

# A Bibliometric Analysis of Green Accounting, Environmental Accounting and Green Business Publications in a Global Perspective

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**Keywords:** Green Accounting, Environmental Accounting, Green Business.


**Abstract:** This study aims to conduct a comprehensive review of research on green accounting, environmental accounting and green business. The methodology employs advanced bibliometric techniques such as co-citation analysis, trend topics, thematic evolution. A total of 1603 documents from the Web of Science, spanning the period between 1991 and April 23, 2024, were screened and analyzed using R program. The findings revealed six thematic clusters: Social and environmental accounting, emergy, green business, green innovation, environmental accounting, and green accounting. The most cited authors are Boyd and Banzhaf, Cho and Patten, and Laufer. The findings indicates that the journals with the highest number of articles and citations in this field are Journal of Cleaner Production, Sustainability, Ecological Economics, and Accounting, Auditing & Accountability Journal. When considering the number of articles and citations by country, China, the USA, and Italy emerge as the leading contributors.

## 1 INTRODUCTION

Green accounting is a discipline that deviates from traditional accounting methods by integrating environmental factors into financial reporting. This approach entails assessing the environmental impacts, costs, and benefits of economic activities, with the goal of reflecting the true value of natural resources and promoting environmental sustainability in financial statements (Sadiku et al., 2021). It emphasizes the importance of recognizing environmental costs generated by businesses, such as resource depletion and pollution, and links this recognition to the necessity of implementing sustainable practices for ensuring long-term business continuity (Yoga and Sastri, 2020). It aims to offer a comprehensive view of companies' operations and their impact on sustainability by advocating a performance evaluation perspective that encompasses economic, social, and environmental dimensions (Pandey and Kaur, 2014). Green accounting significantly contributes by integrating environmental costs into financial results, facilitating resource allocation, and promoting sustainability (Yelgen, 2022). It enhances environmental practices,

such as analyzing environmental activities and waste management, by improving evaluation processes to increase the availability of relevant information for stakeholders (Chairia et al., 2022). However, challenges may arise in the introduction of green accounting due to differences from traditional accounting and implementation difficulties (Alexander, 2023). The success of green accounting relies not only on accurately categorizing costs but also on reducing environmental impacts arising from business activities. Green accounting and environmental accounting share a common goal of integrating environmental costs into financial reporting (Remya and Rupini, 2023). Both approaches emphasize the importance of considering environmental factors alongside traditional financial metrics and aim to integrate the environmental impacts of business activities into financial results. While green accounting focuses on factors such as resource management, environmental impact, and company revenues and expenses, environmental accounting specifically addresses internalizing environmental costs within businesses' financial results (Rizki et al., 2023).

Green accounting and environmental accounting practices help companies demonstrate their

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environmental responsibility, attract investments, and promote sustainability and environmental conservation (Katiyar, 2015). Green business strategies encompass environmentally and socially responsible practices aimed at addressing environmental and social issues while meeting customer needs and ensuring profitability. Companies are developing products and processes that minimize environmental impact, and maintain stable and collaborative relationships with suppliers and customers related to environmental conservation (Begum et al., 2023). The adoption of green strategies not only benefits the environment but also opens up new opportunities for entrepreneurs to develop innovative products, increase efficiency, and reshape business models (Castillo-Benancio et al., 2023; Kanchan et al., 2015).

This study will pave the way for further research by identifying the most influential articles, journals, countries, authors, and themes in the field, and examining the connections between relevant subtopics within the existing literature. The research aims to provide a comprehensive overview of green accounting, environmental accounting, and green business topics. In this context, it seeks to identify and analyze existing research to fill research gaps.

This research offers significant insights in theoretical, methodological, and practical aspects. Theoretically, our study contributes significantly to the fields of green business, green accounting, and environmental accounting by examining predecessors in the existing literature, exploring established themes, and tracking emerging trends. The six themes developed from the thematic analysis provide valuable insights into the current state of research and offer a comprehensive overview for future studies. In this context the research questions were formulated as follows based on the literature review:

- 1 RQ1. What are the trends in publication research concerning “environmental accounting” “green accounting” “green business”?
- 2 RQ2. What is the thematic map of research in “environmental accounting” “green accounting” “green business”?
- 3 RQ3. What is the scope for future research?

## 2 METHODOLOGY

The data for the research was obtained from the Web of Science database. WoS is used as a citation database in scientific and academic research (Baghini et al., 2024). In this study, I utilized the Scientific

Procedures and Rationales for Systematic Literature Reviews (SPAR-4-SLR) protocol developed by Paul et al. (2021), which has been used by other authors (Lim et al., 2022; Raman et al., 2022), to guide the tasks of assembling, organizing, and evaluating.

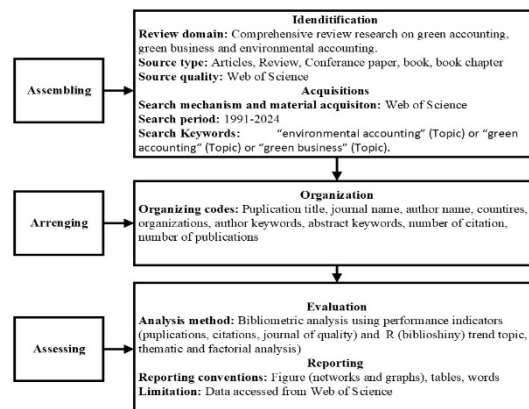


Figure 1: SPAR-4-SLR protocol-based research design.

Table 1 reports basic summary descriptive analysis 1603 documents sourced from the Web of science.

Table 1: Main information about the document.

Main information	
Timespan	1991:2024
Sources (Journals, Books, etc)	742
Documents	1603
Annual Growth Rate %	10.5
Document Average Age	9
Average citations per doc	25.88
References	60038
Keywords Plus (ID)	1897
Author's Keywords (DE)	4124
Authors	3536
Authors of single-authored docs	300
Single-authored docs	341
Co-Authors per Doc	2.77
International co-authorships %	24.39
Article	1292
Editorial material	20
ProceedingsPaper	288

The table reports basic summary statistics for the 1603 documents sourced from the Web of Science.

### 3 RESULTS

To address RQ1 regarding the publication research trends in “environmental accounting” “green accounting” “green business”, I conducted an analysis of the publication trend in this fields using total publications by year, country, journal and contributing author.

Figure 2 and 3 illustrate the annual publication trend of the analyzed studies. The first analyzed study was published in 1991. It is evident that there has been a significant increase in the number of publications after 2005.

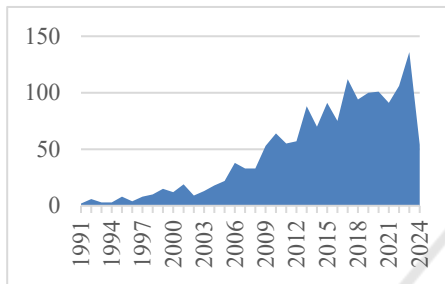


Figure 2: Annual scientific production.

The figure displays the distribution of the analysed by 1603 documents sourced from the Web of Science over the period 1991-2024.

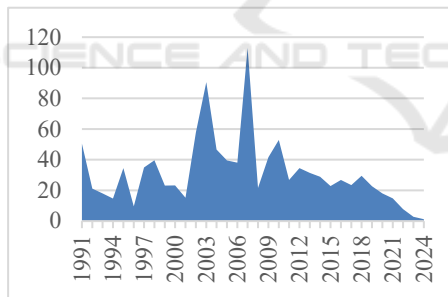


Figure 3: Average article citations.

The figure displays the distribution of the analysed by 1603 documents sourced from the Web of Science over the period 1991-2024.

The figure displays the countries of address out of 1603 documents sourced from the Web of Science. It can be observed that the most productive countries are China, USA, and Italy (see fig. 4).

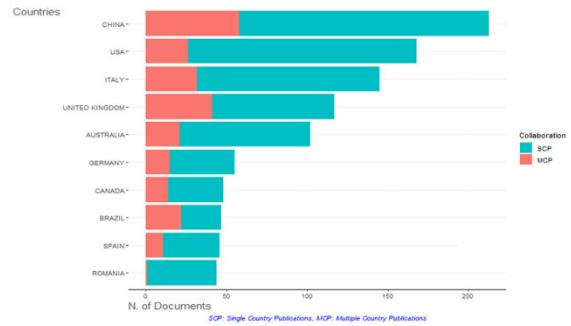


Figure 4: Most Productive Countries.

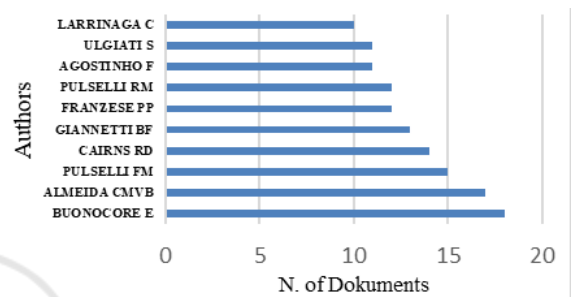


Figure 5: Most Productive Authors.

The figure displays the authors of address out of 1603 documents sourced from the Web of Science.

Table 2: Top 10 Most cited articles.

Authors, Sources and DOI	TC
Boyd and Banzhaf, (2007), Ecological Economics, 10.1016/J.Ecolecon.2007.01.002	1214
Cho and Patten, (2007), Accounting Organizations and Society, 10.1016/J. Aos.2006.09.009	1034
Laufer, (2003), Journal of Business Ethics, 10.1023/A:1022962719299	679
Wiedmann, (2009), Ecological Economics, 10.1016/J.Ecolecon.2009.08.026	647
Gray, (2010), Accounting Organizations and Society, 10.1016/J. Aos.2009.04.006	627
Buckley, (2012), Annals of Tourism Research, 10.1016/J. Annals.2012.02.003	569
Rizos at all, (2016), Sustainability, 10.1016/J. Annals.2012.02.003	521
Crossman at all., (2013), Ecosystem Services, 10.1016/J. Ecoser.2013.02.001	475
Bebbington and Unerman, (2018), Accounting Auditing & Accountability Journal, 10.1108/Aaaj-05-2017-2929	408
Kolk and Perego, (2010), Business Strategy and The Environment, 10.1002/Bse.643	388

The table reports total citations to the 1063 documents analysed in journals indexed in the Web

of Science TC per year is calculated for the period 1991–2024.

Table 3: Top 10 Most frequent journals.

Sources and no of articles	% of articles
Journal of Cleaner Production, 84	5,24%
Sustainability, 65	4,05%
Ecological Economics, 57	3,56%
Accounting Auditing & Accountability Journal, 46	2,87%
Ecological Modelling, 32	2,00%
Sustainability Accounting Management and Policy Journal, 30	1,87%
Business Strategy and The Environment, 24	1,50%
Environmental Science and Pollution Research, 24	1,50%
Accounting Forum, 21	1,31%
Critical Perspectives On Accounting, 21	1,31%

To address RQ2. What is the thematic map of research in “environmental accounting” “green accounting” “green business”? I conducted an analysis of the conceptual map and thematic map.

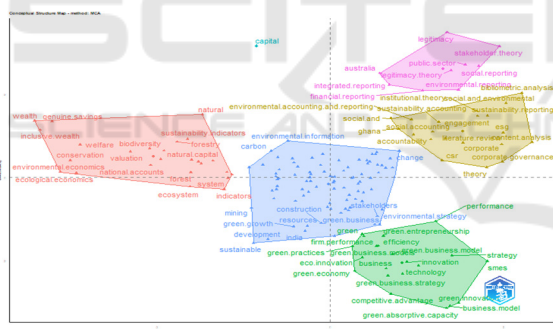


Figure 6: Conceptual map and keyword clusters.

The conceptual map classifies their articles into clusters based around general themes using multiple correspondence analysis.

**Cluster 1. Social and Environmental Accounting**

In this cluster, the most frequently used terms are "accountability," "social accounting," "sustainability reporting," "corporate social responsibility," "corporate governance," "social and environmental corporate," "environmental reporting," "sustainability accounting," "responsibility," "legitimacy theory," "financial reporting," and "integrated reporting." Environmental accounting encompasses studies on

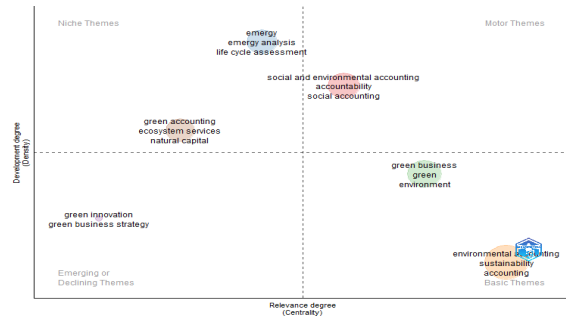


Figure 7: Thematic map.

Table 4: Thematic clusters.

Cluster	CC	CD	RC	RD	CF
Social and environmental accounting	0,37	10,7	4	5	361
Emergy	0,35	10,7	3	6	293
Green business	0,55	9,7	5	3	462
Green innovation	0,06	9,5	1	2	23
Environmental accounting	0,90	8,4	6	1	1297
Green accounting	0,22	9,8	2	4	268

CC: CallonCentrality, CD: CallonDensity, RC: RankCentrality, RD: RankDensity, CF: ClusterFrequency.

measuring and reporting environmental impacts, strategies for improving businesses' environmental performance, and the influence of environmental factors on business decisions (Nowak et al., 2012; Hyde and Amacher, 1996; Znić et al., 2020). This cluster explain the reasons for sustainable accounting practices being influenced by corporate governance mechanisms through stakeholder theory. The increased awareness of all stakeholders regarding their responsibilities to society is the most significant reason for this. The need to preserve the ecosystem will encourage organizations to implement environmental and social sustainability techniques such as Environmental Management Accounting (EMA), Activity-Based Costing (ABC), life cycle costing, customer accounting, integrated performance measurement, quality costing, and competitor accounting in a manner that benefits society (Oyewo et al., 2023). Environmental accounting is a method utilized by businesses to measure, manage, and report their environmental impacts (Hossain, 2022). An effective environmental accounting system supports costs, taxes, and environmental conservation activities, positively impacting the financial performance of businesses (Korabayev et al., 2023). Environmental accounting practices aids companies in achieving their sustainability goals and enhancing

their environmental performance. In this context, a study conducted by Pascual and Boks (2004) emphasized the tangible economic benefits that companies can derive from implementing eco-design practices. Yerdavletova (2016), by examining the relationship between environmental accounting and environmental management, demonstrated that environmental accounting could enhance ecological conservation activities and provide informational support for environmental control. The increased adoption and effective implementation of environmental accounting are crucial for both environmental sustainability and business performance (Susmus and Babacan, 2015).

### **Cluster 2. Emergy**

In this cluster, the most commonly used concepts include "emergy analysis," "life cycle assessment," "energy," "industrial ecology," "sustainability indicators," "carbon footprint," "carbon accounting," and "ecological footprint." Carbon accounting methods measure emissions associated with various activities and assess the effectiveness of interventions aimed at mitigating climate change (Brander, 2017). Carbon accounting encompasses various forms of information from different actors, combining them to address a problem while considering its physical, political, market-enabling, financial, and/or socio-environmental dimensions (Mota-Nieto et al., 2024).

### **Cluster 3. Green Business**

In this cluster, the most commonly used concepts include "environment," "development," "sustainable," "performance," "green economy," "circular economy," "climate change," "eco-innovation," "green marketing," "green business models," "entrepreneurship," "green growth," "management accounting," and "environmental strategy." Climate change and environmental challenges have led to a strong pressure to green our businesses, resulting in increased interest in the profitability and value of green business and green business models in our societies. Regulations concerning various aspects of green practices are becoming increasingly stringent for businesses with each passing day. The regulations also encompass aspects such as energy and water consumption, the type of energy utilized, greenhouse gas emissions, waste management, material and resource usage, material recycling, collaboration types, and the latest fulfilment of the United Nations' 17 Sustainable Development Goals. Today, many businesses are

motivated by both society and stakeholders to design, restructure, and enhance green business models (Lindgren et al., 2021). There will always be components, dimensions, business models, business model portfolios, businesses, business model ecosystems, and business model innovation processes that can be innovated to be greener (Lindgren, 2020). Business restructuring aims to cost-effectively address social, economic, and environmental issues related to the business and ensure sustainability. Green business models are frameworks established for this purpose. Essentially, green business models aim to enable businesses to achieve environmental, social, and economic sustainability (Maas et al., 2016). Green business models aim to establish a sustainable cycle from the inception to the final output of business practices (Lamprey et al., 2021).

### **Cluster 4. Green Innovation**

"Green innovation" refers to innovative solutions aimed at reducing environmental impacts or preserving natural resources. Such innovations are developed based on sustainability principles and aim to minimize environmental impacts. Examples of green innovation include the development of energy-efficient technologies, waste reduction, and the establishment of recycling systems. These innovations contribute to progress towards sustainability by providing both environmental protection and economic benefits. In this cluster, "green innovation" and "green business strategy" topics stand out. Increasing environmental issues compel businesses to engage in environmentally responsible practices. A sustainable perspective necessitates businesses to acknowledge their relationships with the natural and social environment and develop strategies for conducting business in harmony with the environment. In this context, businesses are required to make fundamental changes in their operational practices, management policies, and product development processes, as these changes enable them to adopt business practices that do not harm the environment or cause minimal harm (Yahya et al., 2021). Transitioning to a sustainable business model is influenced by numerous internal and external factors. Internal factors are related to the internal dynamics of the business, such as its culture, entrepreneurial orientation, and proximity to suppliers. External factors, on the other hand, encompass influences from the business's external environment, including the rise in green consumers, existing regulations, and market conditions (Leonidou et al., 2017). These factors play a decisive

role in the formation and development of sustainable businesses (Dicuonzo et al., 2020).

#### **Cluster 5. Environmental Accounting**

In this cluster, the most frequently used concepts include "sustainability accounting," "sustainable development," "environmental management," "environmental performance," "environmental policy," "environmental sustainability," "environmental costs," "environmental management accounting," "social responsibility," and "water accounting." Due to the increasing needs of both external and internal stakeholders, sustainability issues have gained strategic importance in corporate practices (Vanini and Bochert, 2024). Given the considerable value attributed to environmental preservation and social responsibility by investors, lenders, and other internal and external stakeholders worldwide, firms' engagement with sustainability has become a crucial issue (Ozili, 2022). Corporate sustainability is defined as meeting the needs of current direct and indirect stakeholders of a company, such as shareholders, employees, customers, interest groups, etc., without compromising the ability to meet the needs of future stakeholders (Brundtland, 1987). Companies implement sustainability management accounting systems to strengthen their competitive position and address environmental and social issues (Vanini and Bochert, 2024). Research has shown that the implementation of green accounting practices can lead to increased profits, reduced insurance and capital costs, and lower production costs, ultimately enhancing a company's financial performance (Mondal et al., 2024).

#### **Cluster 6. Green Accounting**

In this cluster, "green accounting," "ecosystem services," "natural capital," "green GDP," "natural resources," "emissions," "air pollution," and "welfare" are the most frequently used concepts. Green accounting involves incorporating ecological factors such as carbon emissions, resource usage, and environmental impact into a company's financial reporting and disclosure procedures. In contrast, environmental reporting entails disseminating a company's ecological initiatives, performance outcomes, and environmental footprint to various stakeholders, including investors, regulatory bodies, customers, and the general public (Liou et al., 2023). As the critical role that companies play in mitigating the adverse effects of ecological degradation is recognized, the importance of green accounting

disclosure is increasing. Therefore, the accountability of businesses for incorporating environmental impacts and adopting sustainable practices is increasingly gaining importance, as it constitutes a key aspect of sustainable development (Chang, 2024). In an era where environmental awareness is increasing and urgent calls are being made for companies to adopt greener practices, green accounting practices have emerged as a responsibility of firms towards their stakeholders (Zelazna et al., 2020).

## **4 FUTURE RESEARCH DIRECTIONS**

To address RQ3. What is the scope for future research? The literature on various concepts is extensive; however, there is limited literature focusing on the relationships between these concepts. One of the important gaps is the inclusion of environmental cost accounting in the daily production and activities of enterprises using methods such as activity-based costing. There is a need for optimal management of environmental costs in production processes, including waste management and resource utilization, which is currently not being done optimally. There is a need to reconceptualize environmental costs based on an ecological economics perspective, taking into account resource depletion, human damage and environmental degradation (Fan et al., 2022; Mondal et al., 2023). The impact of environmental investments and innovations on company performance and competitive advantage can be benchmarked against competitors. Finally, empirically examining how companies actually collect, analyze, use and communicate environmental accounting and green accounting information internally, what tools they use to do so, and how the processes between stakeholders within the company are organized will contribute to the literature.

## **5 LIMITATIONS**

Firstly, the search was limited to publications listed in the Web of Science. Other international databases such as Scopus could have also been utilized. Additional analyses such as co-authorship could be explored. Further keywords may emerge in the future. To get a more comprehensive view of the global state

of usability testing publications, future studies could include publications in languages other than English.

## 6 CONCLUSIONS AND RECOMMENDATIONS

This paper offers an evaluation of global research trends in publications environmental accounting” “green accounting” or “green business” from 1991 to 2024. These subjects have constituted a comprehensive research field since 2015, characterized by a marked growth in publication output. This field of study is divided into 6 main research areas: (1) Social and environmental accounting, (2) Energy, (3) Green business, (4) Green innovation, (5) Environmental accounting, (6) Green accounting. These studies, subjected to content analysis, have revealed a common theme emphasizing the pivotal roles of policy, technology, and societal interactions across various domains in combating this fields. The findings underscore the necessity of considering policy, technology, and societal approaches collectively to effectively address of fields. This research has revealed that the journals with the highest number of articles in this field and the highest number of citations were Journal of Cleaner. Production, Sustainability, Ecological Economics, Accounting Auditing & Accountability Journal, Ecological Modelling. In terms of the number of articles and citations by country in these fields, the China, USA, Italy, England ranked the highest.

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