Sustainability Reporting and Audit Quality: A Bibliometric Systematic Literature Review

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Abstract

This study examines the global development of research on sustainability reporting and audit quality. Using a Scopus-exported dataset comprising 167 journal and review articles published between 2011 and 2026, the study employs bibliometric analysis to identify publication trends, influential studies, productive authors, leading journals, geographical distribution, and major thematic clusters. The findings indicate that the literature expanded substantially after 2020, with the highest annual publication output recorded in 2025. The most prominent themes include corporate governance, audit committees, audit quality, sustainability reporting, ESG disclosure, and sustainability assurance. The keyword co-occurrence network reveals several interrelated clusters, including corporate governance and corporate social responsibility; audit committees, stakeholder theory, and ESG disclosure; sustainability disclosure, assurance, and firm performance; as well as disclosure, internal audit, and sustainability reporting quality. The review suggests that future studies should pay greater attention to assurance quality under mandatory sustainability reporting regimes, the role of audit quality in strengthening ESG credibility, and comparative evidence from emerging and developed markets. This study contributes to the literature by mapping the recent bibliometric landscape and synthesizing the principal theoretical perspectives that have been applied in this field.

Keywords: sustainability reporting; audit quality; ESG disclosure; audit committee; corporate governance; bibliometric analysis

INTRODUCTION

Sustainability reporting has increasingly become a strategic mechanism through which corporations communicate their responsibility, environmental performance, social accountability, and governance practices to stakeholders. As ESG-related information continues to influence investment decisions, financing costs, regulatory assessments, and reputational exposure, the credibility of sustainability reporting has emerged as a central issue in accounting and auditing research. In this context, audit quality is relevant not only to financial reporting, but also to the credibility, assurance, and perceived reliability of sustainability-related disclosures (Asante-Appiah & Lambert, 2023; Li et al., 2025; Xu et al., 2026).

Previous studies have demonstrated that governance mechanisms, particularly audit committees and external audit attributes, are closely associated with sustainability reporting quality, ESG disclosure, and sustainability assurance. Existing evidence links audit committee effectiveness to the quality of CSR and ESG reporting (Abu Alia & Abdeljawad, 2026; Al-Hajaya et al., 2025; Bataineh et al., 2025) audit committee gender diversity to ESG disclosure (Amara et al., 2026), and audit quality to ESG reporting and firm performance (Alharasis et al., 2025; Dwibedi & Pahi, 2026; Saeed et al., 2026) More recent research has extended this discussion to ESG assurance, statutory ESG disclosure, CSR decoupling, and the interaction between audit quality and ESG performance (Desai, 2026; Li et al., 2025; Sheta et al., 2025; Vishnu Nampoothiri & Kumar, 2026).

Despite its rapid growth, the literature remains fragmented across several interconnected streams, including sustainability reporting, CSR disclosure, integrated reporting, ESG assurance, audit committee effectiveness, internal audit, firm performance, and corporate governance. A bibliometric systematic literature review is therefore valuable because it enables a structured mapping of the intellectual development of the field while identifying dominant themes,

authors, journals, countries, and future research opportunities. Accordingly, this study addresses five research questions: What is the trajectory of publication growth in the field of sustainability reporting and audit quality? Which authors, journals, institutions, and countries are most prominent? What thematic clusters emerge from keyword co-occurrence analysis? Which theoretical perspectives are most frequently applied? And which directions appear most promising for future research?

Sustainability Reporting

Sustainability reporting refers to the disclosure of information related to an organization's economic, environmental, social, and governance impacts. Within the dataset, related terms include CSR reporting, ESG disclosure, sustainability disclosure, integrated reporting, non-financial reporting, and sustainability report quality. These forms of disclosure may reduce information asymmetry and facilitate stakeholder evaluation; however, their value depends heavily on their quality, comparability, and credibility (Alfify & Sharaf-Addin, 2026; Bamahros et al., 2022; Erin et al., 2022; Hazaea et al., 2022).

Audit Quality and Sustainability Assurance

Audit quality is generally associated with the auditor's competence, independence, and capacity to provide reliable assurance. In the context of sustainability reporting, audit quality is reflected in issues such as external auditor reputation, Big Four affiliation, audit fees, audit committee expertise, internal audit functions, and the role of sustainability assurance providers. The reviewed studies suggest that external auditors, internal auditors, and audit committees can strengthen the credibility of sustainability reports and mitigate ESG reputation risk (Asante-Appiah & Lambert, 2023; Li et al., 2025; Moalla & Dammak, 2025; Pasko et al., 2024; Vo Van et al., 2026; Xu et al., 2026).

Corporate Governance and Audit Committees

Corporate governance is the most frequently occurring keyword in the dataset, indicating that sustainability reporting is closely connected to board oversight, audit committee effectiveness, board gender diversity, ownership structure, and governance reform. Recent studies place audit committees and governance arrangements at the center of sustainability reporting credibility, ESG disclosure quality, CSR disclosure, and sustainability performance (Abu Alia & Abdeljawad, 2026; Bataineh et al., 2025; Bayong, 2026; Santonastaso et al., 2026; Velte, 2023).

Theoretical Foundations

Several theoretical perspectives are commonly used to explain the relationship between sustainability reporting and audit quality. Agency theory highlights the monitoring function of audit committees and auditors in reducing information asymmetry between managers and principals (Jensen & Meckling, 1976). Stakeholder theory explains why firms disclose ESG information in response to the information needs of multiple stakeholder groups (Freeman, 1984). Legitimacy theory views sustainability reporting as a means through which organizations maintain social approval and demonstrate conformity with societal expectations (Deegan, 2002; Gray et al., 1995). Institutional theory emphasizes the role of regulation, professional norms, and global frameworks such as GRI, CSRD, and IFRS sustainability standards in shaping sustainability reporting and assurance practices (DiMaggio & Powell, 1983).

RESEARCH METHODOLOGY

This study adopts a bibliometric systematic literature review design. The data source is a Scopus export file provided by the researcher, containing 167 records related to sustainability reporting and audit quality. The dataset consists of 161 research articles and 6 review articles, all published

in English, covering the period from 2011 to 2026.

The bibliometric procedure involved data cleaning, descriptive analysis, keyword frequency analysis, author productivity analysis, source title analysis, institutional and country mapping, and interpretation of the VOSviewer keyword co-occurrence network. Because the uploaded dataset represents a cleaned Scopus export, the PRISMA protocol is included in the manuscript as transparent documentation of the screening process. The final dataset comprised 167 studies for bibliometric analysis.

Scopus was selected because it provides standardized bibliographic metadata, citation data, abstracts, keywords, source titles, affiliations, and reference lists that support reliable bibliometric analysis and mapping. Data were retrieved on 8 June 2026 using TITLE-ABS-KEY. The search was structured into two main conceptual blocks and applied multiple eligibility filters.

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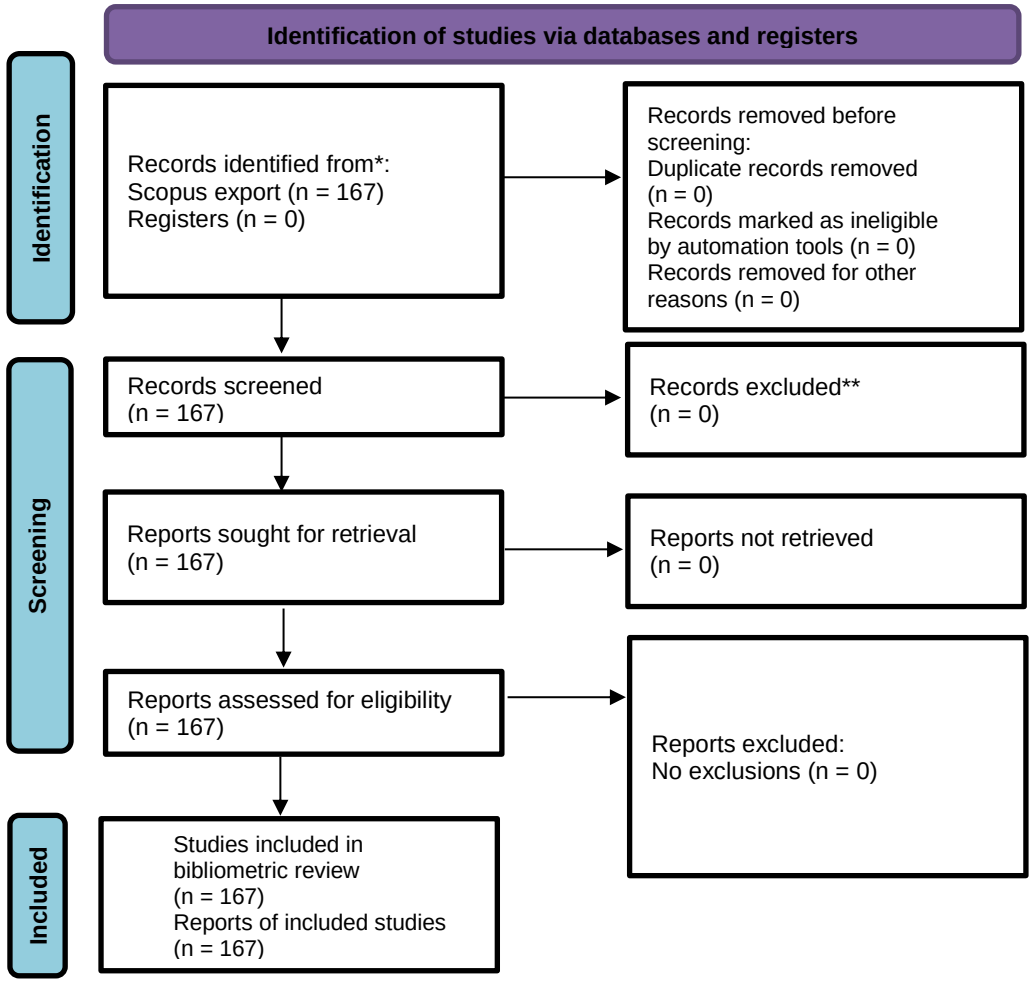


Figure 1. PRISMA Protocol

The first block captured sustainability reporting concepts, including "sustainability report*", "sustainability disclosure", "ESG report*", "non-financial report*", and "CSR report*". The second block focused on audit and governance quality factors, including "audit quality", "external audit quality", "auditor independence", "audit committee", and related governance control mechanisms. These two blocks were combined using the AND operator to

ensure conceptual intersection between sustainability disclosure practices and audit-related governance oversight.

Several filters were applied to refine the dataset. Document types were limited to articles and reviews. The analysis included only English-language publications. The source type was restricted to journal publications to ensure peer-reviewed academic quality and consistency of indexed records.

The analysis was conducted using descriptive statistics and visualization techniques. Metadata fields extracted from Scopus included publication year, citation count, author name, source title, affiliation, country, and keywords. Keyword interpretation was based on author keywords, index keywords, and the VOSviewer network generated from the dataset. The manuscript adopts the Harvard author-date referencing style throughout the main text and reference list.

RESULTS AND DISCUSSION

The results and discussion are organized around the five research questions. The findings combine descriptive bibliometric evidence with thematic interpretation based on the keyword co-occurrence network.

RQ1: Publication Development in Sustainability Reporting and Audit Quality Research

The publication trend shows a marked increase after 2020. The dataset begins with a single publication in 2011 and rises to 37 publications in 2025, while the 2026 dataset already includes 28 publications. This trend suggests that sustainability reporting and audit quality have evolved from a relatively specialized topic into a rapidly expanding research domain. The post-2020 growth is consistent with the increasing importance of ESG disclosure, sustainability assurance, mandatory reporting, and governance reforms in the broader field of corporate reporting (Al-Hajaya et al., 2025; Asante-Appiah & Lambert, 2023; Hazaea et al., 2022; Li et al., 2025; Xu et al., 2026).

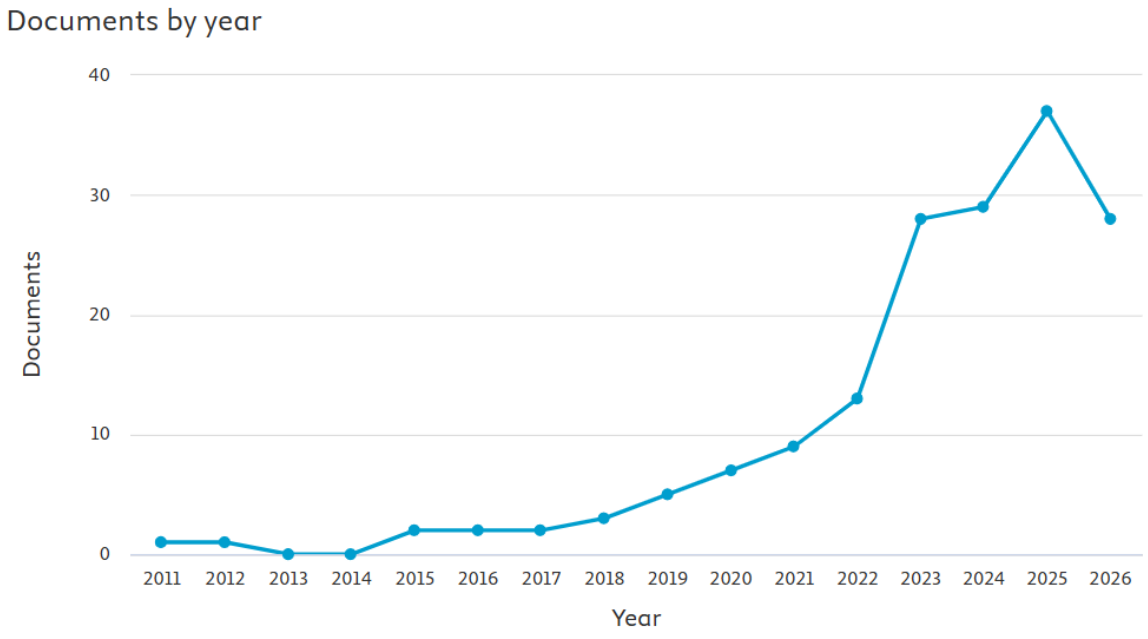


Figure 2. Documents by Year

Source: Scopus export processed by the author (2026).

Table 1. Top Ten Most Cited Works

No.	Article Title	Authors	Journal and Year	Citation
1	Credibility of sustainability reports: The contribution of audit committees	Al-Shaer H.; Zaman M.	Business Strategy and the Environment, 2018	245
2	Sustainable development disclosure: Environmental, social, and governance reporting and gender diversity in the audit committee	Bravo F.; Reguera-Alvarado N.	Business Strategy and the Environment, 2019	200
3	The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council	Buallay A.; Al-Ajmi J.	Journal of Applied Accounting Research, 2020	195
4	The role of the external auditor in managing environmental, social, and governance (ESG) reputation risk	Asante-Appiah B.; Lambert T.A.	Review of Accounting Studies, 2023	160
5	Determinants of environmental disclosure: investigating new and conventional corporate governance characteristics	Giannarakis G.; Andronikidis A.; Sariannidis N.	Annals of Operations Research, 2020	156
6	The impact of audit committee attributes on the quality and quantity of environmental, social and governance (ESG) disclosures	Arif M.; Sajjad A.; Farooq S.; Abrar M.; Joyo A.S.	Corporate Governance (Bingley), 2020	153
7	Do corporate governance mechanisms and ESG disclosure drive CSR narrative tones?	Albitar K.; Abdoush T.; Hussainey K.	International Journal of Finance and Economics, 2023	134
8	Audit committee and integrated reporting practice: does internal assurance matter?	Ahmed Haji A.; Anifowose M.	Managerial Auditing Journal, 2016	128
9	Internal audit's role in GHG emissions and energy reporting: Evidence from audit committees, senior accountants, and internal auditors	Trotman A.J.; Trotman K.T.	Auditing, 2015	118
10	Governance, firm-level characteristics and their impact on the client's voluntary sustainability disclosures and assurance decisions	Kend M.	Sustainability Accounting, Management and Policy Journal, 2015	110

Source: Scopus export processed by the author (2026).

Table 1 presents the ten most cited works in the dataset. The most highly cited article is Al-Shaer and Zaman (2018), which examines the credibility of sustainability reports and the contribution of audit committees. Other highly cited studies focus on ESG disclosure, audit committee diversity, the role of external auditors, governance characteristics, internal assurance, and sustainability assurance decisions. Collectively, these influential studies indicate that audit committee oversight and assurance credibility form key intellectual foundations of the field, which is consistent with recent evidence on external auditor involvement, audit committee roles, and ESG reporting credibility (Asante-Appiah & Lambert, 2023; Li et al., 2025; Uyar et al., 2023; Velte, 2023; Xu et al., 2026).

RQ2: Productive Authors and Journals

Author productivity in this field is relatively dispersed. The most productive author in the dataset is Salleh Z., with six publications, followed by Alodat A.Y. and Hashim H.A., each with five publications. This pattern indicates that the field remains open to broad scholarly participation and is not dominated by a single author group. Such dispersion is understandable because sustainability reporting and audit quality are examined across several overlapping streams, including corporate governance, ESG disclosure, internal audit, audit

committees, and sustainability assurance (Hazaea et al., 2022; Sheta et al., 2025; Velte, 2023; Vo Van et al., 2026).

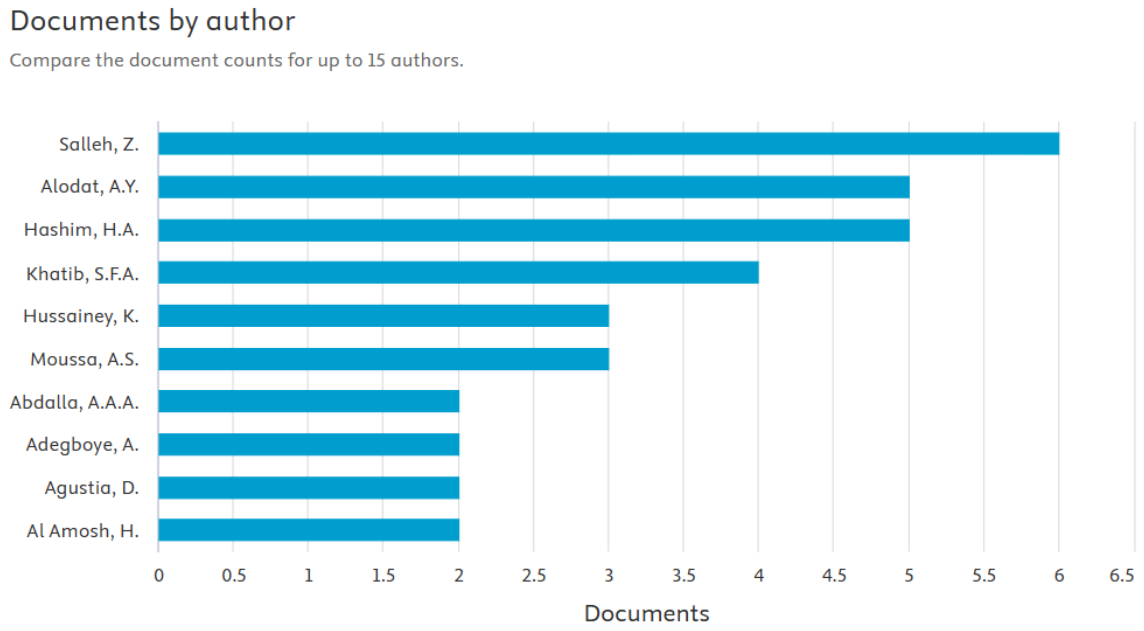


Figure 3. Documents by Author

Source: Scopus export processed by the author (2026).

Table 2. Top Ten Productive Authors

No.	Author	Documents
1	Salleh Z.	6
2	Alodat A.Y.	5
3	Hashim H.A.	5
4	Khatib S.F.A.	4
5	Moussa A.S.	3
6	Hussainey K.	3
7	Qaderi S.A.	2
8	Qasem A.	2
9	Ananzeh H.	2
10	Albitar K.	2

Source: Scopus export processed by the author (2026).

Source title analysis indicates that Business Strategy and the Environment is the most frequent publication outlet, with nine documents. Corporate Social Responsibility and Environmental Management, Sustainability (Switzerland), and Sustainability Accounting, Management and Policy Journal each contribute six documents. This distribution confirms that the topic lies at the intersection of accounting, governance, sustainability management, and environmental responsibility, as also reflected in studies linking governance mechanisms, CSR reporting, ESG disclosure, and sustainability assurance practices (Bamahros et al. 2022; Erin et al. 2022; Albitar et al. 2023; Uyar et al. 2023).

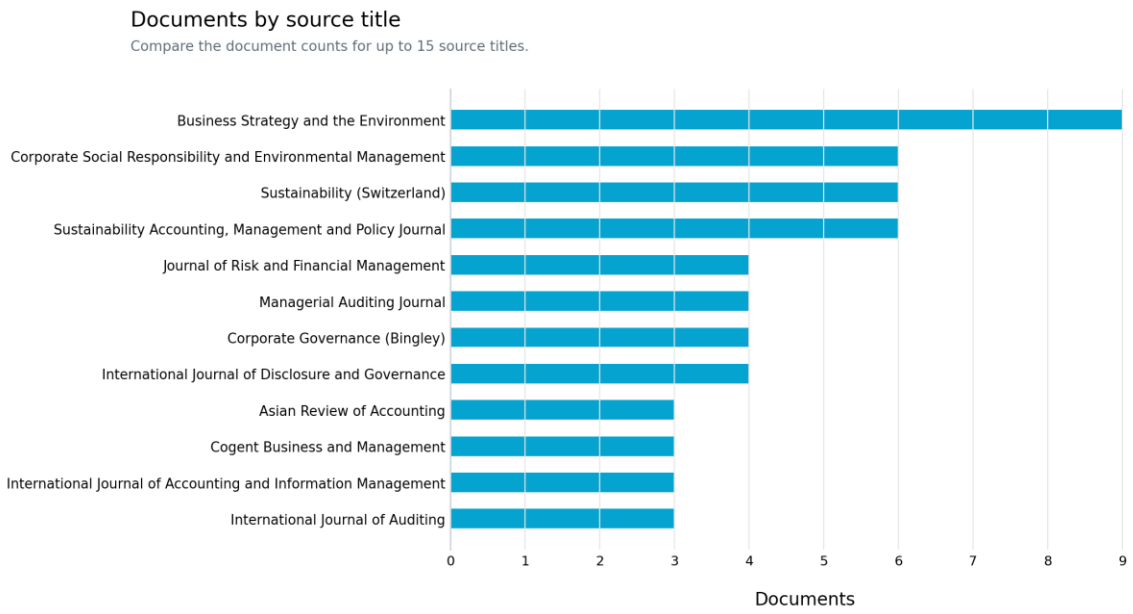


Figure 4. Documents by Source Title

Source: Scopus export processed by the author (2026).

Table 3. Top Twelve Source Titles

No.	Source Title	Documents
1	Business Strategy and the Environment	9
2	Corporate Social Responsibility and Environmental Management	6
3	Sustainability (Switzerland)	6
4	Sustainability Accounting, Management and Policy Journal	6
5	Journal of Risk and Financial Management	4
6	Managerial Auditing Journal	4
7	Corporate Governance (Bingley)	4
8	International Journal of Disclosure and Governance	4
9	Asian Review of Accounting	3
10	Cogent Business and Management	3
11	International Journal of Accounting and Information Management	3
12	International Journal of Auditing	3

Source: Scopus export processed by the author (2026).

RQ3: Country and Institutional Distribution

The country distribution demonstrates that research on sustainability reporting and audit quality is globally dispersed. Indonesia is the most represented country in the dataset, followed by the United Kingdom, Malaysia, Saudi Arabia, China, the United States, and Australia. The strong contribution from emerging markets suggests that the credibility of sustainability reporting is not solely a concern for developed economies, but also a critical issue in contexts where governance quality, ownership concentration, and regulatory development continue to evolve. This interpretation is supported by studies from Saudi Arabia, Jordan, Bahrain, Nigeria, and other emerging settings that emphasize the role of governance and audit-related mechanisms in CSR, ESG, and sustainability reporting quality (Abu Alia & Abdeljawad, 2026; Bamahros et al., 2022; Bataineh et al., 2025; Bayong, 2026; Desoky, 2025; Erin et al., 2022).

Table 4. Authors' Institutional Affiliations

No.	Affiliation	Documents
1	Universiti Malaysia Terengganu	7
2	Universiti Teknologi Malaysia	4
3	Bina Nusantara University	4
4	University of Portsmouth	4
5	Universitas Sebelas Maret	3
6	Universitas Negeri Semarang	3
7	Universitas Airlangga	3
8	Excelia Business School	3
9	Bournemouth University	3
10	Edith Cowan University	3
11	Universiti Utara Malaysia	3
12	Taiz University	2
13	Hodeidah University	2
14	Northern Border University	2
15	University of Hail	2

Source: Scopus export processed by the author (2026).

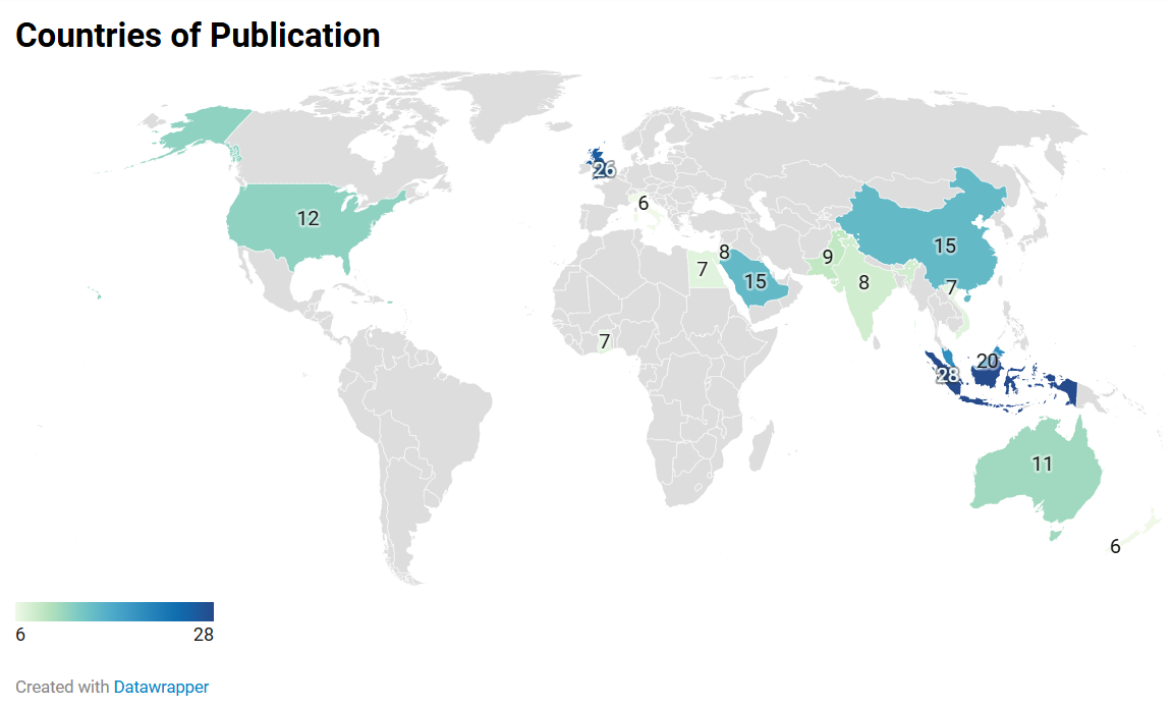


Figure 5. Counries of Publication

Source: Datawraper export processed by the author (2026).

Table 5. Countries of Publication

No.	Country	Documents
1	Indonesia	28
2	United Kingdom	26
3	Malaysia	20
4	Saudi Arabia	15
5	China	15
6	United States	12
7	Australia	11
8	Pakistan	9
9	Jordan	8
10	India	8
11	Ghana	7
12	Vietnam	7
13	Egypt	7
14	Italy	6
15	New Zealand	6

Source: Scopus export processed by the author (2026).

RQ4: Thematic Clusters in the Keyword Co-occurrence Network

The VOSviewer keyword network identifies several interconnected thematic clusters. The most central terms are corporate governance, audit committee, sustainability reporting, audit quality, sustainability, ESG, and corporate social responsibility. The prominence of these nodes indicates that research in this field is strongly organized around governance mechanisms that support the credibility and quality of sustainability disclosure (Al-Hajaya et al., 2025; Bamahros et al., 2022; Santonastaso et al., 2026; Velte, 2023).

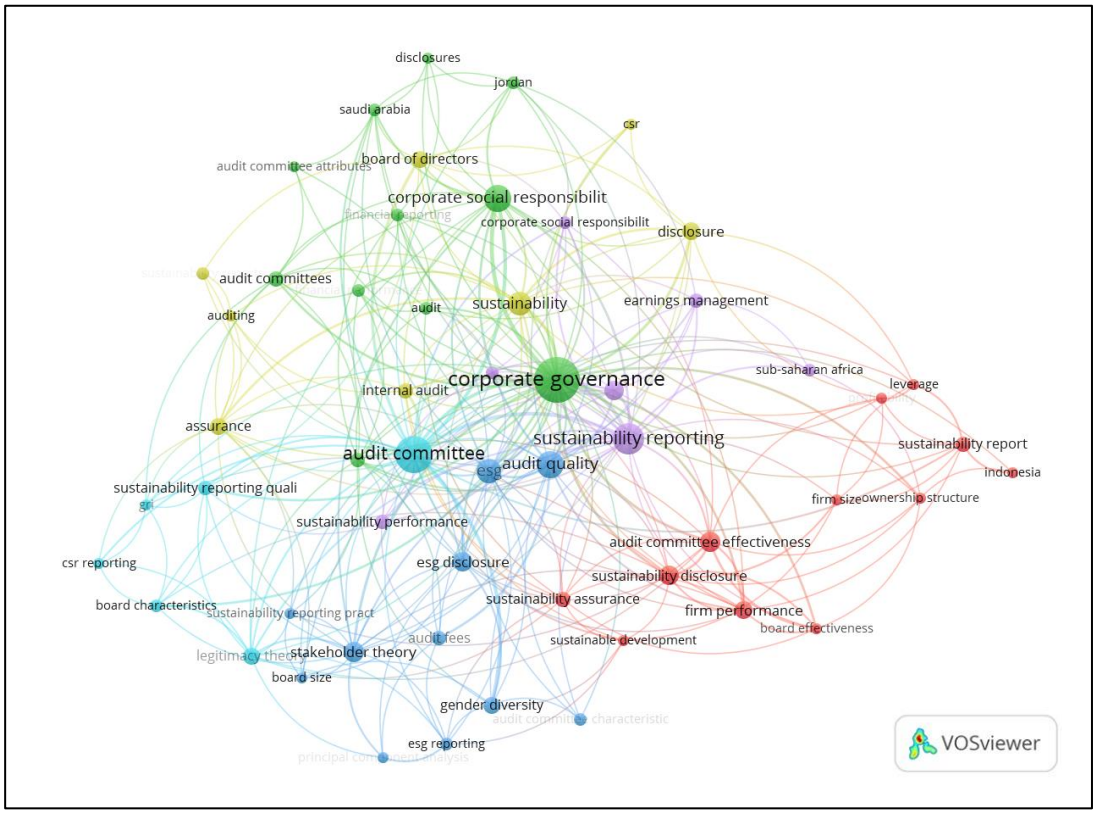


Figure 5. Keyword Co-occurrence Network

Source: VOSviewer output supplied by the author (2026).

Table 6. Top Keyword Frequencies

No.	Keyword	Frequency
1	corporate governance	53
2	audit committee	34
3	sustainability	28
4	sustainability reporting	25
5	corporate social responsibility	25
6	audit quality	18
7	esg	16
8	governance approach	11
9	audit committee effectiveness	10
10	stakeholder theory	10
11	integrated reporting	9
12	esg disclosure	9
13	sustainability disclosure	9
14	sustainable development	9
15	firm performance	8
16	disclosure	8
17	gender diversity	7
18	board of directors	7
19	legitimacy theory	7
20	assurance	7

Source: Scopus export processed by the author (2026).

The first cluster centers on corporate governance, corporate social responsibility, boards of directors, financial reporting, audit committees, and country-specific contexts such as Jordan and Saudi Arabia. This cluster reflects a governance-oriented stream in which board structures and audit committees are treated as mechanisms influencing CSR and sustainability disclosure quality (Abu Alia & Abdeljawad, 2026; Bamahros et al., 2022; Bataineh et al., 2025; Bayong, 2026).

The second cluster emphasizes audit committees, stakeholder theory, ESG disclosure, sustainability reporting quality, ESG reporting, audit fees, gender diversity, board size, GRI, and legitimacy theory. This cluster links sustainability disclosure quality to stakeholder accountability and governance monitoring, particularly in studies examining how board and audit committee composition shape ESG transparency (Al-Hajaya et al., 2025; Amara et al., 2026; Santonastaso et al., 2026; Velte, 2023).

The third cluster includes sustainability disclosure, sustainability assurance, audit committee effectiveness, firm performance, ownership structure, firm size, leverage, sustainability reports, Indonesia, and board effectiveness. This cluster suggests increasing scholarly interest in whether sustainability reporting and assurance are associated with financial outcomes, firm value, and governance effectiveness (Alharasis et al., 2025; Dwibedi & Pahi, 2026; Li et al., 2025; Xu et al., 2026).

The fourth cluster connects sustainability reporting, audit quality, earnings management, and Sub-Saharan Africa. This research stream is important because it shifts attention from the quantity of disclosure to its credibility and to the possibility of opportunistic managerial behavior. Recent studies on audit quality, CSR decoupling, ESG disclosure, and ESG-audit fee relationships suggest that this cluster is expanding rapidly (Alfify & Sharaf-Addin, 2026; Desai, 2026; Moalla & Dammak, 2025; Saeed et al., 2026).

RQ5: Theories and Future Research Opportunities

Agency Theory

Agency theory provides a strong framework for explaining why audit committees, external auditors, and internal audit functions may improve the

credibility of sustainability reporting. From this perspective, audit quality reduces information asymmetry and constrains opportunistic reporting behavior. Future studies could apply agency theory to examine whether sustainability assurance reduces greenwashing, CSR decoupling, and ESG rating divergence (Alharasis et al., 2025; Desai, 2026; Jensen & Meckling, 1976; Saeed et al., 2026).

Stakeholder Theory

Stakeholder theory explains sustainability reporting as a response to the information needs of diverse stakeholder groups. It is particularly useful in studies linking ESG disclosure, GRI-based reporting, social responsibility, and stakeholder pressure. Future research may investigate how different stakeholder groups shape the demand for audit assurance and how assurance quality influences stakeholder trust (Albitar et al., 2023; Freeman, 1984; Id et al., 2024; Uyar et al., 2023).

Legitimacy Theory

Legitimacy theory interprets sustainability reporting as a strategy through which firms maintain social approval. It is particularly relevant to studies of impression management, symbolic disclosure, environmental reporting, and mandatory sustainability reporting. Future work should explore whether high audit quality reduces symbolic disclosure and enhances substantive sustainability accountability (Deegan, 2002; Desoky, 2025; Gray et al., 1995; Iazzi et al., 2025).

Institutional Theory

Institutional theory explains how regulation, professional standards, and normative pressures shape sustainability reporting and assurance practices. This framework has become increasingly relevant in light of developments in sustainability reporting standards, mandatory ESG disclosure, the CSRD, and IFRS S1/S2. Future comparative studies could examine how institutional pressures influence sustainability assurance quality across national settings (DiMaggio & Powell, 1983; Vishnu Nampoothiri & Kumar, 2026; Vo Van et al., 2026).

Based on the bibliometric evidence, several future research directions can be identified. First, future studies should examine sustainability assurance quality more directly, including its indicators, providers, and consequences (Xu et al., 2026). Second, research should compare the roles of Big Four auditors, non-Big Four auditors, CSR or audit committees, and specialist assurance providers in strengthening ESG credibility (Mohanty et al., 2023; Pasko et al., 2024; Uyar et al., 2023) Third, scholars may explore whether audit quality moderates the relationship between ESG disclosure and firm performance across developed and emerging economies (Dwibedi & Pahi, 2026).

Fourth, future research should assess the impact of mandatory sustainability disclosure on managerial opportunism, earnings management, impression management, and CSR decoupling (Desai, 2026; Iazzi et al., 2025; Saeed et al., 2026) Fifth, emerging work may further investigate standalone sustainability reporting and external assurance quality (Al-Hajaya et al., 2025; Vishnu Nampoothiri & Kumar, 2026) ESG transparency in relation to media coverage and audit quality (Moalla & Dammak, 2025), and the role of internal auditors in ESG assurance (Sheta et al., 2025; Vo Van et al., 2026) Finally, research in emerging markets remains important, particularly in Indonesia, Malaysia, Saudi Arabia, China, and Sub-Saharan Africa, where governance mechanisms and sustainability regulation vary considerably (Albitar et al., 2023; Bamahros et al., 2022; Desoky, 2025) Bibliometric studies may also be extended by incorporating additional databases such

as Web of Science, Dimensions, and Crossref to improve coverage and citation robustness.

CONCLUSION

This bibliometric systematic literature review analyzes 167 Scopus-indexed publications on sustainability reporting and audit quality published between 2011 and 2026. The findings show that the topic has expanded rapidly since 2020, reflecting the growing relevance of ESG disclosure, sustainability assurance, corporate governance, and audit committee effectiveness.

The analysis identifies corporate governance, audit committees, sustainability reporting, audit quality, ESG disclosure, and sustainability assurance as the central themes in the field. The most influential studies emphasize the credibility of sustainability reports, the role of audit committees, the quality of ESG disclosure, the involvement of external auditors, and sustainability assurance practices. The country and institutional mapping also indicates strong contributions from Indonesia, the United Kingdom, Malaysia, Saudi Arabia, China, and the United States.

This review contributes to the literature by integrating bibliometric evidence with theoretical interpretation. Agency theory, stakeholder theory, legitimacy theory, and institutional theory provide useful explanatory lenses for understanding the relationship between sustainability reporting and audit quality. From a practical perspective, the findings suggest that companies, regulators, and assurance providers should pay closer attention to audit quality and governance mechanisms when seeking to enhance the credibility of sustainability reporting. The principal limitation of the study is that it relies exclusively on the uploaded Scopus dataset. Future studies may incorporate additional databases, normalize citation metrics by publication year, and conduct a deeper systematic content analysis of the most influential works.

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