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# Mapping Two Decades of Research on Green Accounting: A Bibliometric and Thematic Analysis (2000–2025)

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**ABSTRACT**

This study delineates the intellectual framework of financial accounting research using a scientometric analysis employing VOSviewer. It looks at keyword co-occurrence, co-authorship, institutional affiliations, and nation collaboration networks using papers indexed in Scopus from 2000 to 2024. The results suggest that accounting, finance, and corporate governance are the most important parts of the area. There are also dense groups of topics on financial reporting, earnings management, capital structure, and financial performance. Overlay and density visualizations show that concepts like sustainability, sustainable development, and risk assessment are becoming more popular over time. Co-authorship and nation maps show that the US and China are the most powerful countries, but Australia, European countries, and several Asian economies play major roles in connecting them. The study provides pragmatic recommendations for policymakers and academics in pinpointing established domains, nascent subjects, and prospective collaborations, while also recognizing constraints associated with database scope and dependence on citation-based metrics.



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## 1. INTRODUCTION

Over the past 20 years, the world's environmental problems have become worse very quickly. These problems include climate change, loss of biodiversity, water pollution, and pollution from factories. This has made people want better systems for holding companies accountable for their environmental impact. Governments, investors, and civil society are putting more and more pressure on businesses to be open and honest about their environmental impacts and to keep track of them. In this context, green accounting, or environmental accounting, has become an important framework that combines environmental costs, ecological effects, and resource dependencies into standard financial and managerial accounting systems [1], [2]The

growth of green accounting is in line with worldwide legislative trends, such as the Paris Agreement and the Sustainable Development Goals (SDGs), which stress protecting the environment and running a business in a way that is good for the environment.

Scholars are looking into many aspects of environmental cost measurement, sustainability reporting, environmental performance indicators, and environmental management accounting (EMA), which has led to a lot of interest in green accounting in academia. Initial studies predominantly investigated the correlation between environmental costs and corporate profitability [3]whereas contemporary research emphasizes strategic integration, corporate governance, and the significance of sustainability reporting in decision-making processes [4]. Methodological advancements—spanning case studies, survey-based methodologies, econometric modeling, and bibliometric techniques—illustrate the field's escalating complexity and multidisciplinarity [5] This increasing variety of methods shows that the field is evolving and becoming more mature.

The years 2000 to 2025 are a key time in the growth of research on green accounting. During this period, sustainability accounting transitioned from a specialized field to a prominent academic subject in environmental management, accounting, and public policy. The establishment of global sustainability reporting frameworks—namely the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and the more recent International Sustainability Standards Board (ISSB)—has incited significant academic discourse regarding disclosure quality, comparability, legitimacy, and corporate environmental responsibility [6], [7]. These frameworks not only affect how businesses report their information, but they also lead to academic research on how environmental information affects a company's value, risk management, and trust from stakeholders.

At the same time, research on green accounting has grown a lot across several fields. But this quick growth has led to a fragmented field where researchers use different words, ideas, and ways to assess things. Emerging subjects including carbon accounting, circular economy reporting, biodiversity valuation, and natural capital accounting show how wide and complicated the field is [8], [9]. This kind of fragmentation shows how important it is to perform thorough mapping to find the most important research clusters, intellectual foundations, and changing trends. A thorough examination is necessary to comprehend the advancement of green accounting scholarship and to identify study deficiencies that want additional investigation.

Because things are getting more complicated, bibliometric analysis has become a more useful technique for putting together knowledge structures in research on sustainability and accounting. Bibliometric techniques, including citation analysis, co-authorship network mapping, keyword co-occurrence visualization, and thematic grouping, let researchers to objectively assess scientific advancement and pinpoint significant contributions [10]. Bibliometric analysis is especially beneficial in fast-evolving disciplines, aiding researchers in tracking conceptual development, evaluating scholarly impact, and predicting future research trajectories. Consequently, executing a thorough bibliometric and thematic analysis of green accounting literature from 2000 to 2025 is both opportune and crucial for delineating the intellectual progression of the area.

Even though there has been a lot of progress in green accounting research, there is still no comprehensive and current bibliometric synthesis that shows how the field has changed over the past 25 years, including important authors, topic frameworks, and new research areas. Current reviews are predominantly confined to narrative syntheses, concentrate on certain subtopics (e.g., carbon accounting), or address shorter temporal spans [11] The

emergence of new sustainability standards (ISSB, ESRS), the growth of environmental, social, and governance (ESG) reporting, and the escalation of regulatory requirements underscore the necessity for a comprehensive evaluation of the scientific advancement in the sector. Scholars risk missing conceptual shifts, research clusters, and productivity trends without a complete map, which slows down the field's theoretical progress.

This study seeks to provide a thorough bibliometric and thematic examination of green accounting research published from 2000 to 2025. It aims to analyze publication trends, citation metrics, and the overall growth trajectory of the field; pinpoint the most influential authors, journals, institutions, and countries that are shaping the development of green accounting scholarship; and delineate the intellectual structure of the discipline through co-citation analysis, co-authorship networks, and keyword co-occurrence patterns. The study also looks at main theme clusters and how they have changed over time to see how scholarly focus has changed or grown in the last 20 years. Based on these insights, the research suggests future paths based on conceptual gaps and new opportunities that bibliometric data has shown. These objectives collectively offer a comprehensive depiction of the progression of green accounting and lay a solid academic groundwork for the advancement of sustainable accounting study in the future.

## 2. METHOD

This study utilizes a bibliometric research design to systematically chart the evolution of green accounting studies from 2000 to 2025. Bibliometric analysis offers quantitative insights into scientific frameworks, publication trends, and intellectual connections, rendering it appropriate for disciplines undergoing swift conceptual growth and thematic diversification [10]. This study adheres to known principles for bibliometric research in sustainability and accounting areas [5], integrating descriptive bibliometrics with science-mapping methodologies. This method makes it possible to find important authors, journals, institutes, and research clusters, as well as to see how the themes of green accounting have changed over the past 20 years.

We got the data from the Scopus database because it has a lot of high-quality, peer-reviewed articles in accounting, sustainability, finance, and environmental sciences [12] The search approach utilized combinations of keywords including “green accounting,” “environmental accounting,” “sustainability accounting,” and “ecological accounting” to guarantee extensive coverage of the domain. To keep the data consistent and the research scientific, the search was confined to peer-reviewed journal publications from 2000 to 2025. Non-academic documents, such as conference papers, book chapters, dissertations, and editorials, were not included. After the first retrieval, duplicate entries were removed, and the records were checked by hand to make sure they were relevant to the notion. The last dataset was saved in RIS and CSV formats so that bibliometric analysis could take place.

We utilized VOSviewer 1.6.x and Biblioshiny for R to do the study. These are two well-known and reliable tools for science mapping and bibliometric visualization [13], [14]. VOSviewer was used to make co-authorship networks, co-citation maps, and keyword co-occurrence visualizations. These helped find intellectual structures and topic groupings in green accounting research. We utilized Biblioshiny to figure out descriptive bibliometrics, like yearly publishing trends, citation performance, and source productivity indicators. We also used thematic evolution analysis to see how the themes of green accounting have changed over time. The combined methodological approach guarantees insights at both macro and micro levels, yielding a thorough and reliable mapping of the topic.

## 3. RESULT AND DISCUSSIONS

### 3.1 Network Visualization

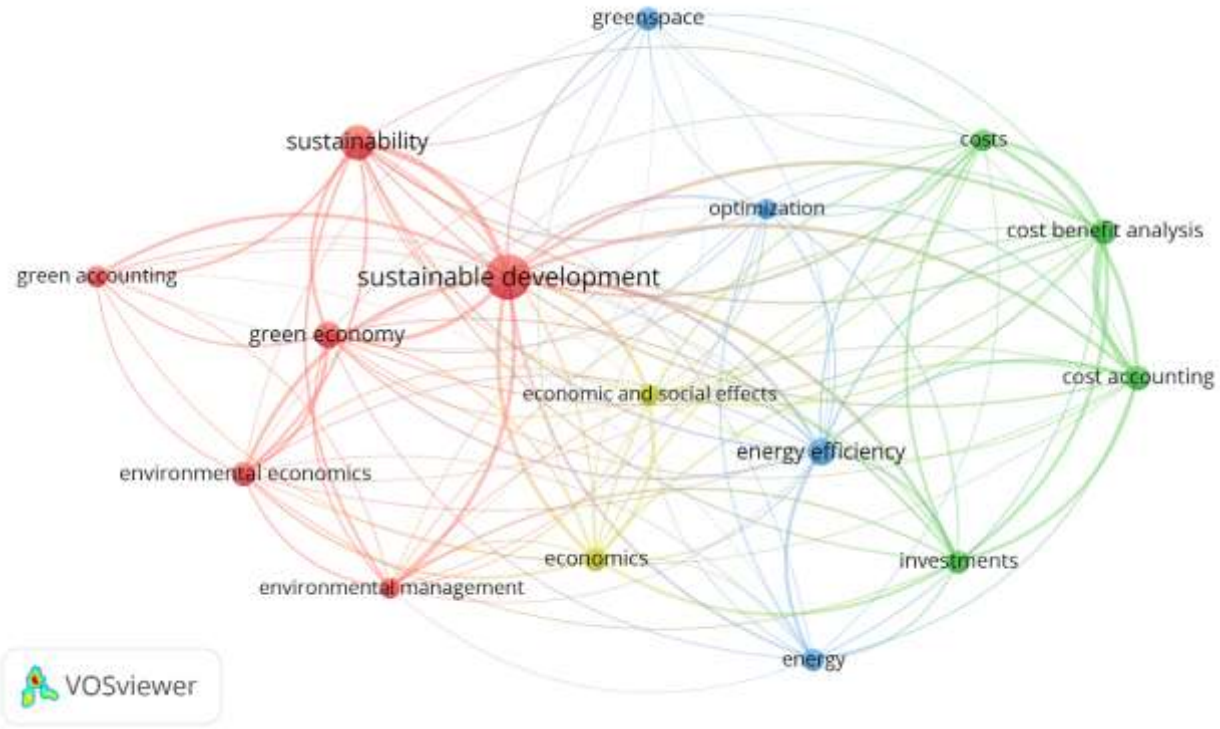


Figure 1. Network Visualization
Source: Data Analysis Result, 2025

The picture shows that "sustainable development" is the most important and key issue in green accounting study. The fact that it has a lot of nodes and a lot of connecting lines means that it is the most common keyword that appears in publications together. This indicates that green accounting study is intricately integrated into the overarching sustainability discourse, reinforcing the notion that environmental accounting methods are fundamentally regarded as instruments for attaining enduring economic, social, and ecological equilibrium. The close connection between "sustainable development" and terminology like "sustainability," "green economy," and "environmental management" shows that the profession as a whole is focused on environmental governance and strategic sustainability integration.

The left cluster (red) of the map shows the main ideas of green accounting, such as "green accounting," "green economy," "environmental management," and "environmental economics." The fact that these phrases are all related shows that the area is based on environmental policy, ecological cost measurement, and management techniques that focus on sustainability. The close grouping of these nodes shows that researchers commonly look at how environmental accounting frameworks might help with ecological decision-making, improve sustainability reporting, and make it easier to move toward low-carbon economies. This group is the main idea and policy part of the literature.

The green cluster on the right side is all about "cost accounting," "cost benefit analysis," "costs," and "investments." This grouping shows that green accounting research has a strong financial and analytical side. The strong link between environmental issues and cost-based methods shows that researchers often look at the economic viability of environmental projects, look at cost-effectiveness, internalize

externalities, and include environmental expenses in standard accounting systems. The connections to "investments" show that more and more people see environmental accounting as a way to make financial decisions that are good for the environment, such as how to spend money and how to assess risk.

The blue and yellow clusters, on the other hand, show research lines that connect ideas about sustainability with ideas about operational and economic efficiency. Words like "energy," "energy efficiency," "economic and social effects," and "optimization" show that green accounting research is now more closely related to performance evaluation and resource optimization. This shows that more and more researchers are interested in measuring the environmental and social effects of operations in the public and private sectors. The use of terminology like "energy efficiency" and "optimization" shows that green accounting is going beyond only reporting and measuring costs to help with plans for long-term sustainability and making decisions based on facts. Lastly, the use of phrases like "greenspace" and "environmental management" shows that accounting, urban planning, natural resource management, and environmental policy are starting to work together across fields. Their smaller but distinct nodes point to areas of research that are growing but still evolving, where green accounting frameworks are used for managing landscapes, valuing ecological services, and making cities more sustainable. The map shows that the field is both theoretically rich and methodologically diverse. It connects environmental economics, financial accounting, sustainability policy, and operational efficiency. The network shows that accounting is becoming a more important part of research that uses it as a strategic tool for sustainable development.

### 3.2 Overlay Visualization

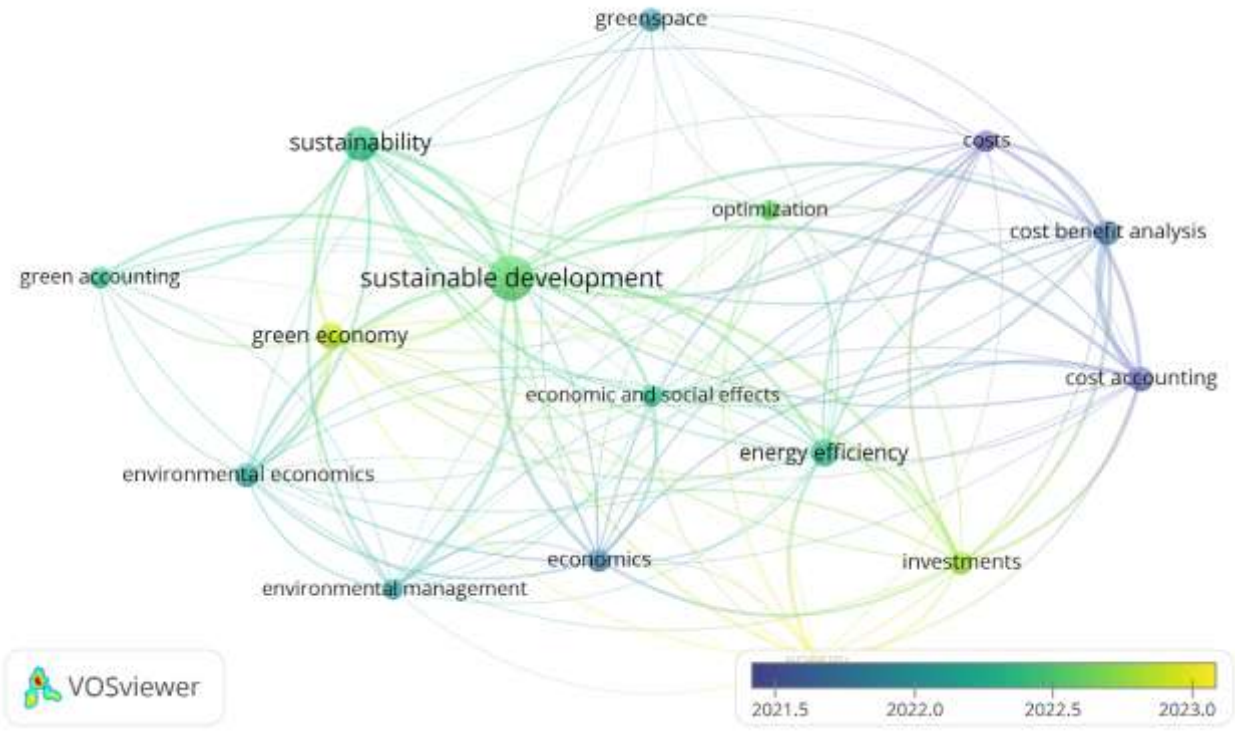


Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The overlay graphic illustrates the historical progression of green accounting research keywords from 2021 to 2023, represented by a color gradient transitioning from blue (older terms) to yellow (more recent terms). Fundamental ideas such as "sustainable development," "sustainability," "green accounting," and "environmental management" are depicted in greenish hues, indicating their continuous examination over time and their status as essential pillars of the discipline. Their central stance and robust relationships indicate that environmental accounting research remains rooted in sustainability transitions, ecological accountability, and the incorporation of environmental factors into economic frameworks.

Conversely, the right-side cluster—comprising phrases like "cost benefit analysis," "cost accounting," "costs," and "investments"—is highlighted in blue, signifying that these issues pertain to earlier stages of research within the green accounting literature. These terms denote an era in which research was significantly shaped by cost-based assessments and the economic ramifications of environmental choices. Although still pertinent, their darker hue indicates a progressive movement in academic focus from solely financial or cost-efficiency viewpoints to more comprehensive sustainability-oriented frameworks. This transition underscores a progression in the discipline: green accounting is progressively regarded not solely as a financial enhancement mechanism, but as a catalyst for environmental and social change.

Simultaneously, the yellow-highlighted terms—particularly "green economy," "energy efficiency," and specific associations with "economic and social effects"—denote emerging and swiftly expanding research domains. Their vivid yellow coloration signifies their increased significance in recent years, mirroring worldwide trends including the emergence of circular economy initiatives, energy transition policies, and sustainable economic paths. The developing themes indicate that green accounting is progressing towards a more cohesive, policy-driven, and forward-looking research agenda, highlighting the significance of accounting practices in promoting green growth, low-carbon transitions, and sustainable investment goals.

### 3.3 Citation Analysis

Looking at the most referenced publications in the dataset can help us understand the intellectual structure of the area even better. Table 1 shows the 10 documents that have been cited the most. These are important works from several fields that have had a big impact on research on environmental sustainability, green space management, water resources, and other issues related to planetary health. These extensively referenced studies not only influence theoretical discourse but also establish empirical standards and methodological frameworks that subsequent researchers often utilize, modify, or challenge.

Table 1. Top Cited Research

| Citations | Authors and year | Title |
|---|---|---|
| 2462 | Chen, C., Park, T., Wang, X., ... Nemani, R.R., Myneni, R.B., 2019 | China and India lead in greening of the world through land-use management |
| 2016 | Whitmee, S., Haines, A., Beyrer, C., ... Vega, J., Yach, D., 2015 | Safeguarding human health in the Anthropocene epoch: Report of the Rockefeller Foundation-Lancet Commission on planetary health |
| 1783 | Mekonnen, M.M., Hoekstra, A.Y., 2011 | The green, blue and grey water footprint of crops and derived crop products |

| Citations | Authors and year | Title |
|---|---|---|
| 1446 | Qureshi, O.S., Zheng, Y., Nakamura, K., ... Walker, L.S.K., Sansom, D.M., 2011 | Trans-endocytosis of CD80 and CD86: A molecular basis for the cell-extrinsic function of CTLA-4 |
| 1262 | Cromartie, H.T., Fonseca, E., Ransom, S.M., ... Swiggum, J.K., Zhu, W.W., 2020 | Relativistic Shapiro delay measurements of an extremely massive millisecond pulsar |
| 1115 | Zhou, B.O., Yue, R., Murphy, M.M., Peyer, J.G., Morrison, S.J., 2014 | Leptin-receptor-expressing mesenchymal stromal cells represent the main source of bone formed by adult bone marrow |
| 964 | Aronson, M.F.J., Lepczyk, C.A., Evans, K.L., ... Nilon, C.H., Vargo, T., 2017 | Biodiversity in the city: key challenges for urban green space management |
| 832 | Griffitt, R.J., Luo, J., Gao, J., Bonzongo, J.-C., Barber, D.S., 2008 | Effects of particle composition and species on toxicity of metallic nanomaterials in aquatic organisms |
| 794 | Piwowar, H., Priem, J., Larivière, V., ... West, J., Haustein, S., 2018 | The state of OA: A large-scale analysis of the prevalence and impact of Open Access articles |
| 771 | Schneider, F., Kallis, G., Martinez-Alier, J., 2010 | Crisis or opportunity? Economic degrowth for social equity and ecological sustainability. Introduction to this special issue |

Source: Scopus, 2025

As seen in Table 1, the top studies that get cited the most are big ones that set the agenda for global greening, planetary health, and resource footprints. Examples include research on how land use affects greening in China and India, the Rockefeller Foundation–Lancet Commission report on health in the Anthropocene, and the global assessment of green, blue, and gray water footprints. In addition to this, there are more specialist contributions on the governance of green spaces and urban biodiversity, the toxicity of nanomaterials in aquatic systems, and the socio-economic effects of degrowth and ecological sustainability. The existence of a widely referenced paper regarding the effects of Open Access publishing signifies an increasing focus on the production and dissemination of sustainability knowledge. These works collectively underscore that the foundational knowledge in this field is deeply anchored in global environmental change, urban ecological management, resource efficiency, and equity-focused sustainability transitions, which collectively offer the conceptual and empirical framework for more specialized studies, including those pertaining to green accounting and environmental governance.

### 3.4 Density Visualization

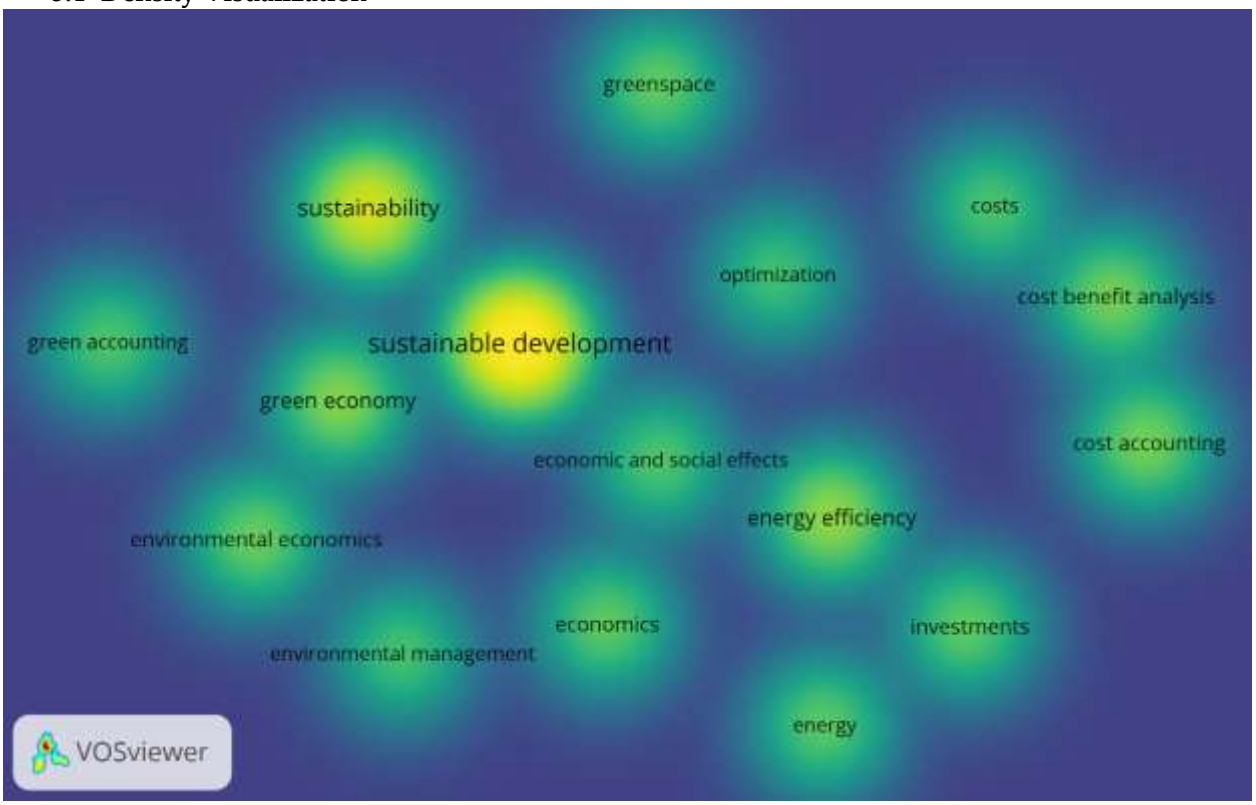


Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The density map shows that "sustainable development" is the brightest and most concentrated research hotspot. This means that it is the main theme in the green accounting knowledge system. Words like "sustainability," "green economy," "energy efficiency," and "economic and social effects" also show up around this core in bright yellow-green tones. This shows how often they show up and how well they fit into the literature. These dense areas show the intellectual hub of the field where study on environmental performance, socio-economic effects, and transitions to sustainability all come together. The picture shows that researchers have always been interested in how accounting procedures may help achieve sustainable development goals and bigger environmental management plans.

On the other hand, keywords that are on the edge, such "cost accounting," "investments," "greenspace," and "energy," have a lower density (greenish or bluish areas), which means that research is less common but still important. These topics are specialized or new niches where researchers look at financial systems, urban ecological systems, and resource management from an environmental accounting point of view. The lower density does not mean that these clusters are not important; instead, it means that they are supporting but less central research streams. The density map shows that the field is mostly based on sustainability and policy-driven research, but it is also growing into areas that cross disciplines, like energy transitions, green finance, and ecosystem management.

### 3.5 Co-Authorship Network

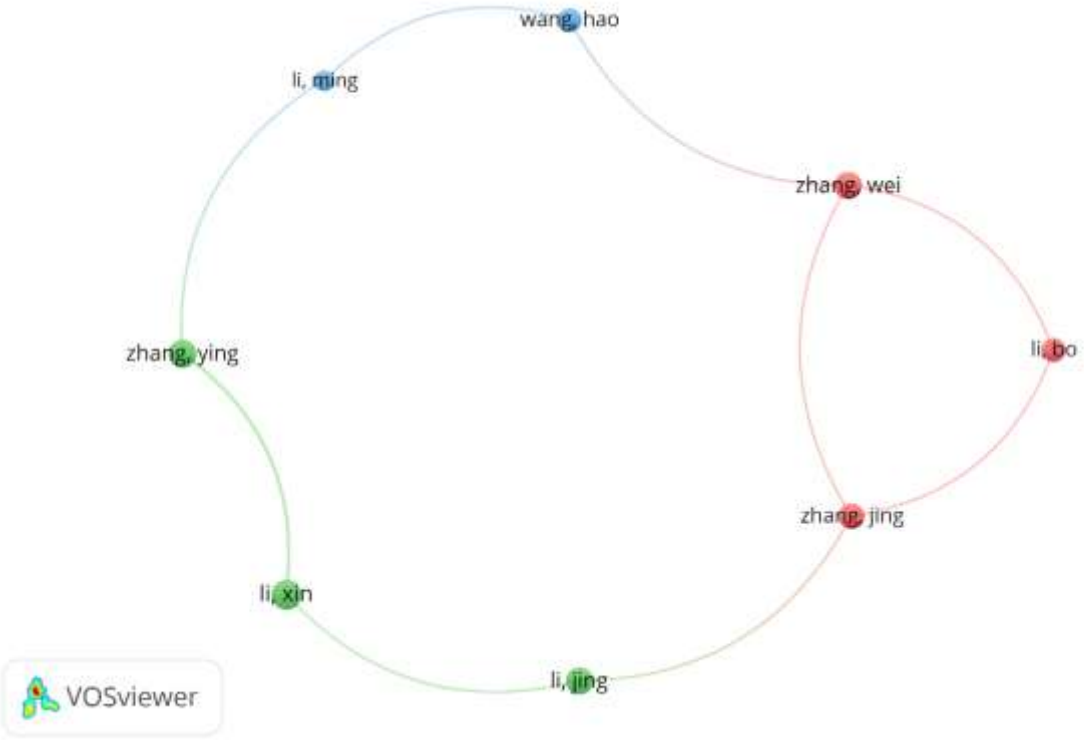


Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The co-authorship visualization depicts a disjointed and loosely interconnected author network, suggesting that research in this field is defined by small, autonomous collaborative circles rather than a singular, unified scholarly community. There are three distinct clusters. The red cluster, which includes Zhang Wei, Li Bo, and Zhang Jing, shows a close-knit group that has published together many times. The green cluster, which includes Zhang Ying, Li Xin, and Li Jing, shows another small but steady collaboration line. The blue cluster, which includes Wang Hao and Li Ming, seems to be less connected to the other groups. The few linkages between clusters show that this field's knowledge generation is rather decentralized and that groups don't work together very often. This trend could mean that research teams are working on different sub-topics on their own or that they are separated by geography or institution. The network shows that more collaboration between different fields is needed to make future research more cohesive and impactful.

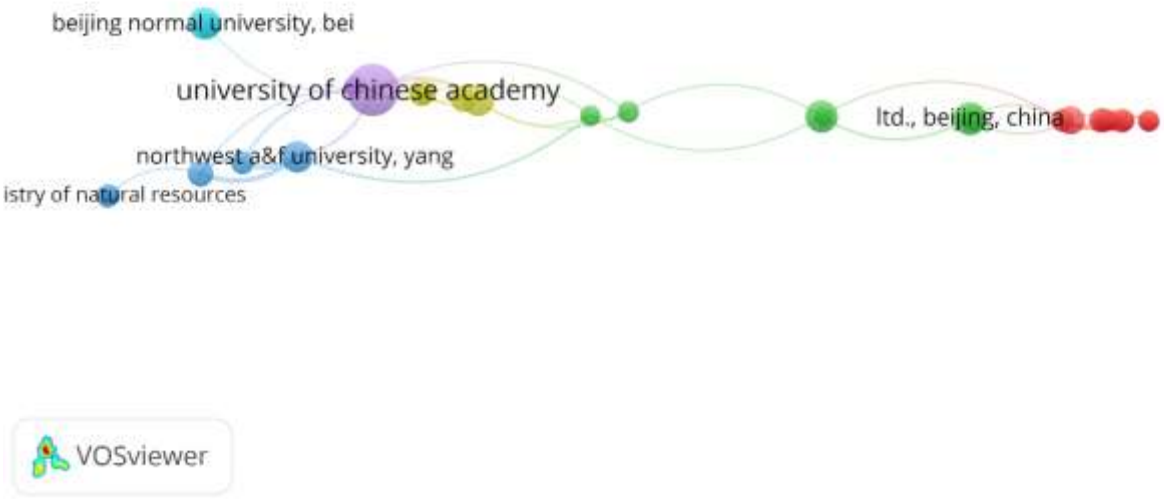


Figure 5. Affiliation Visualization

*Source: Data Analysis Result, 2025*

The affiliation network map shows a linear and somewhat connected collaboration structure, with a few major universities acting as pivotal points in the research ecosystem. The University of Chinese Academy of Sciences is the biggest and most important node, which shows that it has made a big impact and worked with many other organizations in the dataset. It has strong linkages to Northwest A&F University, Beijing Normal University, and government agencies including the Ministry of Natural Resources. This suggests a collaboration strategy that combines academic competence with research that is focused on policy. This group of people is working together on environmental and sustainability research, probably because of national interests in ecological governance and resource management. Moving to the right side of the map, a series of smaller but connected institutions, including research centers and private businesses with the label "ltd.," Beijing, China, indicating that a tendency toward collaboration is starting to develop between academia and industry. These private-sector nodes are very close to one other, which shows that corporate research groups commonly cooperate together inside their own network but only connect with a few big universities. The fact that both academic and business institutions are in the same network shows how important it is for different sectors to work together to move green research forward. Overall, the structure suggests that China's research on sustainability is mostly done by a few big institutions. However, more and more companies and specialized institutes are getting involved, which shows that the research landscape is growing and becoming more diverse.

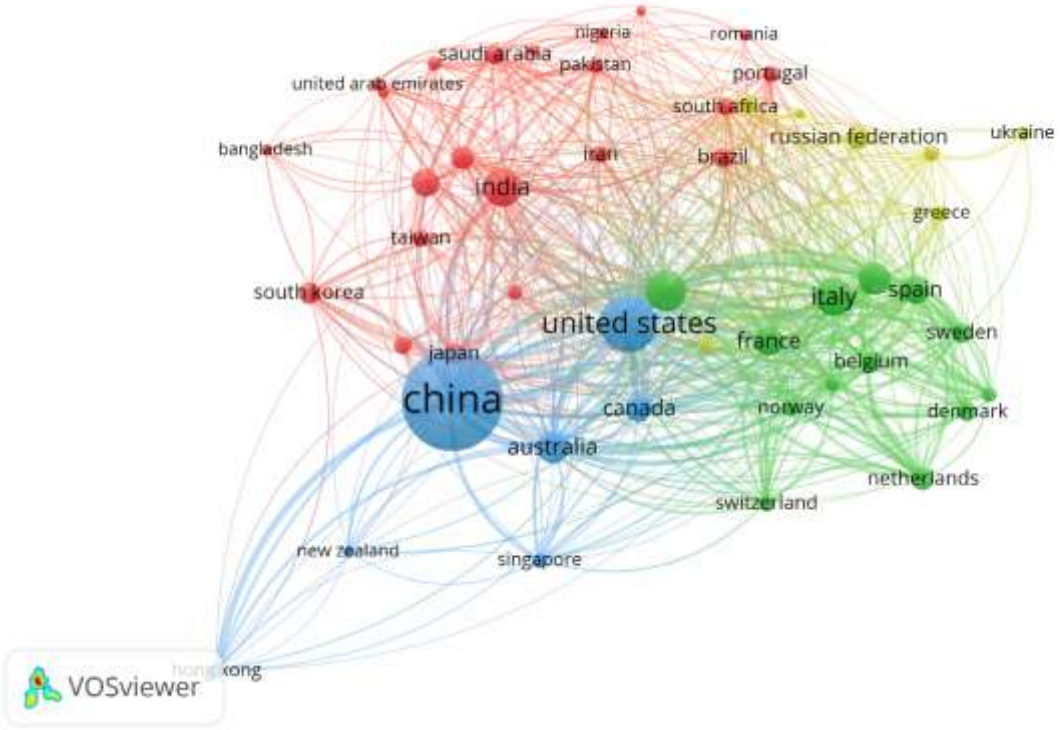


Figure 6. Country Visualization
*Source: Data Analysis Result, 2025*

The nation collaboration map shows a very globalized and integrated research network. There are numerous big clusters that show how researchers from different regions and themes interact together. China looks like the biggest and most important node, which shows that it is the leader in publishing and working with other countries in this field. It has significant ties to countries including the United States, Australia, Japan, South Korea, and Singapore, making it a strong research hub in the Asia Pacific region. The United States also serves as a significant conduit connecting Asian and European partnerships, solidifying its role as a pivotal knowledge intermediary in global sustainability and environmental research. I taly, Spain, France, Belgium, Sweden, Denmark, and the Netherlands are all part of a tight-knit group of European countries that work together on research projects in sustainability, the green economy, environmental management, and policy-driven studies. Countries such as India, Pakistan, Saudi Arabia, Iran, Nigeria, and South Africa form another active cluster with strong regional cooperation but fewer links to E urope than Asia and the US. This cluster's thick web of red links shows that developing and rising economies are becoming more involved in global discussions about the environment and sustainability. The map shows that the global research landscape is multicentric but well connected. China and the United States are the main anchors, Europe has a lot of coope rative networks, and emerging economies are playing a bigger role in the growth and variety of sustainability research.

**Discussions**

**Practical Implications**

The results of this bibliometric and thematic research have important real-world effects for governments, businesses, and people who work in sustainability. The report identifies "sustainable development," "sustainability," " green economy," and "energy efficiency" as prominent and high-density research issues,

offering a framework for governments and regulators to prioritize environmental accou nting policies that line with global sustainability objectives. Organizations, especially those in high-impact industries, can use these insights to improve their sustainability reporting and make better decisions by taking environmental costs into account. The importance of collaboration networks between countries also shows how important it is for countries to work together a nd share information, especially between developed and developing economies. Moreover, comprehending the shifting emphasis of green accounting research from cost centric evaluations to more expansive environmental governance can assist practitioners in formulating more progressive sustainability strategies, embracing modern reporting frameworks, and synchronizing corporate sustainability efforts with current academic findings.

**Theoretical Contributions**

This work theoretically enhances the literature by providing a thorough delineation of the intellectual progression of green accounting research over a span of 25 years. By examining co-occurrence, co-authorship, and country collaboration, it elucidates the conceptual interrelations among fundamental constructs—such as environmental economics, energy efficiency, cost-benefit analysis, and sustainable development—thereby reinforcing the theoretical underpinnings of environmental accounting. The research aids in the development of theory by illustrating the transition from conventional cost-focused environmental accounting to comprehensive models that connect accounting methodologies with sustainability transitions, planetary limits, and socio-economic impacts. Furthermore, the depiction of topic clusters enhances theoretical discussions concerning green economic frameworks, ecological valuation, and sustainability-focused governance systems. This study furnishes scholars with a systematic, evidence-based comprehension of the evolution, convergence, and diversification of green accounting theories across time, establishing a robust foundation for future conceptual progress in sustainability accounting.

**Limitations**

Even though this study covers a lot of ground, it has certain methodological problems that are common in bibliometric research. First, the analysis solely depends on the Scopus dat abase, potentially resulting in database-induced bias by omitting pertinent publications indexed in Web of Science, Google Scholar, or non-indexed regional journals. Second, using keywords as the main way to map things may miss subtle distinctions in concepts or new phrases that haven't been widely used in the literature yet. Third, bibliometric analysis uses citation metrics to estimate how influential a sc holar is, but these metrics may not fully show the qualitative depth, methodological rigor, or real-world impact of each study. Fourth, the co-authorship and affiliation networks only show formal collaborations and don't take into consideration informal academic exchanges or influences from other fields. Lastly, as the dataset goes up to 2025, research patterns may continue to change, therefore the results are more of a snapshot than a final answer. Subsequent research ought to explore multi-database methodologies, hybrid bibliometric frameworks, or qualitative meta-syntheses to enhance and enrich the insights provided herein.

## 4. CONCLUSIONS

This study offers an extensive bibliomet ric and thematic analysis of green accounting research from 2000 to 2025, yielding significant insights into the conceptual framework, pr evailing topics, and worldwide collaboration trends that have influenced the discipline over the last twenty years. The analysis shows that sustainable development is still the main focus of most green accounting studies. This shows how important environmental responsibility

and sustainability transitions are in creating modern accounting discourse. The field is int erdisciplinary and is extending into areas like policy, governance, and operational efficiency. This is shown by closely connected issues like sustainability, the green economy, env ironmental management, energy efficiency, and socio-economic implications. The data also show how the focus of study has changed throughout time. Earlier research were more focused on cost accounting, cost-benefit analysis , and environmental economics. This shows that they were mainly interested in measuring the effects of the environment. Recent academic work has focused more on larger, more interconnected topics like energy transitions, green finance, and the social and economic a spects of sustainability. This change shows how the discipline is becoming more complicated and mature, as green accounting goes from being a way to look at costs to being a key part of organizational sustainability and global environmental governance frameworks. The collaboration networks show that China, the US , and European countries are the main research hubs, with new contributions coming from South Asia, Africa, and the Middle East. Nonetheless, the disjointed author networks indicate prospects for enhanced interdisciplinary and international collaboration. This study delineates the advanc ement of green accounting scholarship and ser ves as a foundational reference for researchers, policymakers, and practitioners aiming to comprehend its conceptual evolution, enhance theoretical development, and pinpoint promising avenues for future investigation.

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