption	2021	The Sustainability Accounting Standards Board (SASB) industry Environmental Materiality Map was used for lean operations and environmental sustainability.
90	Santos, PGd., Albuquerque, F., Rodrigues, M.A.B. & Morais, A.I.	The Views of Stakeholders on Mandatory or Voluntary Use of a Simplified Standard on Non-Financial Information for SMEs in the European Union	Sustainability	2022	In this study, the applicability of non-financial reporting standards for small and medium-sized enterprises was examined.
91	da Silva, Diana; Schutte, Danie; Surujlal, Jhalukpreya	Unpacking the IFRS Implications of COVID-19 for Travel and Leisure Companies Listed on the JSE	Sustainability	2021	The impact of COVID-19 on travel and entertainment companies was examined in this study.
92	Stolowy, H. & Paugam, L.	The expansion of non-financial reporting: an exploratory study	Accounting And Business Research	2018	In this study, companies in South Africa were taken as a sample, and the non-financial reporting situation was evaluated.
93	Kshetri, N.	Blockchain and sustainable supply chain management in developing countries	International Journal of Information Management	2021	The importance of sustainability standards in developing countries was mentioned.
94	Herrador-Alcaide, T. & Hernández-Solís, M. (2019)	Empirical Study Regarding Non-Financial Disclosure for Social Conscious Consumption in the Spanish E-Credit Market	Sustainability	2019	The impact of non-financial information on the Spanish e-credit system.
95	Yim, S-G	The Influence of IFRS Adoption on Banks' Cost of Equity: Evidence from European Banks	Sustainability	2020	The researchers in this study analysed the impact of IFRS on bank cost of equity.
97	Carmo, C. & Ribeiro, C.	Mandatory Non-Financial Information Disclosure under European Directive 95/2014/EU: Evidence from Portuguese Listed Companies	Sustainability	2022	In line with Directive 95/2014/EU, the impact of non-financial information on Portuguese enterprises is analyzed.
98	Chu, J., Heo, K. & Pae, J.	Does a Firm's Corporate Governance Enhance the Beneficial Effect of IFRS Adoption?	Sustainability	2019	The impact of IFRS adoption on corporate governance is analyzed through a sample in Korea.

99	Alharasis, E. E., Haddad, H., Shehadeh, M. & Tarawneh, A.S	Abnormal Monitoring Costs Charged for Auditing Fair Value Model: Evidence from Jordanian Finance Industry	Sustainability	2022	In a 15-year period, publicly traded Jordanian companies are analyzed and the concept of fair value is examined.
99	Aras, G. & Hacioglu, K. E.	Enhancing Firm Value through the Lens of ESG Materiality: Evidence from the Banking Sector in OECD Countries	Sustainability	2022	Sustainability performance of environmental, social and corporate governance (ESG) factors were evaluated.
100	Thuy, C.T.M., Khuong, N.V., Canh, N.T. & Liem, N.T.	Corporate Social Responsibility Disclosure and Financial Performance: The Mediating Role of Financial Statement Comparability	Sustainability	2021	A comparative analysis of corporate social responsibility and financial performance of companies in Vietnam.
101	Madison, N. & Schiehl, E.	The Effect of Financial Materiality on ESG Performance Assessment	Sustainability	2021	ESG performance review was conducted according to the Sustainable Standards Board.
102	Sichigea, M., Siminica, M., Cristea, M., Noja, G. G. & Circumaru, D.	Materiality Conditions in the Interplay between Environment and Financial Performance: A Graphical Modeling Approach for EEA Oil and Gas Companies	Complexity	2021	The data of oil and gas companies were analyzed using Structural Equation Modeling and the Gaussian Graphical Models, taking into account the materiality map of sustainability accounting standards.
103	Borrego, A. C., Abreu, R., Carreira, F. A., Caetano, F. & Vasconcelos, A. L.	Environmental Taxation on the Agri-Food Sector and the Farm to Fork Strategy: The Portuguese Case	Sustainability	2023	This study analyses the agri-food sector using the farm-to-farm (F2F) strategy.
104	Lee, S.C., Park, J., Rhee, M. & Lee, Y.	Moderating Effects of Agency Problems and Monitoring Systems on the Relationship between Executive Stock Option and Audit Fees: Evidence from Korea	Sustainability	2018	The relationship between stock options and audit fees is examined.
105	Rehman, Z.U., Zahid, M., Rahman, H.U., Asif, M., Alharthi, M., Irfan, M. & Glowacz, A	Do Corporate Social Responsibility Disclosures Improve Financial Performance? A Perspective of the Islamic Banking Industry in Pakistan	Sustainability	2020	The relationship between corporate social responsibility disclosures and financial performance in Pakistan's Islamic banking system.
106	Park, W. & Byun, C.	Effect of SME's Managerial Ability and Executive Compensation on Firm Value	Sustainability	2021	The impact of managerial ability on enterprise value in SMEs was analyzed.
107	Hummel, K., Laun, U. & Krauss, A.	Management of environmental and social risks and topics in the banking sector - An empirical investigation	British Accounting Review	2021	Management of environmental and social risk performance in banking was analyzed using a survey method.
108	Li, C., Pervaiz, K., Asif Khan, M., Ur Rehman, F. & Oláh, J	On the Asymmetries of Sovereign Credit Rating Announcements and Financial Market Development in the European Region	Sustainability	2019	The short-term impact of sovereign credit rating on financial markets is analyzed.
109	Carp, M. & Istrate, C. (2021)	Audit Quality under Influences of Audit Firm and Auditee Characteristics: Evidence from the Romanian Regulated Market	Sustainability	2021	Audit quality is investigated in terms of auditors and audited entities through companies in Romania.
110	Ji, H.	Financial Analyses and Corporate Evaluation on Sustainable Ability to Generate Excess Profit	Sustainability	2020	regression analysis was used to make a financial assessment of goodwill.
111	Ionascu, M., Ionascu, I., Sacarin, M. & Minu, M.	Women on Boards and Financial Performance: Evidence from a European Emerging Market	Sustainability	2018	The relationship between gender diversity and business performance was examined
112	Bai, G., Yang, Q. & Elyasiani, E.	Managerial Risk-Taking Incentives and Bank Earnings Management: Evidence from FAS 123R	Sustainability	2022	We examine the impact of risk-taking incentives from stock options on the earnings management effect.
113	Humphrey, C., Sonnerfeldt, A., Komori, N. & Curtis, E.	Audit and the Pursuit of Dynamic Repair	European Accounting Review	2021	The impact of audits on corporate financial responsibilities is examined in the study
114	Feria-Domínguez, J. M., Jiménez-Rodríguez, E. & Merino Fdez-Galiano, I.	Financial Perceptions on Oil Spill Disasters: Isolating Corporate Reputational Risk	Sustainability	2016	The corporate reputation of US oil and gas companies on the New York Stock Exchange is examined in this study.
115	Nie, D., Panfilova, E., Samusenkov, V. & Mikhaylov, A.	E-Learning Financing Models in Russia for Sustainable Development	Sustainability	2020	A viable e-learning financing model has been developed in Russia.
116	Elghaish, F., Hosseini, M.R., Talebi, S., Abrishami, S., Martek, I. & Kagioglou, M	Factors Driving Success of Cost Management Practices in Integrated Project Delivery (IPD)	Sustainability	2020	The integrated project delivery (IPD) model is discussed in the study, along with cost management.
117	Zoghi, M. & Kim, S.	Dynamic Modeling for Life Cycle Cost Analysis of BIM-Based Construction Waste Management	Sustainability	2020	The construction waste and management (CWM) model is examined in the study, and recommendations are presented.

118	Huerga, A. & Rodríguez-Monroy, C.	Mandatory Convertible Notes as a Sustainable Corporate Finance Instrument	Sustainability	2019	The implicit cost of mandatory convertible notes was analyzed for 2010-2018.
119	Gualandris, J., Klassen, R.D., Vachon, S. & Kalchschmidt, M.	Sustainable evaluation and verification in supply chains: Aligning and leveraging accountability to stakeholders	Journal Of Operations Management	2015	The dimensions of sustainable supply chain management, sustainable evaluation, and verification il are examined.
120	Shen, Y., Guo, X. & Zhang, X	Digital Financial Inclusion, Land Transfer, and Agricultural Green Total Factor Productivity	Sustainability	2023	In the context of digital financial inclusion, agricultural green total factor productivity is analyzed with an econometric model.
121	Xu, S., Qamruzzaman, M. & Adow, A. H	Is Financial Innovation Bestowed or a Curse for Economic Sustainability: The Mediating Role of Economic Policy Uncertainty	Sustainability	2021	The relationship between financial innovation and economic growth in the Indian and Pakistani economies.
122	Kumar, L., Nadeem, F., Sloan, M., Restle-Steinert, J., Deitch, M.J., Ali Naqvi, S., Kumar, A. & Sassanelli, C	Fostering Green Finance for Sustainable Development: A Focus on Textile and Leather Small Medium Enterprises in Pakistan	Sustainability	2022	The effects of green financing package on Pakistan leather and textile sustainability.
123	Ong, T.S., Lee, A.S., Teh, B.H. & Magsi, H.B.	Environmental Innovation, Environmental Performance and Financial Performance: Evidence from Malaysian Environmental Proactive Firms	Sustainability	2019	The relationship between environmental performance and financial performance in Malaysia was investigated.
124	Samusevych, Y., Lyeonov, S., Artyukhov, A., Martyniuk, V., Tenytska, I., Wyrwisz, J. & Wojciechowska, K.	Optimal Design of Transport Tax on the Way to National Security: Balancing Environmental Footprint, Energy Efficiency and Economic Growth	Sustainability	2023	Factors such as the environmental footprint of transportation taxes in ensuring national security are examined.
125	Bahuguna, P., Masaki, E., Jeet, G. & Prinja, S.	Financing Comprehensive Immunization Services in Lao PDR: A Fiscal Space Analysis From a Public Policy Perspective	Applied Health Economics and Health Policy	2023	An analysis of the comprehensive immunization package of primary health care services was carried out.
126	Timmermans, B. & Achten, W.M.J.	From value-added tax to a damage and value-added tax partially based on life cycle assessment: principles and feasibility	International Journal of Life Cycle Assessment	2018	Value added tax (VAT) is examined within the scope of the life cycle of goods and services.
127	Ji, H.M.	The Usefulness of Accounting Information Derived by Applying the Percentage of Completion Method to Enhance Sustainable Business Practices: Evidence from South Korea	Sustainability	2019	The utility of accounting information in the Korean stock exchange between 2011 and 2017 was realized through an empirical study.
128	Weyand, A., Bausch, P., Engel, B., Metternich, J. & Weigold, M.	Analysis of Uncertainty Factors in Part-Specific Greenhouse Gas Accounting	Sustainability	2023	The uncertainty between accounting standards and the assessment of carbon footprint in GHG accounting calculation has been done by the researchers.



Figure 1. Titles of the papers

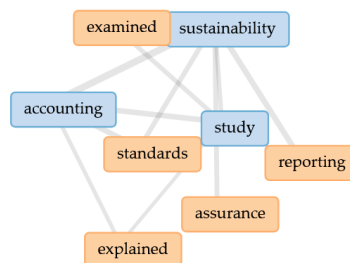


Figure 2. Abstracts of the papers

Source: the author, created using <https://voyant-tools.org/>

The article titles and main topics of the 128 articles constituting the analysis sample were visualized using the AI tool (Figure 1, Figure 2). When the relevant visuals are analyzed, it is understood that the concepts of sustainability and accounting come to the forefront. These concepts constitute the focus of the study. When 128 studies on the relationship between accounting and sustainability are evaluated in general, the following outputs are summarized by the author:

- Inclusion of sustainability accounting in university education curriculum
- Different institutions should take part in a common ground
- Adapting accounting to new developments in the era of processes such as big data and industry 4.0
- Campos, P. et al. have more than one research on sustainability

The main topics covered in sustainability-related studies are corporate social responsibility, environmental-social and governance (ESG) model, COVID-19 impacts, agri-environmental accounting, auditing and training.

3. Results

While 13 articles on sustainability accounting standards were published by a single author, 115 articles were written by more than one author. The study titled “Comments of the AFAANZ Auditing and Assurance Standards Committee on the Proposed Standard on Assurance Engagements over GHG Emissions Disclosure” was a joint work produced by the most authors with 9 authors. There are works produced by authors from different countries with sustainability accounting standards. When the researchers who produced the most works on the related subject are analyzed on country basis; Spain, South Africa, Italy and Germany were found to be the countries.

The distribution graph of articles by year is presented in Figure 3. In the number of publications by year, an increasing trend is observed after 2017, especially within the scope of sustainable accounting standards. The highest number of published articles was in 2023.

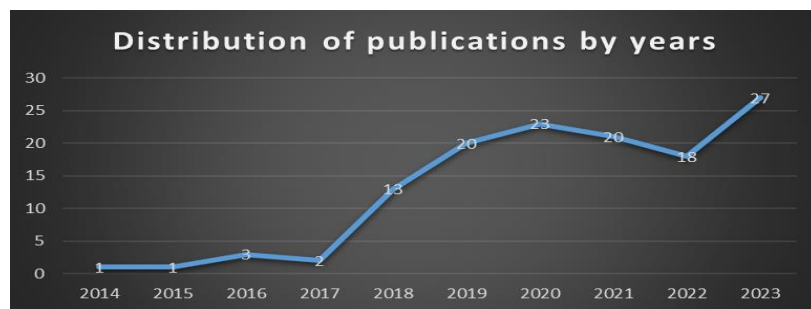


Figure 3. Number of publications by years

When the relevant articles that constitute the study's sample are examined, the journal that publishes the most scientific articles within the scope of sustainability accounting standards is "Sustainability". Other journals are as follows, respectively:

- Sustainability
- Accounting Auditing & Accountability Journal
- Corporate Social Responsibility and Environmental Management
- Economic Research Ekonomska Istrazivanja
- Ecosystem Services
- European Accounting Review
- Forests
- Journal of Cleaner Production
- Sustainability Accounting Management and Policy Journal

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findings state that more than one author co-authors most of the studies. This shows that collaboration is preferred among researchers.

This study is a written text explaining the theoretical relationship between sustainability and accounting. It is also an important source for future studies in which articles on sustainability accounting standards are discussed.

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