

BIBLIOMETRIC OF SUSTAINABILITY RESEARCH PUBLISHED IN SINTA 2

Aulia Aprinur Pratiwi¹, Erina Wulandari², Aprillia Dwi Handayani³¹Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia²Universitas Gadjah Mada, Yogyakarta, Indonesia³Universitas Negeri Yogyakarta, Yogyakarta, Indonesia

*e-mail: auliaaprinur@gmail.com

History Article

Received:

18 September 2026

Revised:

30 September 2026

Accepted:

1 October 2026

Available online:

6 Oktober 2026

Keywords:

Bibliometric;

Sustainability;

SINTA;

Publish or Perish;

ABSTRACT

Purpose: This study aims to map and analyze the progress of sustainability research published in journals indexed in SINTA 2 using bibliometric methods. Specifically, this study identifies publication trends, the most prominent research topics, and the characteristics of sustainability research methods in academic journals in Indonesia.

Method: This research adopts a bibliometric method using a quantitative approach. Data collection was conducted using the Publish or Perish application through the Crossref database by searching for the keyword “sustainability” for the periode 2016-2025. This search was carried out on SINTA 2 journals with various ISSNs. From the initial search, 120 articles were obtained, and then screening was conducted based on topic relevance and completeness of metadata, resulting in 115 articles being selected as the final sample. To analyze the data, VOSviewer was used, which producted network visualizations, overlay visualizations, and density visualization.

Finding: The study results indicate that the publication of research on sustainability in SINTA 2 journals has shown significant growth after 2018, indicating an increasing interest among academics in sustainability issues. In addition, the most commonly applied analysis technique in sustainability research is the multiple regression method. Keyword analysis shows that sustainability reporting, corporate governance, and financial performance are key interrelated themes.

Novelty: This study presents a detailed bibliometric mapping of sustainability research, specifically highlighting journals indexed in SINTA 2 by utilizing data from Crossref and visualizing it using VOSviewer. The findings of this study provide a structured view of the directions, trends, and methodological patterns in sustainability studies, which can serve as a reference for future research in the context of accounting and sustainability in Indonesia.

Hak Cipta (c) 2026 Jurnal Sosial
Ekonomi Bisnis



Artikel ini berlisensi Creative
Commons Attribution-ShareAlike
4.0 International License.

INTRODUCTION

Research on sustainability has been growing rapidly along with increasing attention to environmental, social, and governance issues. The concept of sustainability emphasizes the importance of balancing economic, social, and environmental aspects in organizational activities (Elkington, 1998). In the field of accounting, sustainability is widely discussed through sustainability reporting and ESG disclosure (Suryanto et al., 2017). To understand the development patterns of this research, bibliometric analysis is used as a quantitative approach (Donthu et al., 2021).

The Science and Technology Index, or SINTA, is a system for indexing national research journals managed by the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia (Kementerian Riset Teknologi dan Pendidikan Tinggi, 2018). SINTA plays a role in

evaluating journal performance based on management quality and citations. Journals with a SINTA 2 rating indicate high editorial standards and review processes (Y. Nugroho et al., 2012). This rating is obtained through the ARJUNA accreditation system applied nationally (Suryanto et al., 2017).

Bibliometric analysis serves to assess the structure of knowledge in a field in a systematic way (Zupic & Čater, 2015). This method includes the analysis of citations, keywords, and author collaborations to identify the most important themes (Donthu et al., 2021).). Visualization of scientific networks facilitates understanding of the relationships between research topics (van Eck & Waltman, 2010). The use of tools like VOSviewer enhances accuracy in bibliometric mapping (van Eck & Waltman, 2010). Citation data is usually obtained through Publish or Perish.

A bibliometric study on sustainability research published in SINTA 2 journals provides insights into the progress of sustainability research in Indonesia (Prashar & Sunder M, 2020). This analysis allows tracing topic trends and engagement in publications at the national level (Donthu et al., 2021). In addition, this review also contributes to identifying research areas that are still unexplored (Zupic & Čater, 2015). The results of this study are expected to improve the quality of research and scientific visibility in the sustainability sector (Y. Nugroho et al., 2012).

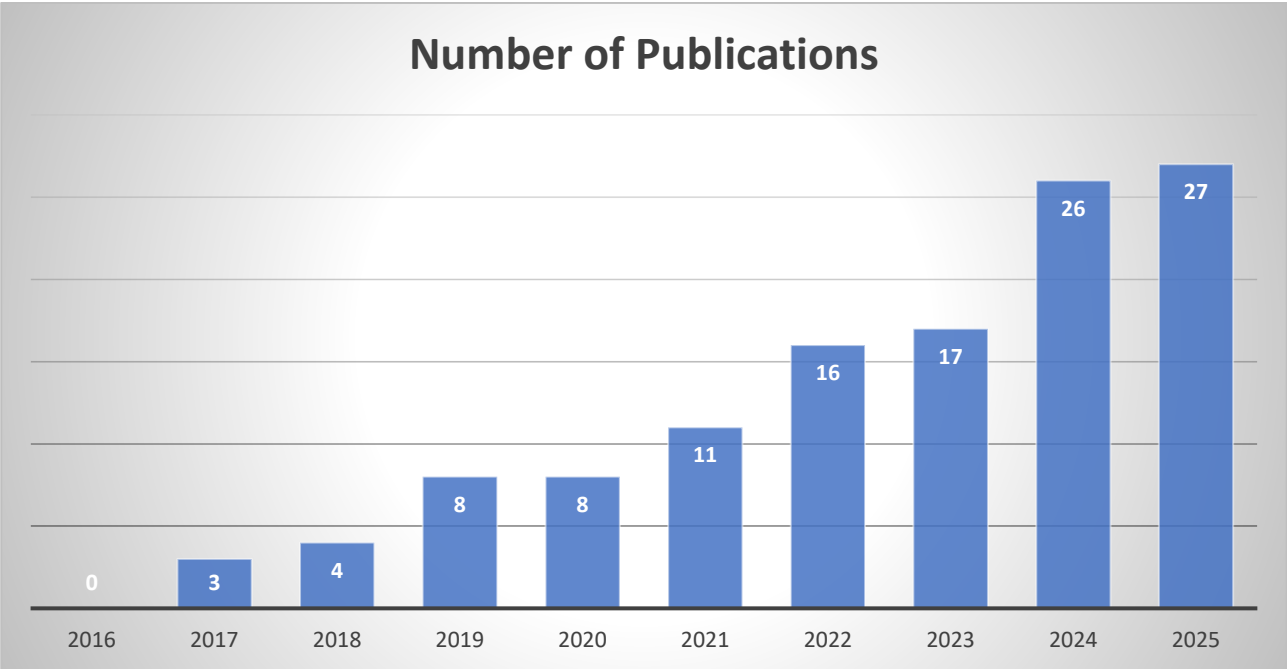


Figure 1. Graph of Number of Sustainability Publications (2016-2025)

Source: The Authors, 2025

The publication count chart shows that no publications were detected in the research dataset in 2016. This situation is due to the limited coverage of journals that were accredited with SINTA 2 at the time, many of which were not yet indexed or not actively publishing articles with the keyword sustainability during that period. Additionally, the use of the term sustainability in local research is still minimal and is often replaced by other terms such as corporate social responsibility or environmental disclosure, thus not being included in bibliometric searches.

From 2017 to 2018, the number of publications was still relatively small, around 3 to 4 articles per year, indicating that research on sustainability in national journals was still in its early stages. During this period, academic interest in the topic of sustainability began to increase, but it had not yet become a primary focus in research. Then, between 2019 and 2021, there was a gradual increase in the number of publications from 8 articles to 11 articles, indicating growing interest among researchers in line with the global discussion on sustainability and the beginning of strengthening regulations and standards in sustainability reporting.

The changes became more evident in 2022 and 2023, with the total number of publications reaching 16 to 17 articles each year. This increase reflects the strengthening integration of sustainability issues in accounting and management studies, as well as the growing need for transparency and accountability in terms of sustainability. The peak in the number of publications occurred in 2024 and 2025, with articles reaching 26 to 27 publications, indicating that sustainability issues have become a solid and strategic research focus in SINTA 2 journals.

Overall, this pattern indicates a trend of stable and sustainable growth, where the absence of publications in 2016 serves as a starting point before research on sustainability in Indonesia accelerated until 2025. This explanation reinforces the significance of the bibliometric results, showing that the development of publications is influenced not only by academic interest but also by the dynamics of regulations, policies, and the national journal indexing system.

THEORETICAL BASIS

Bibliometrics is a quantitative method used to examine patterns in scientific publishing through data such as authors, keywords, citations, and collaborations between institutions (Donthu et al., 2021; Pritchard, 1969).). In the context of sustainability, bibliometrics plays an important role in mapping research, main topics, and the most commonly used research techniques over time. Several studies indicate that bibliometric analysis can reveal the direction of sustainability research in a more structured and objective way compared to conventional literature reviews (Aria & Cuccurullo, 2017; Ekawarti et al., 2025). Therefore, this approach is highly relevant for evaluating changes in sustainability research in journals published in SINTA 2.

Sustainability in accounting studies not only involves environmental factors but also encompasses social and economic aspects that are integrated into organizational reporting and decision-making practices (Elkington, 1998; Gray, 2010). In Indonesia, sustainability issues have experienced rapid growth alongside the increasing demand for corporate transparency and accountability (Muthmainnah et al., 2024). Research on sustainability is often associated with financial performance, sustainability report disclosures, and corporate governance (Suryanto et al., 2017). With the growing number of publications in SINTA 2 journals, scientific mapping is needed to understand the emerging patterns of sustainability research, in terms of themes, methods, and collaborations among researchers.

According to previous bibliometric research, studies on sustainability have shown a significant increase after 2018, in line with the strengthening of the Sustainable Development Goals (SDGs) agenda globally (Enciso-Alfaro & García-Sánchez, 2023). In addition, quantitative approaches, particularly multiple linear regression, have become the most common method in sustainability studies in the field of accounting (Muthmainnah et al., 2024).

RESEARCH METHODOLOGY

This study applies a bibliometric method with a quantitative descriptive approach to map the progress of research on sustainability published in journals indexed by SINTA 2. Data collection was carried out using the Publish or Perish (PoP) application, which uses the Crossref database, as this database can widely index national journals and is suitable for the Indonesian context (Donthu et al., 2021). The search was conducted using the keyword “sustainability” for the publication period from 2015 to 2025, and using different ISSNs from all accounting journals registered in SINTA 2.

From the initial search stage, 120 articles were found that met the initial criteria. Then, a selection process was carried out based on topic relevance, data duplication, and metadata completeness, resulting in 115 final articles for analysis. This process follows the principle of systematic screening in bibliometric research (Muthmainnah et al., 2024). The data were then exported in RIS format for further analysis using VOSviewer, which is commonly used in science mapping (van Eck & Waltman, 2010).

Bibliometric analysis was carried out through several steps, namely the analysis of annual publication trends, keyword analysis (co-word analysis), and research method analysis. The visualizations obtained include network visualization, overlay visualization, and density visualization to determine theme relationships and the progress of sustainability research (Ekawarti et al., 2025). This method facilitates researchers in understanding the knowledge structure and the overall direction of sustainability research.

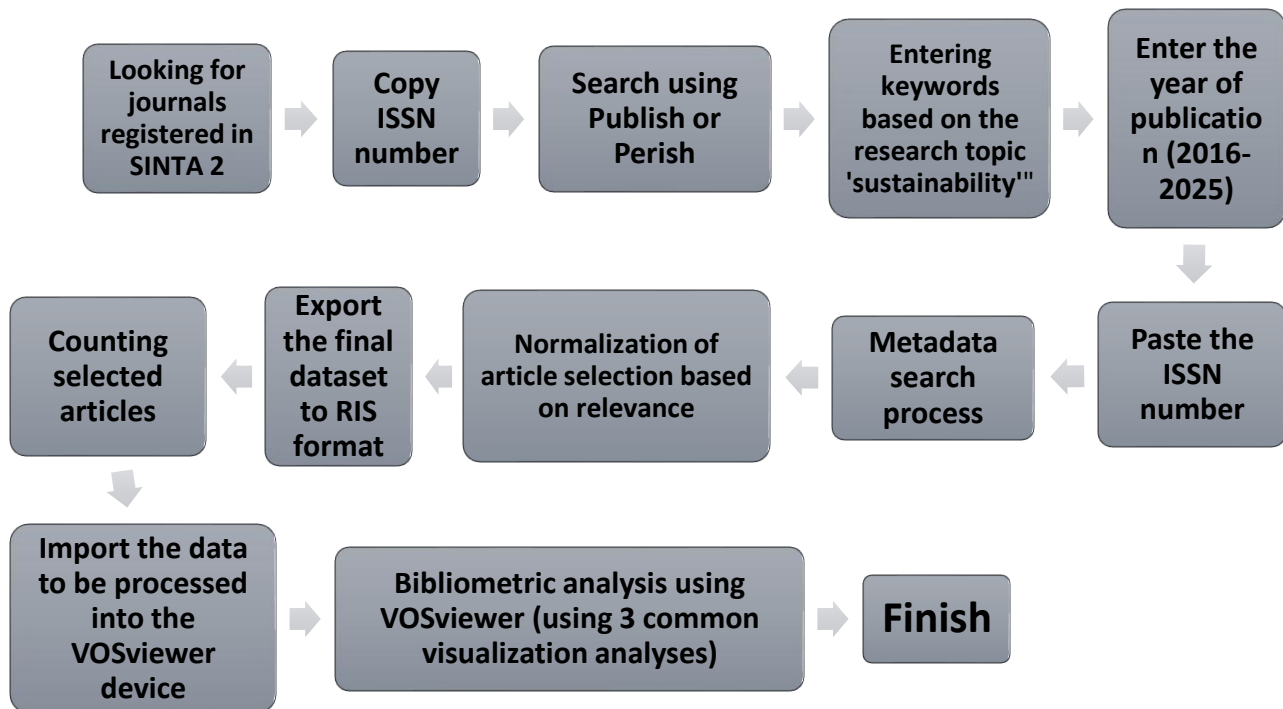


Figure 2. Stages of the Bibliometric Analysis Method

Source: The Authors, 2025

Table 1
Number and Percentage of Sustainability (2016-2025)

NO	Year	Number of Publications	Percentage
1	2025	27	0,22
2	2024	26	0,21
3	2023	17	0,14
4	2022	16	0,13
5	2021	11	0,09
6	2020	8	0,06
7	2019	8	0,06
8	2018	4	0,03
9	2017	3	0,02
10	2016	0	0,00
Total		120	100%

Source: The Authors, 2025

Table 2
Number of Articles in SINTA 2 Accredited Journals

No	List of Sinta 2 Journal	Amount
1	Journal of Accounting and Business Dynamics	3
2	Scientific Journal in Accounting and Management (JEMA)	0
3	Indonesian Accounting and Finance Research	10
4	Journal of Accounting and Finance	1

No	List of Sinta 2 Journal	Amount
5	ASET Journal (Accounting Research)	4
6	Journal of Accounting Studies	3
7	Attestation: Scientific Journal of Accounting	11
8	Journal of Accounting Dynamics	6
9	Accounting, Auditing, and Information Research Media	7
10	Journal of Accounting	12
11	Journal of Accounting and Finance Review	22
12	Journal of Multiparadigm Accounting	9
13	Indonesian Journal of Accounting and Auditing	7
14	Scientific Journal of Accounting and Business	6
15	Accrual: Accounting Journal	1
16	Assets: Journal of Accounting and Education	1
17	Journal of Accounting and Business	0
18	Indonesian Journal of Accounting and Finance	3
19	Journal of Contemporary Accounting Research	0
20	Journal of Economic, Business and Accountancy Ventura	3
21	Journal of Accounting and Investment	4
22	The Indonesian Accounting Review	1
23	Journal of Accounting Research Organization and Economics	1
24	Indonesian Journal of Accounting and Auditing	6
Total		115

Source: The Authors, 2025

Table 3
Authors and Journal of Publication

No	Authors	Journal	Sample	Number of Citations*
1	Ihsani et al.,(2021)	JDAB	32 companies	30 times
2	Alade et al.,(2024)	JDAB	35 companies	-
3	Rahmansyah et al.,(2023)	JDAB	20 BUMN	5 times
4	Rosini & Hakim,(2020)	RAKI	185 managers	5 times
5	Indriastuti & Chariri, (2021)	RAKI	80 companies	20 times
6	Triyono et al.,(2025)	RAKI	110 company	-
7	Abdullah & Meutia, (2023)	RAKI	23 government	3 times
8	Rachmawati et al., (2025)	RAKI	170 bank employees	1 times
9	Atikah et al.,(2024)	RAKI	5 farmer	-
10	A'zizah et al.,(2024)	RAKI		
11	Probowulan,(2022)	JAK	-	16 times
12	Trisnawati et al.,(2022)	RAKI	80 LQ45 companies	26 times
13	Erwin,(2022)	JIA	102 manufactures	10 times
14	Sambuaga,(2024)	JIA	1.744 observation	1 times
15	Merelyn & Eriandani, (2022)	JIA	267 companies	3 times
16	Rahman et al.,(2023)	JIA	254 observations	6 times
17	Wany,(2025)	JIA	21 manufacturing companies	-
18	Ekawarti et al.,(2025)	JIA	356 scientific articles	-
19	Utami et al.,(2023)	JIA	132 sustainability	4 times
20	Girindratama et al.,(2024)	JIA	339 observations	-
21	Saputra & Laksmi,(2024)	JIA	30 respondents	26 times

No	Authors	Journal	Sample	Number of Citations*
22	Iqbal et al.,(2023)	JOURNAL ASSET	15 companies	4 times
23	Mukti & Kusuma,(2024)	JOURNAL ASSET	121 companies	-
24	Anna et al.,(2019)	JOURNAL ASSET	42 winner companies	79 times
25	A. Purwanti,(2018)	JOURNAL ASSET	-	9 times
26	Wardhani & Payamta,(2020)	JKA	414 as research observations	12 times
27	L. Purwanti et al.,(2024)	JKA	17 article	-
28	Kurniawan & Sawarjuwono,(2024)	JKA	-	2 times
29	Tanputra et al.,(2023)	JKA	258 companies	4 times
30	Tan & Zarefar,(2022)	JDA		
31	ARMADANI & ZAREFAR,(2023)	JDA	315 observations	5 times
32	Falikhatun et al.,(2020)	JDA	80 companies	9 times
33	V. N. Hasanah et al.,(2023)	JDA	46 companies	8 times
34	Baroroh et al.,(2022)	JDA	38 companies	2 times
35	Eriandani & Evangelia,(2024)	MRAAI	177 business entities was obtaine	-
36	Theresia & Triwacananingrum,(2022)	MRAAI	43 companies	12 times
37	Herawaty et al.,(2021)	MRAAI	11 banking companies	13 times
38	Yehezkiel et al.,(2023)	MRAAI	269 companies	9 times
39	Akuntansi & Vol,(2024)	MRAAI	35 financial	-
40	Yulias et al.,(2025)	MRAAI	93 observations	-
41	Rustam & Adil,(2022)	JA	36 observations	24 times
42	Heliani,(2023)	JA		
43	Atika & Simamora,(2024)	JA	68 observations	10 times
44	Shinta Melzatia Dewi Anggraini,Safira,(2018)	JA		
45	Teti Rahmawati & Amir Hamzah,(2025)	JA	81 observations	-
46	Ningly & Rahmadhani,(2025)	JA	120 observations	-
47	Christina Juliana & Venantius Valentino Sembiring,(2025)	JA	12 companies	3 times
48	Mulyana et al.,(2025)	JA	47 companies	3 times
49	Handayani,(2023)	JRAK	-	6 times
50	Heliani & Iskandar,(2024)	JRAK	375 firm	4 times
51	N. Hasanah et al.,(2017)	JRAK	160 observations	30 times
52	A. Nugroho & La Ode Sabaruddin,(2025)	JRAK	240 observations	-
53	Wicaksono et al.,(2020)	JRAK	237 accounting undergraduate	11 times

No	Authors	Journal	Sample	Number of Citations*
54	Ruhiyat et al.,(2022)	JRAK	168 observations	26 times
55	Latifah et al.,(2019)	JRAK	13 companies	52 times
56	Madhani et al.,(2025)	JRAK	183 companies	-
57	Laili et al.,(2025)	JRAK	3 sustainability report	1 times
58	Ika wahyuni et al.,(2024)	JRAK	14 accounting educators	-
59	Darsono & Mareta,(2025)	JRAK		
60	Rudyanto,(2019)	JAM	630 observations	24 times
61	Riduwan & Andajani,(2025)	JAM	5 sustainability report	-
62	Rangkuti et al.,(2019)	JAM	14 entity	17 times
63	Wulandari et al.,(2025)	JAM	227 observations	-
64	(Sudana,(2019)	JAM	-	7 times
65	I. G. A. A. O. Dewi et al.,(2025)	JAM		
66	Ardiana,(2023)	JIAB	-	2 times
67	Saputra et al.,(2023)	JIAB	30 respondents	26 times
68	Ardiana,(2022)	JIAB	-	12 times
69	Sri Werastuti,(2020)	JIAB	94 students of accounting	21 times
70	Kurniawan,(2020)	JIAB	-	5 times
71	Saraswati et al.,(2023)	JIAB	-	2 times
72	L. G. K. Dewi et al.,2022)	JIAB	44 articles	9 times
73	Munandar et al.,(2025)	JAAI		
74	Nugrahani et al.,(2023)	JAAI	-	8 times
75	Ardianto et al.,(2024)	JAAI	578 firm	4 times
76	Putri et al.,(2025)	JAAI	16 companies	-
77	Akuntansi & Vol,(2024)	MRAAI		
78	Triwacananingrum,(2018)	AKRUAL	-	4 times
79	Atika & Simamora,(2024)	JA	68 observation	10 times
80	Heliani & Iskandar,(2024)	JRAK	375 firm	4 times
81	Ika wahyuni et al.,(2024)	JRAK	14 accounting educators	-
82	Ardianto et al.,(2024)	JAAI	578 firm	4 times
83	Ramadhan et al.,(2024)	AKRUAL	30 companies	2 times
84	Mardiana & Purwaningsih,(2024)	ASSETS	418 observation	-
85	Febrian & Hendriyeni,(2024)	JAKI	40 companies	4 times
86	Dayana & Budiasih,(2024)	JAKI	2 informan	2 times
97	Gozali et al.,(2024)	JAKI		
88	Aprillia & Elistia,(2024)	VENTURA	291 respondents	2 times
89	Wijaya et al.,(2024)	VENTURA	51 companies	-
90	Khotimah et al.,(2024)	VENTURA	144 observations	6 times
91	Alnaim & Metwally,(2024)	Journal Of Accounting Research	141 respondents	2 times
92	Triyono et al.,(2025)	RAKI	110 companies	-
93	Rachmawati et al.,(2025)	RAKI	170 bank employees	1 times
94	Wany,(2025)	JIA	21 manufacturing companies	-
95	Ekawarti et al.,(2025)	JIA	356 scientific	-

No	Authors	Journal	Sample	Number of Citations*
96	Teti Rahmawati & Amir Hamzah,(2025)	JA	81 observations	-
97	Ningly & Rahmadhani,(2025)	JA	120 observations	-
98	Juliana & Sembiring,(2025)	JA	12 companies	3 times
99	Mulyana et al.,(2025)	JA	47 companies	3 times
100	A. Nugroho & La Ode Sabaruddin,(2025)	JRAK	240 observations	-
101	Madhani et al.,(2025)	JRAK	183 companies	-
102	Laili et al.,(2025)	JRAK	3 sustainability report	1 times
103	Darsono & Mareta,(2025)	JRAK	-	-
104	Riduwan & Andajani,(2025)	JAM	5 sustainability report	-
105	Wulandari et al.,(2025)	JAM	227 observation	-
106	I. G. A. A. O. Dewi et al.,(2025)	JAM	-	-
107	Munandar et al.,(2025)	JAAI	1.318 scientific document/articles	-
108	Putri et al.,(2025)	JAAI	16 companies	-
109	Ramadana et al.,(2025)	JAKI	282 observations	-
110	Anggraini & Hermawan,(2025)	JRAK	75 employee	-
111	Saidi et al.,(2025)	JRAK	102 observation	1 times
112	Sugianto et al.,(2025)	JRAK	30 original photography	-
113	Andriana et al.,(2025)	JRAK	331 respondents	-
114	Andajani & Riduwan,(2025)	JAI	1 companies	-
115	Mariah & Hamsyah,(2025)	JAI	24 companies	-

*) Citation calculations are based on Google Scholar up to December 19, 2025

Source: The Authors, 2025

RESULTS AND DISCUSSION

Keyword Network Visualization

The first part of this research report presents a representation of the keyword network formed from the metadata of articles on sustainability in SINTA 2 journals. The mapping results using VOSviewer show a very complex relationship structure between concepts, yet they form a well-organized cluster pattern. This network representation indicates the frequency of simultaneous occurrences of keywords within a single article, reflecting the main focus of researchers in Indonesia during the study period. This relationship pattern is crucial for understanding how sustainability is associated with the fields of accounting, management, and finance in national journals with SINTA 2.

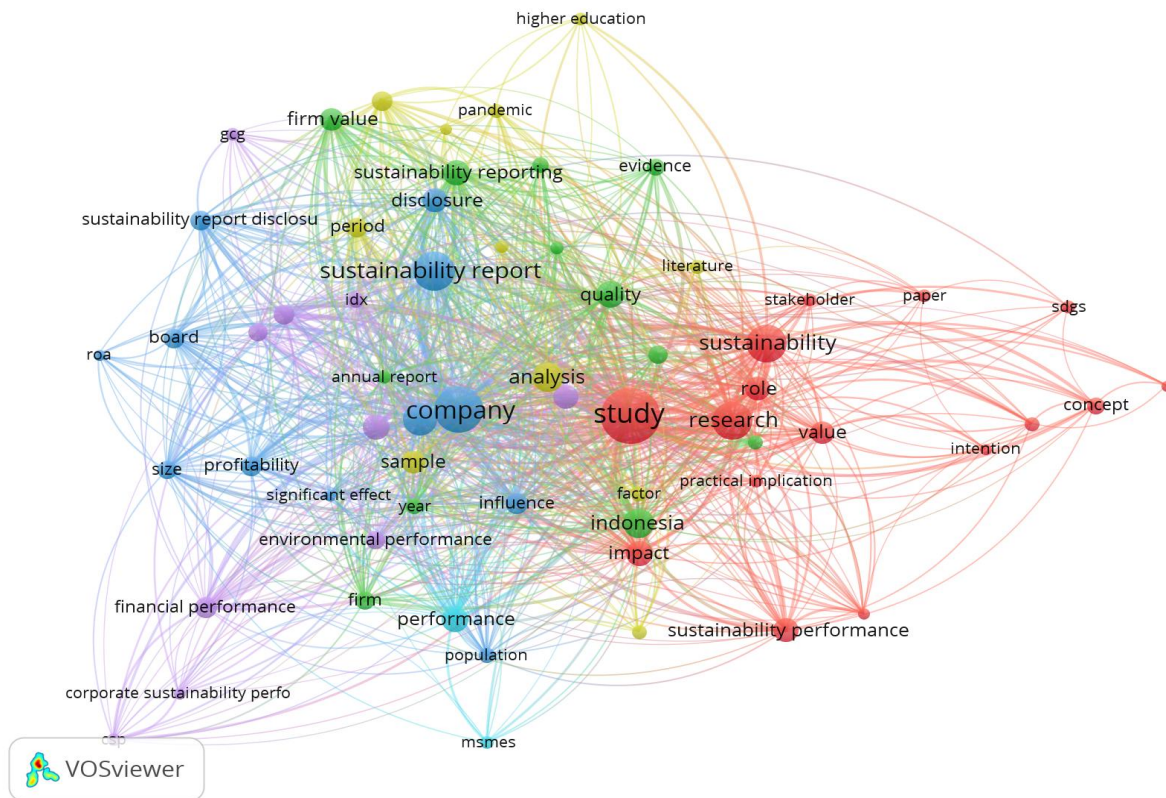


Figure 3. Network Visualization

Source: The Authors, 2025

The visual structure presented in Figure 3 shows the presence of a large cluster focused on the terms sustainability reporting and corporate social responsibility. This condition indicates that studies on sustainability in Indonesia are still closely related to the perspective of non-financial data disclosure by companies. The strong relationships between each node indicate that the topic of sustainability is often studied in the context of transparent corporate governance. As expressed in the research by Muthmainnah et al.,(2024), bibliometric mapping provides the ability to observe how deeply an issue has been studied through the recurring relationships of keywords that appear in the literature analyzed in research databases.

Another cluster that is clearly visible in the network is the relationship between environmental performance and the financial performance of companies, which is the main concern of researchers. This indicates an effort by academics to practically demonstrate that the implementation of sustainability principles not only impacts the environment but also provides economic value for companies. The strength of the relationship between these keywords is illustrated by the lines connecting the nodes, where thicker lines indicate that the two topics are more frequently discussed together. This approach aligns with the expected method of identifying scientific contributions through bibliometric analysis that focuses on the co-occurrence of key terms in the literature.

The analysis shown in Figure 3 indicates that terms such as good corporate governance and firm value act as connectors that unify various research groups related to sustainability. The presence of moderating or mediating variables suggests complexity in the research models published in SINTA 2 journals, where researchers not only consider one-way relationships but also take into account structural factors within the organization. This pattern demonstrates that discussions on sustainability in Indonesia have reached a certain level of maturity, where legal and business ethics aspects serve as the primary foundation. This visualization provides a solid basis for

researchers to identify which topics are already saturated and which still require further investigation.

Analysis of Research Development Trends (Overlay Visualization)

The next analysis is conducted using overlay visualization to illustrate changes in the direction of sustainability research trends over time in SINTA 2 journals. By using different colors, shifts in researchers' focus can be observed, from traditional topics to modern issues that are currently widely discussed. The change in color from dark blue to bright yellow in this visualization provides sequential information about when a keyword begins to be the most frequently appearing in scientific research. This is very important for researchers to position their studies to stay aligned with the latest scientific developments and to avoid repetition in future scientific publications.

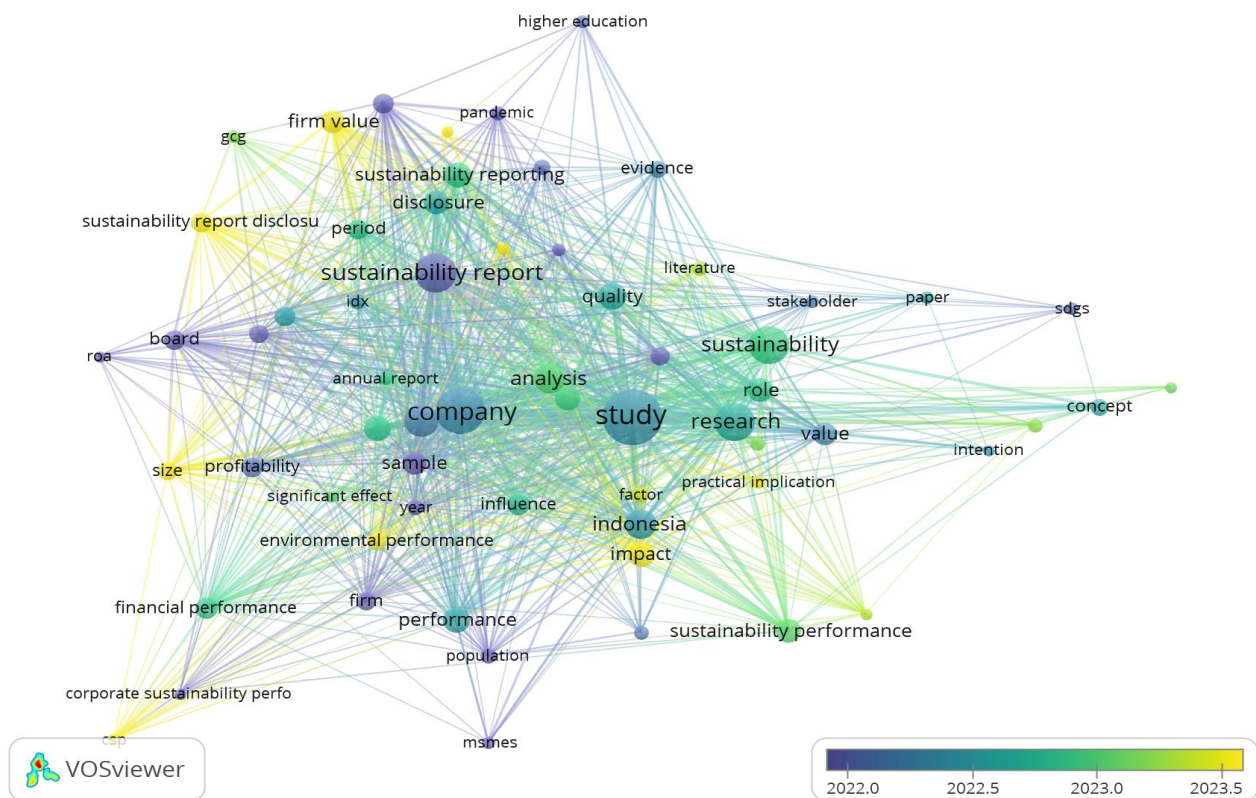


Figure 4 Overlay Visualization of Co-occurrence Based on Keyword
Source: The Authors, 2025

Referring to Figure 4, it can be seen that in the early phase of the research, the most frequently occurring themes were related to corporate governance and accounting reports in general, indicated by the dark color. During this period, research was more normative in nature and focused on compliance with newly issued government regulations. However, over time, there has been a clear shift towards more specific themes such as green accounting and carbon disclosure. The development of research in the field of sustainability is often driven by changes in global reporting standards and the increasing demand from investors for more detailed and measurable environmental information for long-term sustainability.

The latest trend that has emerged over the past two to three years, marked by the bright yellow color in Figure 4, indicates a significant focus on ESG performance and green innovation. This suggests that researchers in SINTA 2 journals are beginning to adopt international norms in assessing sustainability practices in Indonesia. The emergence of this new term illustrates how academics are adapting to critical global climate issues and the shift towards a more environmentally friendly economy. Observing this trend change is crucial as it provides insights into

the direction of academic policy and national research focus, which influence capital market needs as well as collective awareness of the importance of preserving the Earth's environment for the future.

Keyword Density Visualization

The final part of this analysis uses a density display to determine areas of research that are already saturated and areas that are still underexplored. The brightness level of the colors in this display indicates how frequently a topic appears in the research database. The brighter the yellow color in a location, the more articles are discussing that topic. This density analysis serves as a guide for researchers to identify actual research gaps by paying attention to areas that still appear dim. In this way, researchers can contribute new, more unique findings rather than just repeating research that has already been extensively conducted by others.

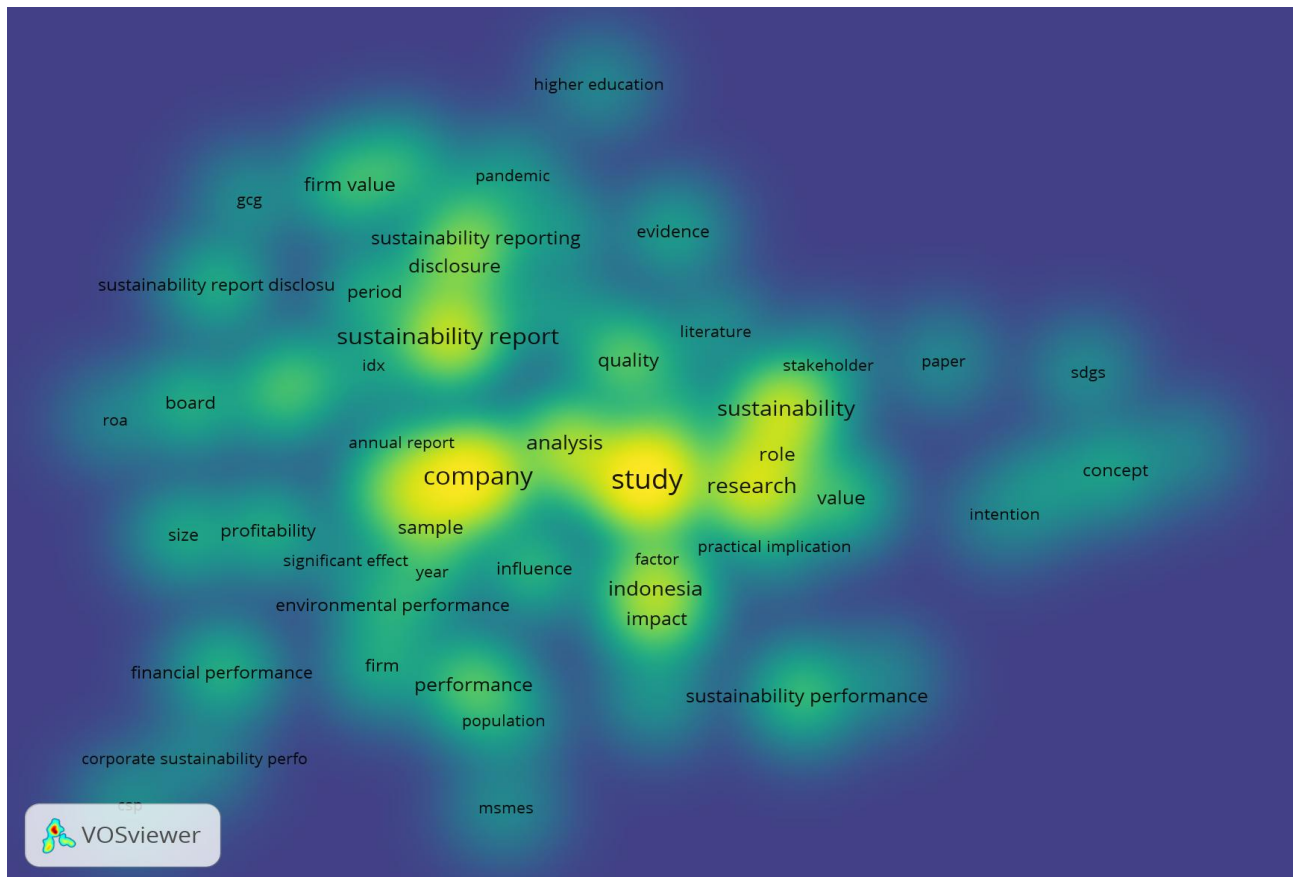


Figure 5
Density Visualization of Co-occurrence Based on Keyword

Source: The Authors, 2025

The results shown in Figure 5 indicate that the areas of sustainability reporting and financial performance have the highest concentration compared to all other topics in SINTA 2 journals. This suggests that the relationship between sustainability reporting and its impact on corporate profits is the theme most frequently of interest and researched by scholars in Indonesia. The high density in this field reflects a consensus among academics on the importance of this theme, but on the other hand, it also indicates very intense competition to achieve publication. Identifying dense areas helps researchers understand the focal points of a discipline and how these topics are interconnected.

On the other hand, there are areas that still appear dim or are located on the edges of the visualization, such as supply chain resilience or tax avoidance in the context of sustainability. These low-density areas reflect valuable opportunities for researchers to innovate and fill gaps in the existing literature. The lack of studies on these peripheral topics in SINTA 2 journals may be due to the difficulty of obtaining data or a lack of attention to these issues in the local context. However, in

these areas, the novelty of research can be found, which is highly valued by journal editors during the peer review process to determine publication suitability.

Overall, the density chart shown in Figure 5 provides a comprehensive overview of the strength of sustainability research in Indonesia. The dominance of financial accounting themes in sustainability research indicates that the economic perspective remains a major driver in environmental discussions in the country. However, there are still opportunities to incorporate other perspectives, such as operational management or consumer behavior, in the context of sustainability. By leveraging this density data, scientific development can be carried out in a more targeted and strategic manner, so that the literature on sustainability in Indonesia not only increases in quantity but also features a rich thematic diversity that is relevant to various stakeholders.

Based on the three visualizations presented, this discussion will combine these results with relevant sources to provide a deeper understanding. The dominance of sustainability reporting in the visualization results indicates that the main concern in Indonesia still focuses on the formality aspect of disclosure rather than actual implementation in the field. This finding aligns with the opinion of Muthmainnah et al.,(2024), who stated that sustainability reporting is often considered a corporate legitimacy tool to gain recognition from the public and investors. This indicates a strong relationship between legitimacy theory and research practices published in SINTA 2 journals, where companies strive to align their operations with the social values around them.

Furthermore, the shift in trends towards environmental issues evident in the overlay analysis illustrates the readiness of academics in Indonesia to face global challenges. The increasing interest in green accounting and ESG indicates that research is no longer focused solely on traditional accounting profits but is also beginning to consider environmental impact as a component of business strategy. This discussion reinforces stakeholder theory, which states that companies have responsibilities to various parties, not just shareholders. As noted in previous bibliometric studies, adapting to global trends is a crucial factor for national journals to remain competitive and contribute to addressing international environmental issues.

Finally, identifying gaps in research through density analysis provides strategic recommendations for the development of future sustainable studies. An excessive emphasis on the relationship between financial performance should begin to be balanced with more qualitative research or experiments to understand the internal mechanisms of companies in implementing environmentally friendly practices. Future research needs to be bold in exploring themes in overlooked areas to enhance better knowledge diversity. By combining bibliometric analysis with a deep understanding of the local Indonesian context, it is hoped that researchers can produce work that not only excels academically in SINTA 2, but also has a tangible practical impact for the transition towards genuine sustainable development.

CONCLUSION AND SUGGESTIONS

This study concludes that research on sustainability published in SINTA 2 journals from 2015 to 2025 shows positive and consistent development. Using a bibliometric approach on 115 selected articles, it was found that the main research themes were dominated by sustainability reports and financial performance, with multiple linear regression as the most commonly applied method of analysis. The results from VOSviewer mapping also indicate the presence of relationships between thematic clusters that continue to evolve, showing that sustainability has become an established yet dynamic field of research in local accounting studies.

Based on these results, it's recommended that future research expand the database beyond Crossref, including Scopus or Dimensions, to get a more complete picture. Also, using more varied analysis methods, like mixed methods or biblioshiny, can provide additional insights into sustainability research. Researchers are also encouraged to explore new topics like ESG, circular

economy, and sustainability assurance to maximize their scientific contribution to the development of sustainable accounting.

DECLARATION OF ARTIFICIAL INTELLIGENCE USAGE:

During the preparation of this manuscript, the author used Artificial Intelligence (AI) technology, namely ChatGPT, to assist in improving grammar, sentence formulation, and organizing ideas and writing frameworks. The use of AI did not include scientific decision-making, data analysis, or drawing research conclusions.

All AI-generated output has been critically reviewed, edited, and independently verified by the author. The author assumes full responsibility for the accuracy, originality, academic integrity, and entire content of the final manuscript. The AI technology does not meet the authorship criteria and is not listed as an author in this publication.

CONFLICT OF INTEREST:

The author declares that there is no conflict of interest, whether financial, personal, or professional, that could influence the research process, writing, or publication of this article.

FUNDING AND ACKNOWLEDGMENTS:

This research was independently funded by the author. The author would like to thank all parties who provided support, input, and assistance during the research process and preparation of this manuscript.

REFERENCES

- A'zizah, L. O. F., Aji, N. P., Puspawati, D., Ulynnuha, O. I., & Andriyani, N. (2024). Sustainability Reporting in Value Creation: The Critical Mediation of Environmental Management Accounting. *Riset Akuntansi Dan Keuangan Indonesia*, 9(3), 338–349. <https://doi.org/10.23917/reaksi.v9i3.7030>
- Abdullah, S., & Meutia, R. (2023). *Determinan Financial Sustainability Pemerintah Daerah Di Aceh*. <http://journals.ums.ac.id/index.php/reaksi/index>
- Akuntansi, M. R., & Vol, I. (2024). 3 1,2,3. 24(2), 233–254.
- Alade, M. E., Adepiti, W. A., Igbekoyi, O. E., & Olofintuyi, A. T. (2024). Value Relevance of Corporate Economic Sustainability Reporting of Financial Services Quoted Firms in Nigeria. *Jurnal Dinamika Akuntansi Dan Bisnis*, 11(2), 247–260. <https://doi.org/10.24815/jdab.v11i2.34732>
- Alnaim, M., & Metwally, A. B. M. (2024). Green Intellectual Capital and Corporate Environmental Performance: Does Environmental Management Accounting Matter? *Administrative Sciences*, 14(12), 297–313. <https://doi.org/10.3390/admsci14120311>
- Andajani, A., & Riduwan, A. (2025). The dramaturgy of sustainability reporting : Environmental and humanitarian responsibility context. 26(3). <https://doi.org/10.18196/jai.v26i3.28009>
- Andriana, I., Ahmad Maulana, A. M., Badia Perizade, B. P., Umi Kalsum, U. K., Thamrin, K., & Rifanka, N. (2025). Enviromental Governance, Local Wisdom, and Financial Sustainability: Empowering Women Entrepenueurs in South Sumatera. *Jrak*, 17(2), 108–126. <https://doi.org/10.23969/jrak.v17i2.22164>
- Anggraini, G., & Hermawan, A. (2025). Sustainability Awareness in Indonesia'S Oil and Gas Sector. *Jrak*, 17(2), 332–347. <https://doi.org/10.23969/jrak.v17i2.26356>
- Anna, Y. D., Rari, D., Sustainability, D. W. I. R. T., Analisis, R., Keuangan, K., Anna, Y. D., T, D. R. D. R., No, J. P. H. H. M., Bandung, K., & Barat, J. (2019). *Sustainability Rreporting : Analisis Kinerja Keuangan dan Nilai Perusahaan Dalam upaya menciptakan Sustainable Development Goals (SDGs), maka negara dan mengukur kemajuan , memantau*

- dampak dari pengentasan kemiskinan , melindungi bumi penghuninya . *Semu*. 11(2), 238–255.
- Aprillia, S., & Elistia, E. (2024). Enhancing Customer Trust and Value for E-Commerce Sustainability. *Journal of Economics, Business, & Accountancy Ventura*, 26(3), 349–366. <https://doi.org/10.14414/jebav.v26i3.4216>
- Ardiana, P. A. (2022). Conceptualising Stakeholder Engagement in Sustainability Reporting. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 17(1), 1. <https://doi.org/10.24843/jiab.2022.v17.i01.p01>
- Ardiana, P. A. (2023). Is Sustainability Reporting Really About Reporting Sustainability? *Jurnal Ilmiah Akuntansi Dan Bisnis*, 18(2), 216. <https://doi.org/10.24843/jiab.2023.v18.i02.p02>
- Ardianto, A., Cahyono, S., & Harymawan, I. (2024). Directors tenure diversity and corporate sustainability performance: The non-linear evidence from Indonesia public listed companies. *Jurnal Akuntansi & Auditing Indonesia*, 28(1), 11–25. <https://doi.org/10.20885/jaai.vol28.iss1.art2>
- Aria, M., & Cuccurullo, C. (2017). bibliometrix: An R-tool for comprehensive science mapping analysis. *Journal of Informetrics*, 11(4), 959–975. <https://doi.org/10.1016/j.joi.2017.08.007>
- ARMADANI, A., & ZAREFAR, A. (2023). Quality of Sustainability Disclosure, Foreign Board, and Firm Performance? Evidence from Indonesia. *Jurnal Dinamika Akuntansi*, 15(2), 129–138. <https://doi.org/10.15294/jda.v15i2.40138>
- Atika, A., & Simamora, A. J. (2024). The Effect Of Corporate Culture On Sustainability Report Quality. *Jurnal Akuntansi*, 28(1), 100–124. <https://doi.org/10.24912/ja.v28i1.1761>
- Atikah, S., Juanda, A., & Leniwati, D. (2024). Cost Efficiency Analysis To Maintain The Sustainability of Tobacco Farming in Grujugan Village, Bondowoso Regency. *Riset Akuntansi Dan Keuangan Indonesia*, 9(3), 254–262. <https://doi.org/10.23917/reaksi.v9i3.6754>
- Baroroh, N., Anisykurlillah, I., Yanto, H., & Kusumaningrum, F. (2022). The Influence of Company Activities, Growth, and Independent Commissioners on Sustainability Reports With the Type of Industry as a Moderating Variable. *Jurnal Dinamika Akuntansi*, 14(2), 126–137. <https://doi.org/10.15294/jda.v14i2.38797>
- Christina Juliana, & Venantius Valentino Sembiring. (2025). How Sustainability Reporting Strengthens the Profitability – Firm Value Link in Coal Mining Companies. *Jurnal Akuntansi*, 29(1), 1–24. <https://doi.org/10.24912/ja.v29i1.2590>
- Darsono, S., & Mareta, S. N. (2025). The Effect of Dow Jones Sustainability Index, Geopolitical Risks, BI Rate, Exchange Rates and Commodity Prices on Sustainable Stock Market Index in Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, 15(3), 758–773. <https://doi.org/10.22219/jrak.v15i3.38808>
- Dayana, N. W. Y. P., & Budiasih, I. G. A. N. (2024). Behavioral Accounting As a Catalyst in the Organizational Transformation Process Toward Sustainability. *Jurnal Akuntansi Dan Keuangan Indonesia*, 21(2), 260–279. <https://doi.org/10.21002/jaki.2024.12>
- Dewi, I. G. A. A. O., Sukoharsono, E. G., Purwanti, L., Mulawarman, A. D., & Yulianti, N. M. D. R. (2025). Reimagining Sustainability Accounting Through Pancasila: the Panca Stara Framework. *Jurnal Akuntansi Multiparadigma*, 16(1), 110–122. <https://doi.org/10.21776/ub.jamal.2025.16.1.08>
- Dewi, L. G. K., Wiagustini, N. L. P., Rahyuda, H., & Sudana, I. P. (2022). Corporate Governance Toward Sustainability Disclosure: Recent Development and Future Research Agenda.

Jurnal Ilmiah Akuntansi Dan Bisnis, 17(2), 252.
<https://doi.org/10.24843/jiab.2022.v17.i02.p05>

- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133(March), 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- Ekawarti, Y., Adam, M., Yusnaini, Y., & Yusrianti, H. (2025). Bibliometric Analysis of University Social Responsibility: Advancing Transparency and Sustainability in Higher Education. *Jurnal Ilmiah Akuntansi*, 9(2), 658–683. <https://doi.org/10.23887/jia.v9i2.77647>
- Elkington, J. (1998). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. New Society Publishers. <https://books.google.co.id/books?id=dIJAbIM7XNcC>
- Enciso-Alfaro, S. Y., & García-Sánchez, I. M. (2023). Corporate governance and environmental sustainability: Addressing the dual theme from a bibliometric approach. *Corporate Social Responsibility and Environmental Management*, 30(3), 1025–1041. <https://doi.org/10.1002/csr.2403>
- Eriandani, R., & Evangelia, A. (2024). Firm Characteristics and Disclosure of Materiality assessment in Sustainability Reports. *Media Riset Akuntansi, Auditing & Informasi*, 24(2), 213–232. <https://doi.org/10.25105/v24i2.19577>
- Erwin, E. (2022). The Impact of Agile Supply Chain Strategy on Sustainability Performance with Company's Sustainability Reporting: Evidence from Pulp & Paper Industry in Indonesia. *Jurnal Ilmiah Akuntansi*, 6(2), 353. <https://doi.org/10.23887/jia.v6i2.39124>
- Falikhatun, F., Wahyuni, S., Niswah, M. A., & Nilasakti, A. O. (2020). Financing Type And Sustainability Reporting: Financial Performance As Mediating Variable. *Jurnal Dinamika Akuntansi*, 12(1), 34–45. <https://doi.org/10.15294/jda.v12i1.24930>
- Febrian, J. F., & Hendriyeni, N. S. (2024). Can Corporate Sustainability Performance (Csp) Overcome Indonesia's Corporate Debt Problems? *Jurnal Akuntansi Dan Keuangan Indonesia*, 21(1), 1–20. <https://doi.org/10.21002/jaki.2024.01>
- Girindratama, M. W., Juwita, N., Honggowati, S., & Setiawan, D. (2024). Commissioner Diversity, Environmental Pressures, and Sustainability Disclosure Before and During The COVID-19 Pandemic. *Jurnal Ilmiah Akuntansi*, 9(1), 1–21. <https://doi.org/10.23887/jia.v9i1.50610>
- Gozali, E., Hamzah, R., Ferina, I., Annisa, M., & Toruan, A. (2024). Performance of Small Businesses: Does Sustainability Reporting Issue Matter? *Jrak*, 16(1), 43–56. <https://doi.org/10.23969/jrak.v16i1.10188>
- Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability...and how would we know? An exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*, 35(1), 47–62. <https://doi.org/10.1016/j.aos.2009.04.006>
- Handayani, S. (2023). Hexagon Sustainability: Dekonstruksi Pentuple Bottom Line. *Jurnal Reviu Akuntansi Dan Keuangan*, 13(3), 715–731. <https://doi.org/10.22219/jrak.v13i3.26024>
- Hasanah, N., Syam, D., & Jati, A. W. (2017). Pengaruh Corporate Governance terhadap Pengungkapan Sustainability Report pada Perusahaan di Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, 5(1), 711–720. <https://doi.org/10.22219/jrak.v5i1.4992>
- Hasanah, V. N., Nuraina, E., & Styaningrum, F. (2023). Sustainability Reporting, Foreign Ownership, Firm Value as a Function of Investment Opportunity Set. *Jurnal Dinamika Akuntansi*, 15(1), 13–23. <https://doi.org/10.15294/jda.v15i1.35793>

- Heliani. (2023). MSME Financial Accounting In West Java: Sustainability And Impact Factors. *Jurnal Akuntansi*, 27(3), 568–587. <https://doi.org/10.24912/ja.v27i3.1739>
- Heliani, H., & Iskandar, Y. (2024). MSMEs Financial Sustainability Model in Indonesia: Policy, Capital, Literacy, Structure. *Jurnal Reviu Akuntansi Dan Keuangan*, 14(1), 258–280. <https://doi.org/10.22219/jrak.v14i1.29716>
- Herawaty, V., Lambintara, N., & Daeli, F. (2021). Peran Profitabilitas Atas Pengaruh Board Governance Terhadap Sustainability Report Quality. *Media Riset Akuntansi, Auditing & Informasi*, 21(1), 115–136. <https://doi.org/10.25105/mraai.v21i1.9209>
- Ihsani, M. A., Firmansyah, A., & Estutik, R. S. (2021). Market Response to Companies Sustainability Disclosure and Environmental Performance in Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(2), 197–214. <https://doi.org/10.24815/jdab.v8i2.21630>
- Ika wahyuni, N., Ganis Sukoharsono, E., Roekhudin, & Baridwan, Z. (2024). 3P (Propel, Plunge, Portray): A Reflective Analysis Of The Accountant's Role In Embedding Sustainability In MSMEs. *Jurnal Reviu Akuntansi Dan Keuangan*, 14(4), 895–911. <https://doi.org/10.22219/jrak.v14i4.36170>
- Indriastuti, M., & Chariri, A. (2021). The Effect of The Carbon and Environmental Performance on Sustainability Report. *Riset Akuntansi Dan Keuangan Indonesia*, 105–116. <https://doi.org/10.23917/reaksi.v6i1.13826>
- Iqbal, S., Andriani, F., & Hariadi, B. (2023). Does Good Corporate Governance (Gcg) Moderate the Sustainability Report Disclosure and Earnings Management Relationship? Assets: *Jurnal Akuntansi Dan Pendidikan*, 12(2), 174–187. <https://doi.org/10.25273/jap.v12i2.15979>
- Juliana, C., & Sembiring, V. V. (2025). How Sustainability Reporting Strengthens the Profitability – Firm Value Link in Coal Mining Companies. *Jurnal Akuntansi*, 29(1), 1–24. <https://doi.org/10.24912/ja.v29i1.2590>
- Kementerian Riset Teknologi dan Pendidikan Tinggi. (2018). Peraturan Menteri Riset, Teknologi dan Pendidikan Tinggi Nomor 9 Tahun 2018 Tentang Akreditasi Jurnal Ilmiah. *Direktorat Jenderal Penguatan Riset Dan Pengembangan*, 428, 1–9.
- Khotimah, H., Ruhayat, E., & Hakim, D. R. (2024). The Effect of Green Intellectual Capital, Good Corporate Governance, and Growth Options on Sustainability Performance. *Journal of Economics, Business, and Accountancy Ventura*, 27(1), 113–129. <https://doi.org/10.14414/jebav.v27i1.4256>
- Kurniawan, P. S. (2020). Sustainability Accounting Concept in Higher Education Institution: A Case Study of an Indonesian Public University. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 15(2), 213. <https://doi.org/10.24843/jiab.2020.v15.i02.p06>
- Kurniawan, P. S., & Sawarjuwono, T. (2024). The Possibility of Sustainability Accounting Implementation in Village Owned Enterprise. *Jurnal Kajian Akuntansi*, 7(2), 254–269. <https://doi.org/10.33603/jka.vol7.no2.a9>
- Laili, Z., Ganis Sukoharsono, E., & Andayani, W. (2025). Evaluation Of The Sustainability Report Disclosure Of Brawijaya University Based On AA1000 Accountability Principles. *Jurnal Reviu Akuntansi Dan Keuangan*, 15(1), 248–266. <https://doi.org/10.22219/jrak.v15i1.38169>
- Latifah, S. W., Rosyid, M. F., Purwanti, L., & Oktavendi, T. W. (2019). Good Corporate Governance , Kinerja. *Jurnal Reviu Akuntansi Dan Keuangan*, 9(2), 200–213. <https://doi.org/10.22219/jrak.v9i2.56>
- Madhani, R., Sutrisno, & Widya Prihatiningtias, Y. (2025). Exploring The Impact Of CSR On

- Sustainability Performance: The Role Of GSCM As A Mediator. *Jurnal Reviu Akuntansi Dan Keuangan*, 15(1), 51–67. <https://doi.org/10.22219/jrak.v15i1.37243>
- Mardiana, F., & Purwaningsih, E. S. (2024). Military-Connected Boards and Financial Distress Risk: the Moderating Role of Sustainability Report Disclosure. *Assets: Jurnal Akuntansi Dan Pendidikan*, 13(2), 97–112. <https://doi.org/10.25273/jap.v13i2.19787>
- Mariah, E., & Hamsyah, S. (2025). Board characteristics and sustainability report quality : Profitability as a moderating variable. 26(3). <https://doi.org/10.18196/jai.v26i3.26153>
- Merelyn, M., & Eriandani, R. (2022). The Value Relevance of Quantity and Quality of Sustainability Reporting: Evidence from Indonesia. *Jurnal Ilmiah Akuntansi*, 7(1), 40–58. <https://doi.org/10.23887/jia.v7i1.41533>
- Mukti, M., & Kusuma, I. W. (2024). *Jurnal ASET (Akuntansi Riset) Corporate Sustainability Performance (CSP), Leverage Adjustment , and Financial Performance*. 16(2), 217–228.
- Mulyana, D., Widyaningsih, A., & Rozali, R. D. Y. (2025). Advancing Sustainability Through Artificial Intelligence: Implications for Firm Value in Indonesia. *Jurnal Akuntansi*, 29(1), 148–170. <https://doi.org/10.24912/ja.v29i1.2774>
- Munandar, M. R. A., Honggowati, S., & Sukma, F. O. A. (2025). Financial sustainability research: A bibliometric analysis of global scholarly output. *Jurnal Akuntansi & Auditing Indonesia*, 29(1), 172–182. <https://doi.org/10.20885/jaai.vol29.iss1.art14>
- Muthmainnah, M., Salim, M., Puspitaningrum, S., & Sondjaya, Y. (2024). Bibliometric Analysis in Dimension Databases for Sustainability Reporting Research. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 8(4), 573–593. <https://doi.org/10.24034/j25485024.y2024.v8.i4.6752>
- Ningly, I., & Rahmadhani, S. (2025). Optimizing Corporate Environmental Performance Through Green Process Innovation: An Approach to Business Sustainability. *Jurnal Akuntansi*, 29(2), 377–399. <https://doi.org/10.24912/ja.v29i2.2895>
- Nugrahani, T. S., Kusuma, H., Arifin, J., & Muhammad, R. (2023). Determining factors of sustainability report using the institutional isomorphism theory approach. *Jurnal Akuntansi & Auditing Indonesia*, 27(1), 1–10. <https://doi.org/10.20885/jaai.vol27.iss1.art1>
- Nugroho, A., & La Ode Sabaruddin. (2025). Sustainability Action Evidence From Indonesia: How Can Carbon Trading and Esg Disclosure Affect Firm Value? *Jurnal Reviu Akuntansi Dan Keuangan*, 15(3), 745–757. <https://doi.org/10.22219/jrak.v15i4.41895>
- Nugroho, Y., Putri, D. A., & Laksmi, S. (2012). Mapping the Landscape of the Media Industry in Contemporary Indonesia. Report Series: Engaging Media, Empowering Society: Assessing Media Policy and Governance in Indonesia through the Lens of Citizens' Rights, March, 45. <https://cipg.or.id/wp-content/uploads/2015/06/MEDIA-2-Media-Industry-2012.pdf>
- Prashar, A., & Sunder M, V. (2020). A bibliometric and content analysis of sustainable development in small and medium-sized enterprises. *Journal of Cleaner Production*, 245, 118665. <https://doi.org/10.1016/j.jclepro.2019.118665>
- Pritchard, A. (1969). Statistical Bibliography or Bibliometrics? *Journal of Documentation*, 25, 348–349.
- Probowulan, D. (2022). The Sustainability of Pervasive Learning in Accounting Education: Strategy in the Transition of “Merdeka Belajar-Kampus Merdeka.” *Jurnal Akuntansi Dan Keuangan*, 24(1), 24–33. <https://doi.org/10.9744/jak.24.1.24-33>

- Purwanti, A. (2018). The Role of Return on Assets on Sustainability Disclosure to Value of the Firm. *Jurnal ASET (Akuntansi Riset)*, 10(1), 83–94. <https://doi.org/10.17509/jaset.v10i1.12653>
- Purwanti, L., Nasyi'ah, E. Z., Ibrahim, M., & Prakoso, A. (2024). Green Cosmetics to Environmental Sustainability. *Jurnal Kajian Akuntansi*, 8(1), 115–128. <https://doi.org/10.33603/jka.v8i1.9365>
- Putri, A. K. S., Karsam, K., Solihin, S., & Kusumawardhani, D. (2025). The influence disclosure enterprise risk management and intellectual capital to firm value through disclosure of sustainability report as variables intervening. *Jurnal Akuntansi & Auditing Indonesia*, 28(2), 203–220. <https://doi.org/10.20885/jaai.vol28.iss2.art10>
- Rachmawati, W., Sugeng Wahyudi, & Wisnu Mawardi. (2025). Green Finance and Competitiveness in Fintech Adoption: Digital Transformation and Sustainability in Indonesian Banks. *Riset Akuntansi Dan Keuangan Indonesia*, 10(1), 93–106. <https://doi.org/10.23917/reaksi.v10i1.8571>
- Rahman, A. F., Kurniawati, D. T., Dewi, A. A., & Kholilah, K. (2023). The Value Relevance of Sustainability Disclosure Quality. *Jurnal Ilmiah Akuntansi*, 8(2), 379–398. <https://doi.org/10.23887/jia.v8i2.68924>
- Rahmansyah, A., Mulyany, R., & Geumpana, T. A. (2023). Using Social Media as A Legitimation Tool in Sustainability Reporting: Evidence from SOEs Listed on the Indonesia Stock Exchange. *Jurnal Dinamika Akuntansi Dan Bisnis*, 10(2), 265–284. <https://doi.org/10.24815/jdab.v10i2.27550>
- Ramadana, M., Batam, U. I., Julia, J., Batam, U. I., & Wati, E. (2025). Green Practices on Sustainability Performance: the Moderating Role of Slack Resources. *Jurnal Akuntansi Dan Keuangan Indonesia*, 22(1). <https://doi.org/10.7454/jaki.v22i1.1973>
- Ramadhan, M. A., Emrinaldi Nur DP, Rezi Abdurrahman, & Lubis, A. (2024). The Quality of Sustainability Reporting in Indonesia: Government, Employee, Competitor, and Customer Perspectives. *AKRUAL: Jurnal Akuntansi*, 16(1), 39–54. <https://doi.org/10.26740/jaj.v16n1.p39-54>
- Rangkuti, H. A., Yuliantoro, H. R., & Yefni, Y. (2019). Lebih Penting Mana Sustainability Report Atau Laba Bagi Perusahaan Perkebunan? *Jurnal Akuntansi Multiparadigma*, 10(2), 365–378. <https://doi.org/10.18202/jamal.2019.08.10021>
- Riduwan, A., & Andajani, A. (2025). Sustainability Reporting: Texts and Traces of Meaning. *Jurnal Akuntansi Multiparadigma*, 16(1), 28–48. <https://doi.org/10.21776/ub.jamal.2025.16.1.03>
- Rosini, I., & Hakim, D. R. (2020). Relationship Between Capability and Sustainability Performance: Evidence from Indonesia. *Riset Akuntansi Dan Keuangan Indonesia*, 278–286. <https://doi.org/10.23917/reaksi.v5i3.10656>
- Rudyanto, A. (2019). 1210-5138-1-Pb. *Jurnal Akuntansi Multiparadigma*, 10(20), 433–447.
- Ruhyat, E., Rahman Hakim, D., & Handy, I. (2022). Does Stakeholder Pressure Determine Sustainability Reporting Disclosure?: Evidence From High-Level Governance Companies. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(2), 432–453. <https://doi.org/10.22219/jrak.v12i2.21926>
- Rustam, A., & Adil, M. (2022). Ikram. *Jurnal Akuntansi*, 26(1), 144.
- Saidi, J., Iznillah, M., & Andreas, A. (2025). Balancing Sustainability and Profitability: Optimizing Intellectual Capital and Its Challenges in Indonesian Manufacturing Companies. *Jrak*,

- 17(2), 33–47. <https://doi.org/10.23969/jrak.v17i2.21906>
- Sambuaga, E. A. (2024). The Effect of Sustainability Disclosure and Company Performance: Profit or Image? *Jurnal Ilmiah Akuntansi*, 9(1), 35–53. <https://doi.org/10.23887/jia.v9i1.54045>
- Saputra, K. A. K., & Laksmi, P. A. S. (2024). The Influence of Green Governance, Implementation of Energy Accounting, and Green Human Resource Management on Sustainability Performance: An Empirical Study in the Hospitality Industry in Bali. *Jurnal Ilmiah Akuntansi*, 9(1), 113–136. <https://doi.org/10.23887/jia.v9i1.66630>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2023). Sustainability Performance in Hospitality Industry: Interaction of Strategic Sustainability Management and Sat Kerthi Culture. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 18(1), 147. <https://doi.org/10.24843/jiab.2023.v18.i01.p10>
- Saraswati, E., Ghofar, A., Atmini, S., & Dahlan, M. (2023). University Social Responsibility Reporting in Alignment with Sustainability Development Goals: A Conceptual Framework. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 18(2), 226. <https://doi.org/10.24843/jiab.2023.v18.i02.p03>
- Shinta Melzatia Dewi Anggraini, Safira, C. M. D. (2018). The Importance of Sustainability Reports In Non-Financial Companies. *Jurnal Akuntansi*, 22(3), 368. <https://doi.org/10.24912/ja.v22i3.394>
- Sri Werastuti, D. N. (2020). Sustainability Balanced Scorecard and Management Communication in Evaluating A Company's Performance. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 16(1), 45. <https://doi.org/10.24843/jiab.2021.v16.i01.p03>
- Sudana, I. P. (2019). Makna penyusunan. 115–134.
- Sugianto, S., Usman, E., Usman, A., & Adys, H. (2025). Visualizing Sustainability in Accounting: Integrating Photography Into Environmental, Social, and Governance (Esg) Reporting. *Jrak*, 17(2), 259–277. <https://doi.org/10.23969/jrak.v17i2.25330>
- Suryanto, T., Thalassinis, J. E., & Thalassinis, E. I. (2017). Board Characteristics, Audit Committee and Audit Quality: The Case of Indonesia. *International Journal of Economics and Business Administration*, V(Issue 3), 44–57. <https://doi.org/10.35808/ijeba/134>
- Tan, A.-, & Zarefar, A.-. (2022). Corporate Governance and Sustainability in Indonesia: The Moderating Role of Institutional Ownership. *Jurnal Dinamika Akuntansi*, 14(2), 98–109. <https://doi.org/10.15294/jda.v14i2.37064>
- Tanputra, S., Harymawan, I., & Nasih, M. (2023). Board of Commissioners Educational Background And Sustainability Report Quality. *Jurnal Dinamika Akuntansi*, 15(2), 153–165. <https://doi.org/10.15294/jda.v15i2.42263>
- Teti Rahmawati, & Amir Hamzah. (2025). Green Accounting Enhances Sustainability Report Integrity: Does Governance Support Voluntary Disclosure Perspectives? *Jurnal Akuntansi*, 29(3), 448–468. <https://doi.org/10.24912/ja.v29i3.2957>
- Theresia, V. M., & Triwacananingrum, W. (2022). Sustainability Reporting and Sustainable Growth Rate: Covid-19 As Moderating Variable. *Media Riset Akuntansi, Auditing & Informasi*, 22(1), 41–64. <https://doi.org/10.25105/mraai.v22i1.12824>
- Trisnawati, R., Wardati, S. D., & Putri, E. (2022). The Influence of Majority Ownership, Profitability, Size of the Board of Directors, and Frequency of Board of Commissioners Meetings on Sustainability Report Disclosure. *Riset Akuntansi Dan Keuangan Indonesia*, 94–104. <https://doi.org/10.23917/reaksi.v7i1.17783>

- Triwacananingrum, W. (2018). Interactive Control System Analysis On Corporate Sustainability Performance: Good Corporate Governance as Mediating Variable. *AKRUAL: Jurnal Akuntansi*, 10(1), 47. <https://doi.org/10.26740/jaj.v10n1.p47-56>
- Triyono, Fatchan Achyani, Sandy Prasetyo, & Lamin Khaira. (2025). Model Determining the Success of Sustainability Report Disclosure in Indonesia. *Riset Akuntansi Dan Keuangan Indonesia*, 10(1), 49–58. <https://doi.org/10.23917/reaksi.v10i1.8810>
- Utami, W., Setiany, E., Hidayah, N., & Azhar, Z. (2023). The Graphical Information in Sustainability Reports and Corporate Performance: A Southeast Asian Case Study. *Jurnal Ilmiah Akuntansi*, 8(2), 607–634. <https://doi.org/10.23887/jia.v8i2.65278>
- van Eck, N. J., & Waltman, L. (2010). Software survey: VOSviewer, a computer program for bibliometric mapping. *Scientometrics*, 84(2), 523–538. <https://doi.org/10.1007/s11192-009-0146-3>
- Wany, E. (2025). Effects of Socio-Environmental Performance and Costs, Firm Size, and Sustainability Reporting on Financial Performance: A Mediating Analysis. *Jurnal Ilmiah Akuntansi*, 9(2), 684–704. <https://doi.org/10.23887/jia.v9i2.84738>
- Wardhani, D. T., & Payamta, P. (2020). Menguji Faktor Determinan Financial Sustainability pada Sektor Pemerintah. *Jurnal Kajian Akuntansi*, 4(1), 13. <https://doi.org/10.33603/jka.v4i1.3305>
- Wicaksono, A. P., Riantika, R. L., & Mahfuroh, R. (2020). The Role Of The TPB In Predicting Sustainability Behavior In Educations. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(2), 384–397. <https://doi.org/10.22219/jrak.v10i2.11422>
- Wijaya, D. N., Wendy, W., & Malini, H. (2024). When Celebrity CEOs Undermine Sustainability Value: Evidence from Indonesian Firms. *Journal of Economics, Business, and Accountancy Ventura*, 27(2), 156–167. <https://doi.org/10.14414/jebav.v27i2.4302>
- Wulandari, R., Rahmiati, A., & Suhardianto, N. (2025). the Sustainability Dilemma: Does Inflation Weaken the Link To Accounting Return? *Jurnal Akuntansi Multiparadigma*, 16(1), 18–27. <https://doi.org/10.21776/ub.jamal.2025.16.1.02>
- Yehezkiel, R. Y., Dwi Astuti, C., & Noor, I. N. (2023). Gri Standards-Based Sustainability Reporting Disclosure Practices Across Countries. *Media Riset Akuntansi, Auditing & Informasi*, 23(2), 241–256. <https://doi.org/10.25105/mraai.v23i2.17959>
- Yulias, M., Oktorina, M., Jaya, U. A., Lingkungan, K., & Perusahaan, N. (2025). THE EFFECT CORPORATE GOVERNANCE (CG), PRODUCTION EFFECTIVENESS (PE), AND ENVIRONMENTAL SUSTAINABILITY (ES) ON COMPANY VALUE (CV). 25(1), 81–102.
- Zupic, I., & Čater, T. (2015). Bibliometric Methods in Management and Organization. *Organizational Research Methods*, 18(3), 429–472. <https://doi.org/10.1177/1094428114562629>