

Sustainability Reporting from the Perspective of IFRS S1 and IFRS S2: A Bibliometric Study

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Article Info	ABSTRACT
<i>Article history:</i> Received Aug, 2026 Revised Aug, 2026 Accepted Aug, 2026 <i>Keywords:</i> IFRS S1 IFRS S2 Sustainability Reporting ESG Disclosure Bibliometric Analysis	Since the International Sustainability Standards Board (ISSB) issued IFRS S1 and IFRS S2 in June 2023, sustainability reporting has entered a phase of accelerated standardization. This study conducts a bibliometric analysis to investigate the intellectual structure, publication trends, influential authors, and collaboration patterns of research examining sustainability reporting from the perspective of IFRS S1 and IFRS S2. Data were retrieved from Scopus using keyword combinations built around "IFRS S1", "IFRS S2", "sustainability reporting", "ISSB", and "sustainability disclosure", and analyzed with VOSviewer to construct keyword co-occurrence, overlay, density, co-authorship, institutional, country-collaboration, and citation networks. Results show that sustainability reporting functions as the central bridging term linking three clusters: an ESG-accounting and disclosure cluster, a sustainable-development and environmental-legacy cluster, and an IFRS S1–S2/ESG/climate-disclosure cluster, connected through a smaller regulatory-accounting cluster. The overlay analysis indicates that IFRS S1, IFRS S2, and core accounting terms are established anchors, while corporate governance, ESG reporting, and sustainability accounting are emerging themes. Co-authorship and institutional mapping reveal a field still dominated by small, tightly-knit, geographically concentrated teams, most visibly a single fully-connected Ghanaian cluster investigating IFRS S1/S2 implementation readiness. Country mapping identifies the United Kingdom as the principal collaboration hub, linked to South Africa, Italy, Egypt, and Indonesia. Citation analysis identifies ESG reporting and metrics scholarship and systematic reviews of sustainability reporting as the most influential works, alongside emerging implementation-focused contributions. This study contributes a structured map of this rapidly forming research landscape and identifies priority directions for future scholarship. <i>This is an open access article under the CC BY-SA license.</i> 

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1. INTRODUCTION	in June 2023 when the International Sustainability Standards Board (ISSB) issued IFRS S1, General Requirements for Disclosure
The global architecture of corporate sustainability disclosure entered a new phase	

of Sustainability-related Financial Information, and IFRS S2, Climate-related Disclosures. Together, these two standards were designed to replace a fragmented landscape of voluntary frameworks such as the Global Reporting Initiative, the Sustainability Accounting Standards Board, the Task Force on Climate-related Financial Disclosures, and the International Integrated Reporting Framework with a single, investor-oriented, and globally consistent baseline for sustainability-related financial disclosure. The applicability of these standards is already being examined across diverse national and sectoral settings, from the energy sector in Türkiye [1] to broader efforts toward global standardization of sustainability reporting under ISSB oversight [2].

Sustainability reporting itself did not emerge with IFRS S1 and IFRS S2; it is the product of a decades-long evolution of environmental, social, and governance (ESG) disclosure practice. ESG reporting has progressively shifted from a single-materiality, stakeholder-oriented exercise toward a double-materiality logic that links non-financial performance indicators to enterprise value and financial risk [3]. Contemporary scholarship increasingly frames ESG reporting as an integrated regulatory and organizational architecture rather than a voluntary communication exercise, incorporating standardization efforts, assurance requirements, and the coordinating role of the ISSB [4]. This evolution has been described as a continuing process of framework consolidation in which fragmented ESG practices are being reorganized into a coherent accountability system for sustainable business conduct [5].

Given the substantial and rapidly growing volume of academic output addressing sustainability reporting, systematic synthesis has become indispensable for understanding how the field has developed. A systematic literature review spanning three decades of sustainability reporting scholarship has identified persistent gaps concerning standardization, comparability, and assurance despite the field's maturation [6],

while complementary bibliometric mapping of climate-related sustainability report literature demonstrates that publication volume in this space has accelerated markedly since the mid-2010s [7]. These synthesis efforts confirm that sustainability reporting research has grown too large and too fragmented across disciplines for conventional narrative review alone to adequately capture its intellectual structure. Although a considerable number of studies have investigated discrete aspects of IFRS S1 and IFRS S2, including investor reactions to the ISSB's draft standards [8], implementation readiness in emerging markets more broadly [9], and organizational readiness among Moroccan companies specifically [10], as well as readiness assessments in Palestinian-listed companies [11] and institutional translation of the standards within the Indonesian regulatory context [12], no comprehensive bibliometric analysis has yet mapped the emerging research landscape connecting sustainability reporting explicitly to the IFRS S1/S2 framework. This fragmentation obscures how research themes concerning disclosure, assurance, governance, and sector-specific application interconnect, and it leaves the field's collaboration structure, geographic distribution, and citation dynamics poorly understood barely two years after the standards became effective.

The multidisciplinary character of this emerging literature compounds the difficulty of synthesis. Contributors span financial accounting, environmental science, corporate governance, and capital budgeting, publishing across accounting journals, environmental science outlets, and finance-oriented venues, as illustrated by studies applying non-mandatory adoption logic to corporate case settings [13] and by real-options approaches to capital budgeting under the new mandatory disclosure regime [14]. Because IFRS S1 and IFRS S2 are recent instruments, research agendas are evolving quickly as scholars test the standards' applicability, readiness implications, and assurance requirements across different institutional and sectoral contexts, producing

a knowledge base whose structure has not yet been systematically visualized.

To address these gaps, this study conducts a comprehensive bibliometric analysis of the literature examining sustainability reporting from the perspective of IFRS S1 and IFRS S2, drawing on peer-reviewed publications indexed in Scopus. Using VOSviewer-based network visualization, the study identifies dominant thematic clusters, traces the temporal evolution of research themes, maps co-authorship and institutional collaboration structures, visualizes the geographic distribution of research contributions, and identifies the most influential publications through citation analysis. The resulting structured map is intended to help researchers, standard-setters, and practitioners understand how this rapidly forming research domain is currently organized and where substantive gaps remain for future scholarly contribution.

2. METHODS

This research employs a bibliometric study design to analyze the scientific literature examining sustainability reporting from the perspective of IFRS S1 and IFRS S2. Bibliometric methodology offers a systematic, quantitative approach for examining the knowledge structure and evolution of a research domain through analysis of publication patterns, citation networks, and collaboration structures, enabling researchers to trace intellectual development without depending on the subjective interpretation of individual studies [7].

The bibliometric approach was selected because it provides several advantages over conventional narrative literature reviews. First, it produces objective and quantifiable evidence of research trends rather than interpretive summaries. Second, it enables large-scale analysis of the full body of indexed publications simultaneously, offering a landscape-level overview that manual review of individual articles cannot achieve. Third, network visualization reveals intellectual linkages and knowledge

structures that are not readily apparent through conventional reading. Finally, bibliometric findings complement rather than replace traditional literature reviews, providing a systematic foundation for identifying research gaps and prioritizing future research directions, which is particularly valuable for a regulatory instrument as recent as IFRS S1 and IFRS S2.

The primary data source for this study is the Scopus database, selected for its broad coverage of peer-reviewed journals, conference proceedings, and book chapters across accounting, finance, environmental science, and business management disciplines. The search strategy combined multiple keyword strings, including “IFRS S1”, “IFRS S2”, “sustainability reporting”, “ISSB”, “sustainability disclosure”, and “climate-related disclosure”, applied to article titles, abstracts, and author keywords using Boolean operators (AND, OR) to refine the retrieval process. Because IFRS S1 and IFRS S2 were issued in 2023, the search was not artificially restricted to a long historical window; publications from 2023 through 2026 were retained to capture the full trajectory of scholarship responding directly to the new standards, while earlier foundational ESG and sustainability reporting literature referenced within these publications was retained through the citation network.

Document selection followed explicit inclusion and exclusion criteria to preserve relevance and quality. Inclusion criteria comprised: (1) peer-reviewed journal articles, conference papers, and book chapters; (2) publications explicitly addressing sustainability reporting, ESG disclosure, or sustainability accounting in relation to IFRS S1, IFRS S2, or the ISSB; (3) publications written in English; and (4) publications addressing disclosure standards, implementation readiness, assurance, or sector-specific reporting practice. Exclusion criteria eliminated: (1) non-peer-reviewed sources such as editorials and opinion pieces without theoretical or empirical content; (2) publications addressing sustainability reporting without reference to IFRS S1, IFRS

S2, or ISSB-aligned disclosure requirements; and (3) duplicate records across databases.

Data analysis and visualization were conducted using VOSviewer software, a tool specifically designed for constructing and visualizing bibliometric networks and widely recognized as a leading platform for publication-based and citation-based network analysis across disciplines [7]. In VOSviewer network visualizations, nodes represent research elements such as keywords, authors, institutions, or countries, while connecting lines represent relationships such as co-occurrence, co-authorship, or collaboration between those elements; node size and line thickness respectively indicate frequency and relationship strength.

This study employed five complementary bibliometric analyses.

Keyword co-occurrence analysis identified major research themes and conceptual relationships by measuring how frequently keywords co-occur in titles, abstracts, and keyword lists. Overlay analysis traced the temporal evolution of these themes based on their average year of publication. Density analysis identified the concentration and intensity of research attention across the thematic landscape. Co-authorship analysis visualized collaboration patterns among individual researchers, while institutional and country-level collaboration mapping examined how universities, professional bodies, and nations contribute to and cooperate within this research domain. Finally, citation analysis identified the publications that have most strongly shaped the intellectual development of the field.

3. RESULTS AND DISCUSSION

3.1 Keyword Co-Occurrence Network

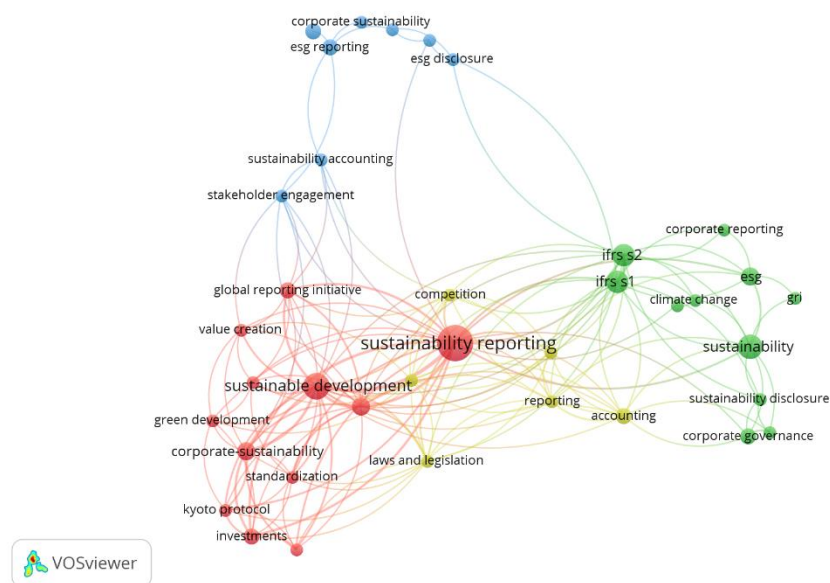


Figure 1. Network Visualization

Source: Data Analysis Result, 2026

The co-occurrence network of sustainability reporting research examined from the perspective of IFRS S1 and IFRS S2 is presented in Figure 1. Node size reflects the frequency with which a keyword occurs across the retrieved publications, while the thickness of connecting lines represents the

strength of co-occurrence between concepts. “Sustainability reporting” forms the largest and most central node in the network, functioning as the principal bridging term that links three distinct thematic clusters rather than belonging exclusively to any single one of them.

The red cluster represents a sustainable-development and environmental-legacy theme, encompassing sustainable development, corporate-sustainability, green development, global reporting initiative, value creation, standardization, the Kyoto Protocol, and investments. This cluster reflects the historical roots of sustainability reporting in broader corporate sustainability and environmental-accountability discourse that predates the IFRS S1/S2 framework. The green cluster represents the IFRS S1/S2 standardization theme, anchored by the co-located “ifrs s1” and “ifrs s2” nodes and connected to sustainability, ESG, corporate reporting, climate change, the Global Reporting Initiative (GRI), sustainability disclosure, and corporate governance, indicating that recent scholarship increasingly frames the new ISSB standards as embedded within the broader ESG-governance apparatus [2], [9]. The blue cluster captures an ESG-accounting and stakeholder-facing theme, comprising corporate sustainability, ESG reporting, ESG disclosure, sustainability accounting, and stakeholder engagement, reflecting the accounting-technical and stakeholder-communication dimensions of sustainability disclosure practice. A smaller yellow cluster, comprising competition, reporting, accounting, and laws and legislation, functions as a regulatory-accounting bridge connecting the sustainable-

development, ESG-accounting, and IFRS S1/S2 clusters.

This clustering pattern indicates that research examining sustainability reporting from the IFRS S1/S2 perspective is not fragmented but genuinely multidisciplinary, integrating environmental-legacy concerns, accounting-technical disclosure practice, and formal regulatory standardization. The centrality of “sustainability reporting” as a bridging node, rather than a peripheral label within any one cluster, suggests that the field is actively synthesizing pre-existing sustainability accounting scholarship with the new mandatory disclosure architecture introduced by IFRS S1 and IFRS S2. Recent contributions substantiate the content of these clusters directly: within the IFRS S1/S2 cluster, studies have proposed multi-dimensional readiness frameworks for emerging markets [9], examined the applicability of the standards within specific sectors such as energy [1], and developed judgement-based frameworks connecting IFRS S2 climate disclosures to broader IFRS recognition and measurement outcomes [15]. Within the environmental-legacy cluster, work on nature-related indicators extends sustainability disclosure toward biodiversity and ecosystem dependencies [16], while sector-specific materiality analysis for small and medium-sized textile enterprises situates the standardization discourse within practical implementation contexts [17].

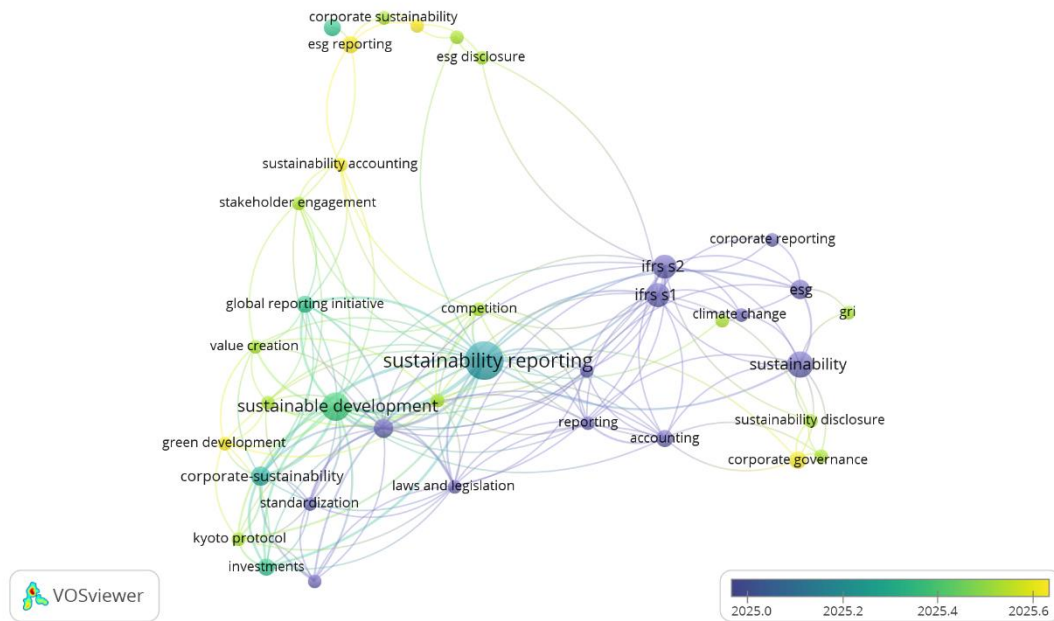


Figure 2. Overlay Visualization

Source: Data Analysis Result, 2026

Figure 2 presents the overlay visualization, in which node color indicates the average publication year associated with each keyword, ranging from dark purple and blue (earliest, approximately early 2025) through green (intermediate) to bright yellow (most recent, approximately mid-2025 and later). Because the retrieved literature is concentrated almost entirely within the period immediately following the issuance of IFRS S1 and IFRS S2, this temporal gradient should be interpreted as reflecting the sequence in which themes entered the discourse within this compressed timeframe rather than a multi-decade evolution.

The purple and blue nodes, representing the earliest-established themes within this window, include IFRS S1, IFRS S2, sustainability, ESG, corporate reporting, reporting, accounting, and investments. These terms constitute the foundational vocabulary through which the field was initially organized immediately after the standards were issued, consistent with early scholarship examining investor responses to the ISSB's draft standards [8] and general assessments of ISSB-driven standardization [2]. Intermediate green-toned themes include corporate sustainability, global reporting

initiative, sustainable development, climate change, GRI, sustainability disclosure, and competition, reflecting a subsequent wave of scholarship connecting the new standards to established sustainability accounting concepts.

The most recent yellow-toned themes, including ESG reporting, sustainability accounting, corporate governance, and green development, indicate where the research frontier is currently moving. The prominence of corporate governance among the newest themes aligns with emerging scholarship examining how board characteristics and audit committees shape the credibility of climate and ESG disclosures, including board gender diversity effects on climate-disclosure quality [18] and the role of audit committees in enhancing the assurance of ESG disclosure [19]. Likewise, the recent emergence of sustainability accounting and ESG reporting as distinct themes corresponds with growing attention to how accounting curricula and professional training are adapting to climate-related sustainability requirement [17], [20]. This progression suggests that the field is moving rapidly from establishing the basic regulatory vocabulary of IFRS S1/S2 toward examining

governance, assurance, and educational infrastructures required to operationalize the standards.

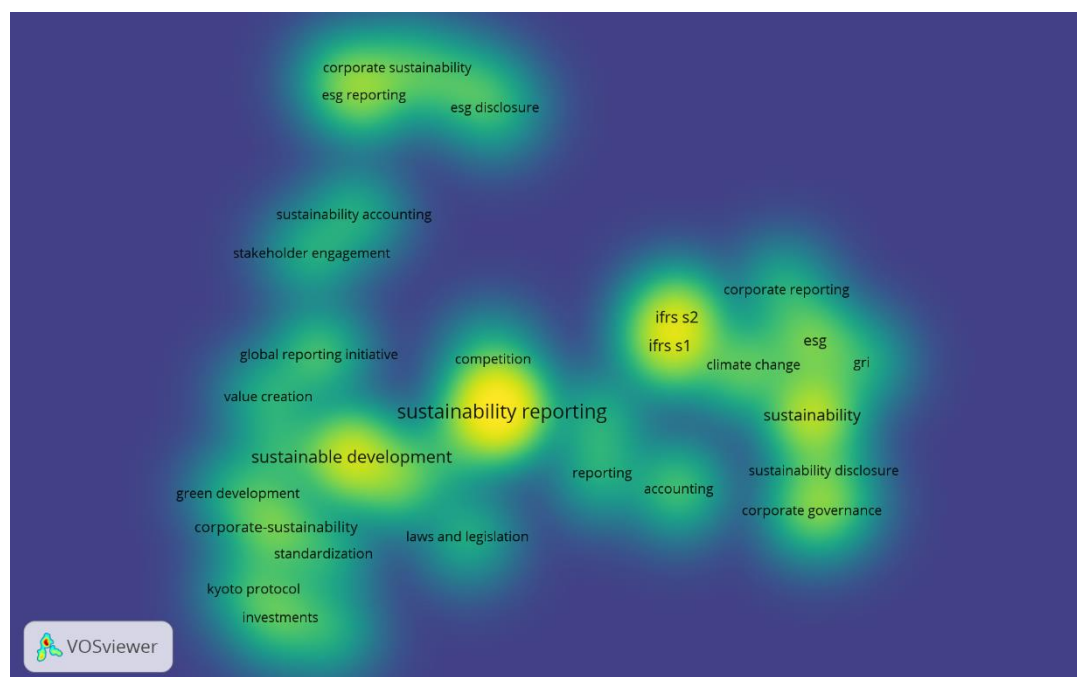


Figure 3. Density Visualization

Source: Data Analysis Result, 2026

Figure 3 presents the density visualization, in which brighter yellow regions indicate higher concentrations of research attention and cooler blue-green regions indicate comparatively lower research density. The brightest area of the map surrounds “sustainability reporting” together with the co-located “ifrs s1” and “ifrs s2” nodes and “sustainability”, confirming that these terms anchor the overwhelming majority of scholarly attention within this literature. This high-density core indicates that current research remains substantially concentrated on establishing the basic relationship between the ISSB standards and sustainability reporting practice.

Moderate-density green regions surround ESG, corporate governance, sustainability disclosure, corporate-sustainability, and sustainable development, indicating meaningful but less concentrated research attention connecting governance and disclosure-quality themes to the standardization discourse, consistent with comparative work on environmental

disclosure practice across jurisdictions such as the United Kingdom and the United States [21] and hybrid measurement models combining IFRS and GRI logics for public-sector reporting in Asian governments [22]. By contrast, lower-density blue regions surrounding stakeholder engagement, sustainability accounting, value creation, competition, and laws and legislation identify areas that remain comparatively underexplored relative to the field's core. This density gap indicates substantial opportunity for future scholarship addressing the accounting-technical mechanics of sustainability-related disclosure, the legal and regulatory infrastructure underpinning enforcement, and the stakeholder-engagement dimensions of the new disclosure regime, areas that have thus far received markedly less concentrated attention than the standards themselves.

3.2 Co-Authorship Analysis

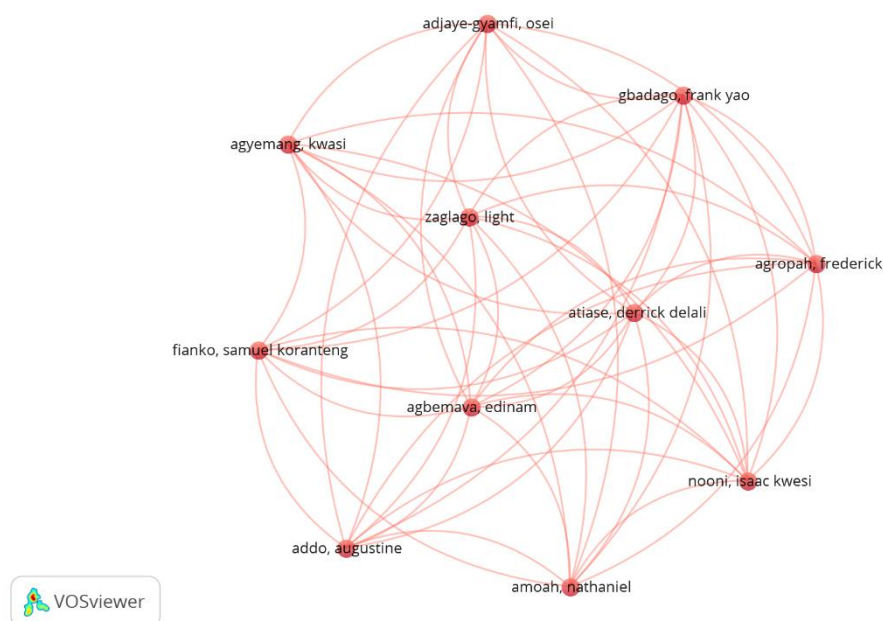


Figure 4. Author Visualization

Source: Data Analysis Result, 2026

Figure 4 presents the co-authorship network among researchers contributing to this literature. Rather than displaying multiple independent clusters, the network consists of a single, densely and almost completely interconnected group of eleven authors Adjaye-Gyamfi, O.; Agyemang, K.; Gbadago, F.Y.; Zaglago, L.; Agropah, F.; Atiase, D.D.; Fianko, S.K.; Agbemava, E.; Nooni, I.K.; Addo, A.; and Amoah, N. who co-authored the multi-dimensional readiness index study on IFRS S1/S2 implementation in emerging markets [9]. This author configuration confirms that, at this early stage of the field, published co-authorship is concentrated within a small number of large collaborative teams rather than distributed across a broad, loosely connected international community of independent scholars.

The exceptionally high connectivity within this single team, in which nearly every author is directly linked to every other author, is characteristic of large multi-institutional co-authored studies rather than of an organically formed research community built through repeated pairwise collaboration over time. This pattern is consistent with the field's recency: because IFRS S1 and IFRS S2 have only been mandatory since 2024, the base of scholars actively publishing on their implementation remains small, and much of the current empirical evidence originates from a limited number of large, coordinated research consortia rather than an established network of specialized research groups such as those typically observed in more mature accounting research domains.

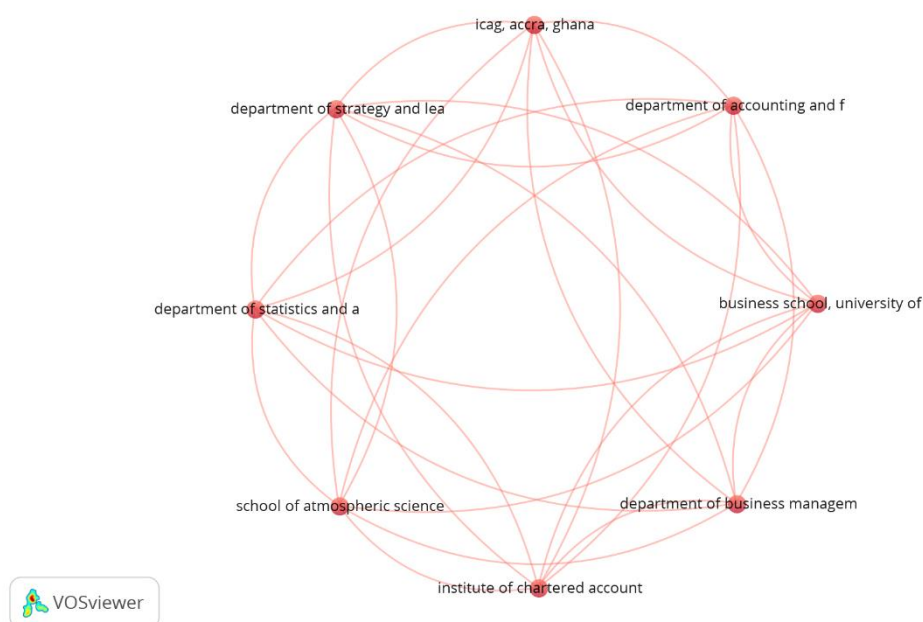


Figure 5. Institution Visualization

Source: Data Analysis Result, 2026

Figure 5 presents the institutional collaboration network, which mirrors the author-level pattern observed in Figure 4. The network comprises eight fully interconnected institutional nodes: the Institute of Chartered Accountants, Ghana (ICAG), Accra; a Department of Strategy and Leadership; a Department of Accounting and Finance; a Business School; a Department of Statistics and Actuarial Science; a School of Atmospheric Science; a Department of Business Management; and the Institute of Chartered Accountants itself. This complete connectivity among these nodes indicates a coordinated, multi-departmental and cross-institutional collaboration combining a professional accountancy body with several university departments spanning accounting, strategy, statistics, and environmental science within a single national research system.

This configuration illustrates an important characteristic of the current IFRS S1/S2 sustainability reporting literature: institutional collaboration is currently structured around bridging professional accountancy bodies with academic departments, rather than solely occurring between international universities. This pattern parallels institutional-translation research examining how Indonesian regulatory bodies and universities jointly localize the ISSB standards [12], and studies analyzing sustainability reporting practices among firms listed on the Nigerian Exchange Group [22], suggesting that professional and academic institutions in emerging markets are jointly generating much of the earliest empirical evidence on IFRS S1/S2 readiness, likely because national accountancy bodies have direct operational responsibility for coordinating standard adoption.

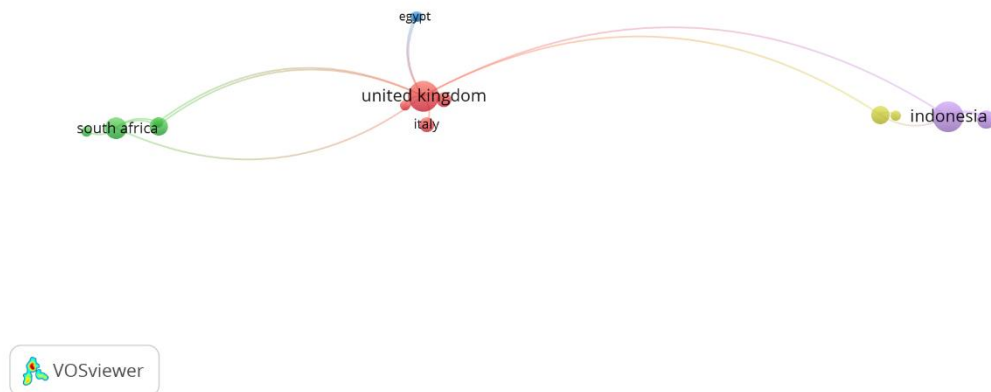


Figure 6. Country Visualization

Source: Data Analysis Result, 2026

Figure 6 presents the country collaboration network, mapping international cooperation patterns in IFRS S1/S2 sustainability reporting research. The network is comparatively sparse, consistent with the field's youth, and is organized around the United Kingdom as its central and largest node. The United Kingdom is directly connected to South Africa, forming the most substantial international collaboration link in the network, and maintains smaller connections with Italy and Egypt. A separate, disconnected pair links Indonesia to a smaller collaborating node, indicating an independent regional collaboration thread that has not yet integrated with the United Kingdom-centered cluster.

The centrality of the United Kingdom is consistent with its long-standing role as a hub for international accounting and sustainability-disclosure research and with the strong historical research ties between British and Southern African institutions,

reflected in comparative work situating IFRS S1/S2 disclosure requirements alongside South Africa's King IV/King V corporate governance code [23]. The presence of Egypt and Italy as smaller connected nodes suggests early-stage bilateral collaboration extending the network into North Africa and continental Europe, while the isolated Indonesia-linked pair corresponds to Southeast Asian scholarship on institutional translation of the standards [12] that has, to date, developed largely independently of the UK-centered cluster. The overall sparseness of the network, together with the notable absence of major research powers such as the United States, China, and continental Western Europe beyond Italy, confirms that international collaboration on IFRS S1/S2 sustainability reporting remains at an early, still-consolidating stage rather than having matured into a dense global research community.

3.3 Citation Analysis

Table 1. Top Cited Research

Citations	Authors and year	Title
58	[3]	ESG Reporting and Metrics: From Double Materiality to Key Performance Indicators
38	[6]	Thirty Years of Sustainability Reporting: Insights, Gaps and an Agenda for Future Research Through a Systematic Literature Review
21	[8]	Global investor responses to the International Sustainability Standards Board draft sustainability and climate-change standards: sites of dissonance or consensus
16	[16]	Indicators for measuring and reporting corporate nature-related impacts, dependencies, and risks
15	[10]	Adoption of ISSB standards in emerging markets – insights from Moroccan companies' organizational readiness
13	[24]	ACCOUNTING MECHANISM TO MEASURE THE ENVIRONMENTAL IMPACT OF INDUSTRIES IN THE ABURRÁ VALLEY AND ITS APPLICATION OF THE GENERAL DISCLOSURE REQUIREMENTS RELATED TO FINANCIAL INFORMATION ON SUSTAINABILITY (IFRS S1) AND CLIMATE-RELATED DISCLOSURES (IFRS S2)
11	[19]	Sustainability Reporting Ecosystem and IFRS S1 and S2: How Accounting Research Can Assist its Implementation
8	[17]	Developing sector wide sustainability strategies for small and medium sized textile enterprises through materiality analysis
7	[20]	Overview of XBRL Taxonomy Usage for Structured Sustainability Reporting in European Filings
6	[25]	Accounting curricula and climate-related sustainability: evidence from Australia and New Zealand universities

Source: Scopus, 2026

Table 1 presents the ten most-cited publications identified within this literature, indicating the works that have most strongly shaped its intellectual development. The most-cited work [3] addresses ESG reporting and metrics through the lens of double materiality, tracing how ESG disclosure practice has evolved from stakeholder-oriented reporting toward the integration of financially material key performance indicators. Its prominence reflects the fact that this conceptual foundation directly underpins the double-materiality logic embedded within IFRS S1, explaining why it continues to serve as a reference point even for scholarship published after the standard's issuance.

The second most-cited work [6] provides a systematic literature review synthesizing three decades of sustainability reporting scholarship, identifying persistent gaps in comparability, assurance, and standardization that IFRS S1 and IFRS S2 were explicitly designed to address. Its prominence within the citation network indicates that

scholars examining the new standards continue to draw on this historical synthesis to contextualize the standardization problem that the ISSB framework seeks to resolve.

Works directly examining the ISSB standards themselves also feature prominently within the most-cited literature. The study of global investor responses to the ISSB's draft sustainability and climate-change standards [8] captures stakeholder reactions during the standard-setting process itself, while the study proposing indicators for nature-related corporate impacts and dependencies [16] extends the disclosure agenda beyond climate toward biodiversity and ecosystem risk. Meanwhile, the Moroccan organizational-readiness study [10] and the Aburrá Valley environmental-accounting application of IFRS S1 and IFRS S2 [24] represent empirical implementation research documenting how specific organizations and regions are operationalizing the new requirements in practice.

The remaining most-cited works reinforce this implementation-oriented pattern, encompassing the study on the sustainability reporting ecosystem and the role of accounting research in supporting IFRS S1/S2 implementation [19]; sector-specific materiality analysis for textile small and medium-sized enterprises [17]; the study on XBRL taxonomy usage for structured sustainability reporting in European filings [20]; and the study of accounting curricula and climate-related sustainability education in Australia and New Zealand [25]. Collectively, these citation patterns suggest that, following an initial wave of conceptual and standard-setting-process scholarship, the field's citation momentum is shifting toward empirical implementation studies, sector-specific applications, and questions concerning the professional and educational infrastructure required to operationalize IFRS S1 and IFRS S2 in practice.

4. CONCLUSION

This bibliometric analysis provides a structured account of the intellectual structure, collaboration patterns, and citation dynamics of sustainability reporting research examined from the perspective of IFRS S1 and IFRS S2. The keyword co-occurrence network demonstrates that sustainability reporting functions as the central bridging concept connecting a sustainable-development and environmental-legacy cluster, an ESG-accounting and stakeholder-facing cluster, and the IFRS S1/S2 standardization cluster itself, indicating that this emerging field is genuinely integrative rather than fragmented, synthesizing decades of prior sustainability accounting scholarship with a newly mandatory disclosure architecture.

The temporal overlay and density analyses show that, within the compressed timeframe since the standards' issuance, IFRS S1, IFRS S2, and core reporting and accounting terminology have already become established anchors of the field, while corporate governance, ESG reporting, and sustainability accounting represent its most active and recently emerging frontiers. At the

same time, the density map reveals that stakeholder engagement, the legal and regulatory infrastructure underpinning enforcement, and the accounting-technical mechanics of disclosure remain comparatively underexplored relative to the standards themselves, representing priority areas for future empirical and conceptual contribution.

The co-authorship and institutional networks reveal a field still in an early, consolidating stage of development, currently characterized by a small number of large, tightly-knit, and geographically concentrated collaborative teams rather than a broad and loosely connected international research community. The prominence of a single, fully-connected Ghanaian author and institutional cluster bridging a professional accountancy body with multiple university departments illustrates how emerging-market professional bodies are playing a direct and active role in generating early empirical evidence on implementation readiness, a pattern that merits replication and comparison across other jurisdictions preparing for IFRS S1/S2 adoption.

Country-level collaboration mapping indicates that international cooperation on this topic remains sparse and centered on the United Kingdom, with emerging but still limited links to South Africa, Italy, Egypt, and Indonesia. The absence of major research powers such as the United States, China, and most of continental Western Europe from the current collaboration network suggests substantial room for the field's international footprint to expand as more jurisdictions move through their own IFRS S1/S2 adoption timelines.

Citation analysis confirms that the field's most influential works currently combine conceptual foundations in ESG double materiality and historical syntheses of sustainability reporting with an accelerating wave of empirical studies documenting standard-setting responses and implementation readiness across specific organizations, sectors, and emerging-market contexts. Taken together, these findings indicate that sustainability reporting research

from the perspective of IFRS S1 and IFRS S2 constitutes a rapidly forming but still structurally young research domain. Future scholarship would benefit from broadening international collaboration beyond its current concentration, extending empirical readiness assessments to a wider range of emerging

economies and sectors, and directing greater attention toward assurance mechanisms, regulatory enforcement, and the professional and educational infrastructure required to sustain credible IFRS S1/S2 implementation over the longer term.

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