

Integrated Reporting: A Bibliometric Analysis of Research Development and Core Themes (2011–2026)

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ABSTRACT

This study aims to map the development, intellectual structure, and core themes of integrated reporting research over the period 2011–2026 using a bibliometric approach. Data were collected from the Scopus database and analyzed using VOSviewer to examine publication trends, keyword co-occurrence, thematic clusters, and temporal evolution. The findings reveal that although integrated reporting has gained increasing scholarly attention, the research landscape remains highly interdisciplinary and fragmented, with dominant themes still centered on methodological rigor, empirical analysis, and evidence-based approaches. Cluster analysis identifies key thematic areas including governance and accountability, sustainability and ESG, value creation, and reporting quality, while overlay visualization indicates a shift from foundational research toward emerging topics such as artificial intelligence, decision-making, and climate-related issues. Density analysis further shows that integrated reporting and sustainability-related themes, while growing, remain less developed compared to established methodological domains. This study contributes to the literature by providing a comprehensive mapping of integrated reporting research and highlighting opportunities for future studies to strengthen theoretical integration, expand empirical contexts, and position integrated reporting as a central framework in corporate reporting and sustainability discourse.

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1. INTRODUCTION

The evolution of corporate reporting has undergone significant transformation over the past few decades, driven by increasing demands for transparency, accountability, and sustainability. Traditional financial reporting, which primarily focuses on historical financial performance, has been widely criticized for its inability to capture the broader dimensions of organizational value creation, including social, environmental, and governance aspects. This limitation became

more apparent following global financial crises and corporate scandals, which exposed weaknesses in conventional reporting systems and triggered a shift toward more comprehensive reporting frameworks. As a response, integrated reporting emerged as an innovative approach that combines financial and non-financial information into a unified narrative, enabling stakeholders to better understand how organizations create value over time [1].

Integrated reporting (IR) gained formal recognition with the establishment of the International Integrated Reporting Council (IIRC) in 2010 and the subsequent release of the International Integrated Reporting Framework in 2013 [2]. This framework emphasizes “integrated thinking,” which promotes the alignment of strategy, governance, performance, and prospects in a way that reflects the interdependencies between various forms of capital, including financial, human, intellectual, social, and natural capital. By providing a holistic view of organizational performance, IR aims to enhance decision-making processes for both internal management and external stakeholders. The adoption of IR has been encouraged globally, particularly in countries such as South Africa where it has been institutionalized, contributing to the rapid development of both practice and research in this field.

The growing importance of sustainability and stakeholder-oriented governance has further accelerated the adoption of integrated reporting. Organizations are increasingly expected to demonstrate how their activities contribute to sustainable development goals and long-term value creation. In this context, IR serves as a strategic communication tool that integrates financial transparency with environmental and social accountability. It facilitates a deeper understanding of business models and their impacts on society, thereby aligning corporate practices with broader sustainability agendas. Consequently, IR has become a central topic in accounting, management, and sustainability research, attracting scholars from various disciplines and leading to a significant expansion of academic literature [3].

In parallel with the expansion of integrated reporting practices, academic research on IR has experienced substantial growth, particularly after the introduction of the IIRC framework. Bibliometric evidence indicates a sharp increase in publications from 2013 onwards, reflecting heightened scholarly interest in exploring its theoretical foundations, implementation challenges, and

implications for corporate performance. Research in this area spans multiple domains, including business, economics, social sciences, and environmental studies, demonstrating the interdisciplinary nature of IR. Moreover, studies have identified key contributors, influential journals, and collaborative networks, highlighting the maturity and diversification of this research field [4].

Despite the growing body of literature, the development of integrated reporting research remains uneven across regions and themes [5]. Existing studies reveal that most contributions originate from developed countries, with limited representation from emerging economies. Furthermore, prior research has largely focused on conceptual discussions, normative arguments, and corporate disclosures, while empirical investigations and critical analyses remain relatively scarce. This imbalance suggests the need for a more systematic and comprehensive examination of the literature to identify knowledge gaps, emerging trends, and future research directions. Bibliometric analysis, as a quantitative and systematic approach, provides an effective method for mapping the intellectual structure of a research field and uncovering its core themes, influential works, and evolving patterns.

Although the literature on integrated reporting has grown rapidly since 2011, there is still a lack of comprehensive and up-to-date bibliometric studies that systematically map its development and identify its core research themes over an extended period. Existing bibliometric analyses are often limited in scope, focusing on specific time frames, databases, or thematic areas, which restricts a holistic understanding of the field. Additionally, inconsistencies in research coverage, geographic distribution, and methodological approaches create fragmentation in the literature, making it difficult for scholars to grasp the overall trajectory and intellectual structure of integrated reporting research. Therefore, there is a need for a more extensive bibliometric analysis that captures the evolution of IR research from 2011 to 2026 and

provides a clearer picture of its development, key contributors, and thematic trends.

This study aims to conduct a comprehensive bibliometric analysis of integrated reporting research published between 2011 and 2026.

2. METHODS

This study employs a bibliometric research design to systematically analyze the development and intellectual structure of integrated reporting literature published between 2011 and 2026. Bibliometric analysis is a quantitative method widely used to evaluate academic publications through statistical techniques, enabling researchers to identify patterns, trends, and relationships within a specific field of study [6], [7]. The approach is particularly suitable for this study as it allows for a comprehensive mapping of research output, influential contributors, and thematic evolution in integrated reporting. By combining performance analysis and science mapping techniques, this study provides both

descriptive and relational insights into the growth and structure of the literature.

The data for this study are collected from reputable academic databases, such as Scopus and Web of Science, which are recognized for their extensive coverage of peer-reviewed journals. The search strategy is based on relevant keywords, including “integrated reporting,” “integrated report,” and related terms, applied to titles, abstracts, and keywords. Inclusion criteria are limited to articles published in English between 2011 and 2026 to ensure consistency and relevance, while non-scholarly documents and unrelated fields are excluded. The retrieved data are then exported in compatible formats and subjected to a cleaning process to remove duplicates, standardize author names, and ensure data accuracy. This step is crucial to enhance the reliability of the bibliometric results.

3. RESULTS AND DISCUSSION

3.1 Network Visualization

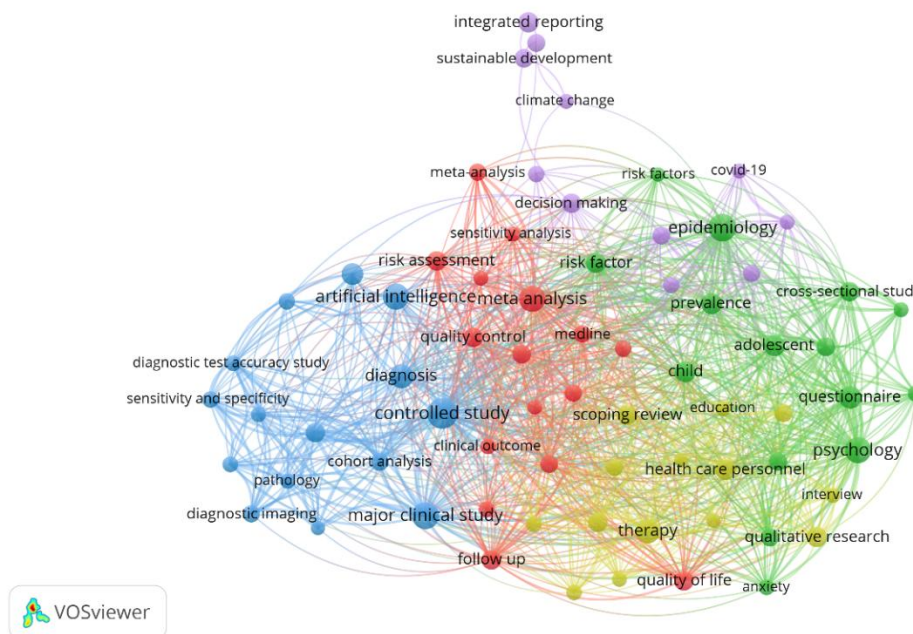


Figure 1. Network Visualization

Source: Data Analysis Result, 2026

Figure 1 reveals a complex and multidisciplinary structure of research themes associated with integrated reporting and related domains. The map is divided into

several clusters, each represented by different colors, indicating thematic groupings of frequently co-occurring keywords. At a general level, the network demonstrates a

strong interconnection between health-related research, methodological approaches, and emerging analytical tools such as artificial intelligence, suggesting that the dataset includes a broad scope of interdisciplinary studies rather than being limited strictly to traditional accounting or reporting discourse. The red cluster appears to represent the methodological and evidence-synthesis core of the literature, dominated by terms such as meta-analysis, risk assessment, decision making, and quality control. This cluster reflects a strong emphasis on systematic research approaches and quantitative evaluation techniques. The presence of terms like scoping review and clinical outcome indicates that a significant portion of the literature focuses on evaluating evidence and supporting decision-making processes, which aligns with the broader objective of integrated reporting in enhancing informed stakeholder decisions through structured and reliable information.

The blue cluster is centered around diagnostic and clinical research themes, including diagnosis, controlled study, cohort analysis, and diagnostic imaging. This suggests that a substantial body of research is oriented toward empirical and experimental investigations, particularly within medical or clinical contexts. The inclusion of terms such as artificial intelligence and diagnostic test accuracy study highlights the growing integration of advanced technologies in data analysis and decision support. This reflects a broader trend where data-driven approaches are increasingly influencing reporting practices, including integrated reporting frameworks that emphasize data integration and predictive insights. The green cluster

highlights themes related to population studies and behavioral research, with keywords such as epidemiology, prevalence, psychology, questionnaire, and cross-sectional study. This cluster indicates a strong focus on human-centered and social dimensions, including behavioral patterns, mental health, and survey-based research. The presence of terms like adolescent, education, and health care personnel suggests that the literature also explores demographic-specific issues. In the context of integrated reporting, this reflects the growing importance of social and human capital disclosures, which are key components of the integrated reporting framework.

The yellow cluster emphasizes outcomes and quality-related dimensions, particularly quality of life, therapy, follow-up, and qualitative research. This cluster represents the evaluative and impact-oriented aspect of the literature, focusing on outcomes and long-term effects. Additionally, the presence of terms like anxiety and health care personnel indicates attention to well-being and stakeholder impact. Interestingly, the purple nodes such as integrated reporting, sustainable development, and climate change are positioned somewhat peripherally but connected to multiple clusters, suggesting that while integrated reporting is linked to these broader themes, it is not yet the dominant central focus in the dataset. This implies that integrated reporting research is still evolving and increasingly intersecting with sustainability and global challenges, offering significant opportunities for future research integration and thematic consolidation.

3.2 Overlay Visualization

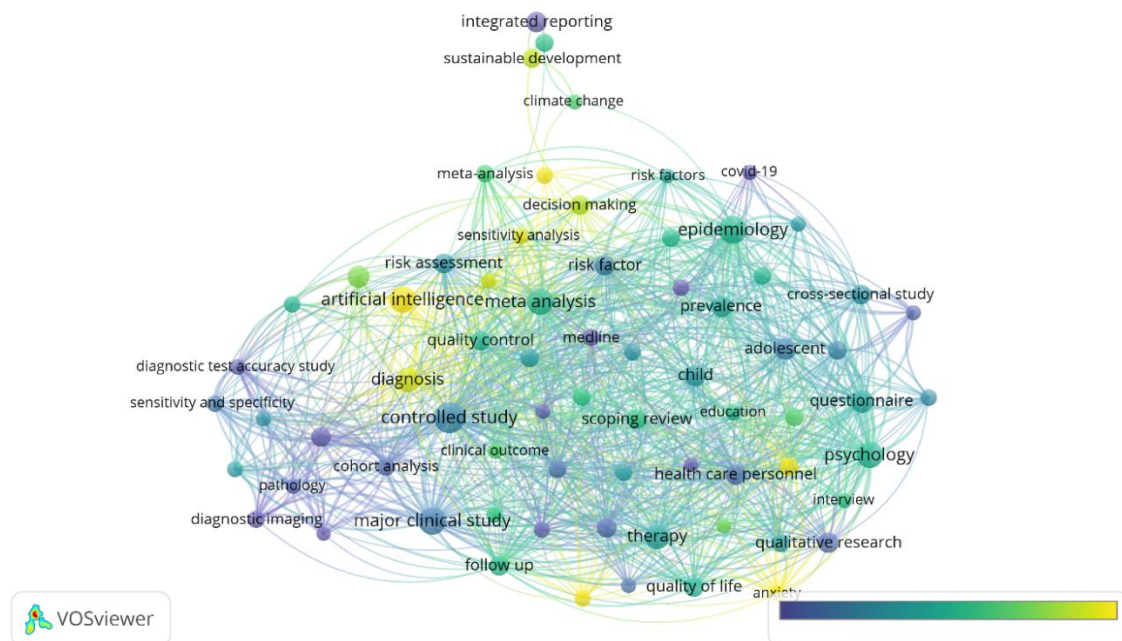


Figure 2. Overlay Visualization

Source: Data Analysis Result, 2026

Figure 2 provides insight into the temporal evolution of research themes within the dataset. The color gradient—from blue (earlier studies) to yellow (more recent studies)—indicates how topics have developed over time. Early research appears to be concentrated around core clinical and diagnostic themes such as diagnostic imaging, pathology, cohort analysis, and sensitivity and specificity. These foundational topics suggest that the initial phase of the literature was heavily focused on empirical validation, measurement accuracy, and methodological rigor, forming the basis for more advanced analytical and interdisciplinary developments.

As the research field progresses into the middle phase (represented by green tones), there is a noticeable shift toward broader and more integrative topics such as epidemiology, psychology, questionnaire-based research, and health care personnel. This indicates an expansion from purely technical and diagnostic concerns to include

human, behavioral, and population-level dimensions. The emergence of education, adolescent, and cross-sectional study further highlights the diversification of research contexts, suggesting that scholars began exploring how data and reporting intersect with social and demographic factors. This phase reflects increasing complexity and interdisciplinarity in the research landscape.

In the most recent phase (yellow nodes), newer and more forward-looking themes become prominent, including artificial intelligence, meta-analysis, risk assessment, and decision making. Notably, terms such as integrated reporting, sustainable development, and climate change also appear in relatively recent positions, indicating a growing alignment of the literature with global sustainability agendas and strategic reporting practices. This shift suggests that the research field is moving toward data-driven, predictive, and sustainability-oriented approaches, where integrated reporting is increasingly positioned as a tool for supporting long-term value creation and

informed decision-making in complex environments.

3.3 Citation Analysis

Table 1. Top Cited Research

Citations	Authors and year	Title	Source
2285	[8]	A review on emerging contaminants in wastewaters and the environment: Current knowledge, understudied areas and recommendations for future monitoring	Water Research, 72, pp. 3–27
2150	[9]	Safeguarding human health in the Anthropocene epoch: Report of the Rockefeller Foundation–Lancet Commission on planetary health	Lancet, 386(10007), pp. 1973–2028
1370	[10]	The angular gyrus: Multiple functions and multiple subdivisions	Neuroscientist, 19(1), pp. 43–61
1194	[11]	Determinants of sustainability reporting: A review of results, trends, theory, and opportunities in an expanding field of research	Journal of Cleaner Production, 59, pp. 5–21
894	[12]	AntiSMASH 4.0: Improvements in chemistry prediction and gene cluster boundary identification	Nucleic Acids Research, 45(W1), pp. W36–W41
874	[13]	The RCSB Protein Data Bank: Integrative view of protein, gene and 3D structural information	Nucleic Acids Research, 45(D1), pp. D271–D281
853	[14]	Single-atom catalysis in advanced oxidation processes for environmental remediation	Chemical Society Reviews, 50(8), pp. 5281–5322
681	[15]	Recent advances in hydrotreating of pyrolysis bio-oil and its oxygen-containing model compounds	ACS Catalysis, 3(5), pp. 1047–1070
666	[16]	Reporting guidelines for clinical trial reports for interventions involving artificial intelligence: the CONSORT-AI extension	Nature Medicine, 26(9), pp. 1364–1374
646	[17]	Cost-effectiveness analysis alongside clinical trials II – An ISPOR good research practices task force report	Value in Health, 18(2), pp. 161–172

Source: Scopus, 2026

3.4 Density Visualization

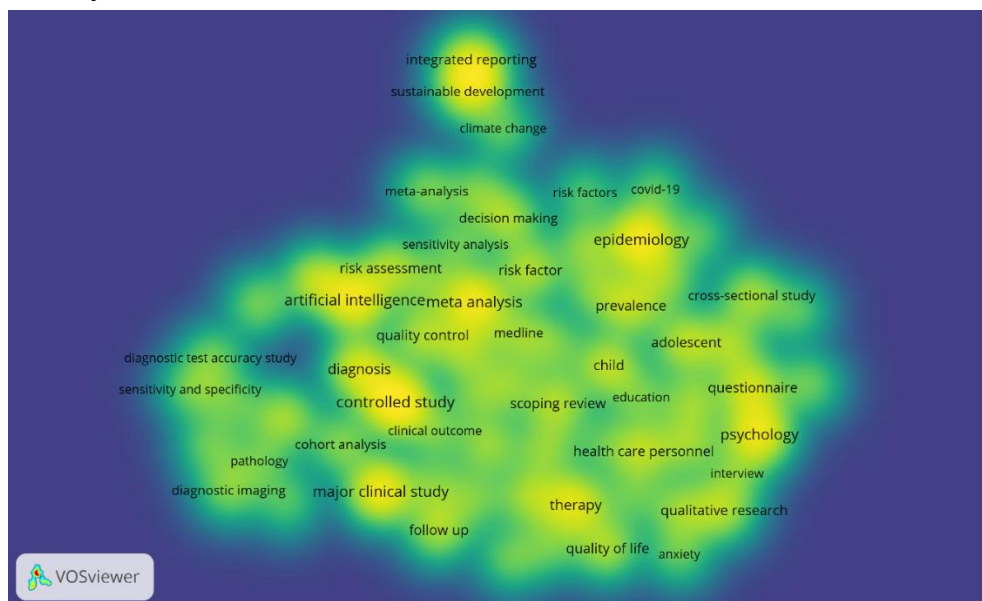


Figure 3. Density Visualization

Source: Data Analysis Result, 2026

Figure 3 highlights the most intensively researched and frequently occurring topics within the dataset, as indicated by the brighter yellow areas. The central high-density region is dominated by keywords such as controlled study, diagnosis, meta-analysis, artificial intelligence, and epidemiology, suggesting that the literature is heavily concentrated on empirical research methods, data-driven analysis, and evidence synthesis. These themes form the core intellectual foundation of the field, indicating that much of the research activity is focused on methodological rigor, clinical evaluation, and advanced analytical techniques. The prominence of risk assessment, decision making, and quality control further reinforces the importance of structured evaluation and data reliability in shaping the research landscape. In contrast, areas with lower density (green to blue regions) represent less-explored or emerging topics, such as integrated reporting, sustainable development, and climate change, which appear more peripheral compared to the core methodological themes. This suggests that while these topics are gaining attention, they have not yet reached the same level of research intensity. Additionally, themes like psychology, qualitative research, and quality of life occupy moderately dense regions, indicating growing but still developing interest in human-centered and outcome-based perspectives.

3.5 Discussions

The findings of this bibliometric analysis reveal that the research landscape of integrated reporting (IR) has evolved within a highly interdisciplinary environment, yet remains unevenly developed in terms of thematic concentration. The co-occurrence network indicates that much of the dominant literature is still anchored in methodological rigor, empirical validation, and evidence-based approaches, as reflected in the prominence of terms such as meta-analysis, controlled study, and risk assessment. While these themes are essential for strengthening

the credibility and reliability of research, they also suggest that the intellectual structure of the field is still heavily influenced by technical and analytical paradigms rather than being fully centered on the conceptual and strategic dimensions of integrated reporting itself. This reflects an early-to-intermediate stage of maturity where methodological robustness precedes theoretical consolidation.

The cluster analysis further demonstrates that integrated reporting is closely associated with broader themes such as sustainability, governance, and decision-making, yet it has not emerged as the central organizing concept within the network. Instead, IR appears as a connecting node that links various domains, including sustainability development and climate-related issues. This finding aligns with the notion that integrated reporting functions as a bridging framework that integrates financial and non-financial information rather than as a standalone discipline. However, the relatively peripheral position of IR-related keywords suggests that the field still lacks a cohesive and dominant research stream that positions IR at the core of scholarly inquiry, highlighting a gap between conceptual importance and empirical research intensity.

The temporal evolution analysis reinforces this interpretation by showing a clear shift from foundational and diagnostic research toward more complex, interdisciplinary, and forward-looking themes. Earlier studies were primarily concerned with measurement accuracy, diagnostic frameworks, and empirical validation, while more recent studies increasingly emphasize artificial intelligence, decision-making, and sustainability-related issues. The emergence of terms such as integrated reporting, sustainable development, and climate change in more recent periods indicates that the field is gradually aligning with global agendas,

particularly those related to ESG and long-term value creation. This transition reflects a broader paradigm shift in accounting and reporting practices, where organizations are expected to provide more holistic and forward-looking disclosures.

The density visualization provides additional insight into the imbalance between well-established and emerging research areas. High-density regions dominated by methodological and clinical terms suggest that these topics have reached a mature stage, characterized by extensive scholarly attention and theoretical saturation. In contrast, integrated reporting and sustainability-related themes remain in lower-density regions, indicating that they are still underexplored and offer significant opportunities for future research. This imbalance highlights the need for scholars to redirect attention toward developing stronger theoretical foundations and empirical evidence specifically related to IR, particularly in areas such as value creation, stakeholder engagement, and the integration of ESG metrics into reporting practices.

4. CONCLUSION

This bibliometric study demonstrates that research on integrated reporting has experienced steady growth and increasing interdisciplinarity over the period 2011–2026, yet its intellectual structure remains fragmented and not fully consolidated. The findings reveal that while the field is strongly supported by methodological and empirical research traditions, integrated reporting itself has not yet become the central focus within the broader scholarly network, instead functioning as a connecting framework between sustainability, governance, and decision-making domains. The temporal and density analyses further indicate a gradual shift toward emerging themes such as sustainability, climate change, and data-driven decision-making, highlighting the evolving relevance of integrated reporting in addressing complex global challenges. The study underscores the need for future research to strengthen the theoretical foundation of integrated reporting, expand its empirical application across diverse contexts, and position it more prominently as a core paradigm in corporate reporting and sustainability discourse.

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