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A Thematic and Bibliometric Analysis of Trends and Future Directions in Integrated Reporting Research Landscape

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Abstract
The study was conducted in the form of bibliometric analysis to analyse the trends and findings of the research landscape on integrated reporting. There were 679 Scopus indexed scholarly articles were published between 2012 to 2026 has been considered for the analysis for this study. SPAR-4 SLR framework has been adopted for the study and R-Biblioshiny is employed to generate and visualize the citation matrix and bibliometric network and VOSviewer is used for the additional analysis network. VOSviewer and additional analysis were also undertaken. The trend of publications on integrated reporting has significantly increased every year, especially in 2020, where 87 publications were made, hitting an annual publication growth rate of 8 percent. The results of the analysis revealed that the highest research productivity is concentrated in Australia, and Meditari Accountancy Research as the most productive journal with highest influence. An article with 650 global citations was published in Accounting, Auditing and Accountability Journal making it the most influential article. Based on the co-occurrence network, the intensity of research on integrated reporting were consistently high during 2022–2025 indicating sustained research activity and continued academic engagement. Italy ranks first with 7,000 citations, demonstrating the highest scholarly impact and Maroun W emerged as the most prolific author with 22 publications. This study provides useful insights for future integrated reporting. This study provides significant contribution for the researchers of Integrated reporting literature. In particular, the findings allow new researchers to quickly identify the theoretical underpinnings, as the leading researchers and documents identified in this study provide an entry point for new researchers.
Keywords: Integrated Reporting, SPAR-4 SLR, Biblioshiny, VOSviewer, Bibliomatric.

1. Introduction

Sustainability and financial stability are paramount objectives for any business enterprise. The evolving global business environment has placed increasing emphasis on sustainability, accountability, and value creation beyond traditional financial reporting. The term 'Integrated Reporting' was recently coined by the International Integrated Reporting Council (IIRC, 2020). Integrated Reporting (IR), seeks to provide a holistic disclosure framework by combining financial and non-financial capitals—financial, manufactured, intellectual, human, social, and natural. Integrated reporting has become a new way of measuring the performance of a company, and it has become an important part of today's business. This method provides a reporting structure which helps businesses to understand and show their strategy; implement internal governance and also raise financial capital to invest. Also, it helps investors comprehend the way value is created in the long run. Integrated Reporting is being seen as the future of corporate reporting and it offers a holistic view of all the elements in the creation of value for a company in the short, medium and long term. IR adoption is gaining momentum internationally, its penetration and impact in the Indian context remain limited and underexplored. To fill the gap this study is undergone to examine the research landscape of integrated reporting according to internal and national context and to know its implications on the business sustainable performance. A qualitative research approach has been employed for the study by using bibliometric analysis the researcher attempts to answer the following questions:

RQ1: What are the publication trends in integrated reporting (IR) and how have they changed over time?
RQ2: Which countries are most active in Integrated reporting (IR)?
RQ3: What are the most influential journals in Integrated reporting (IR)?
RQ4: What are the most cited documents in the Integrated reporting (IR) domain?
RQ5: Who are the most prolific authors in the Integrated reporting (IR) domain?

RQ6: What future research directions should be pursued in the Integrated reporting (IR) field?

The bibliometric analysis was performed on 679 research papers published in Scopus database through the knowledge mapping tool R-Biblioshiny (Aria & Cuccurullo, 2017). This study fills the gaps in the literature by providing a comprehensive review of the literature regarding integrated reporting and by applying a systematic literature review approach to analyse the integrated reporting research landscape.

The flow of the present study constituted in five different sections. Section 1 is discussing about the introduction. Section 2 employed review of literatures and Section 3 describes the bibliometric analysis using VOSviewer and Biblioshiny software followed by research methodology. Section 4 is constituted for the results and interpertation, while Section 5 provides the findings and discussion, conclusions, Scope for future research.

2. Review of Literature

According to Hristiyan Stoyanov (2025) Integrated reporting combines financial and non-financial information, highlighting a company's commitment to sustainability and value creation. It emphasizes future development over short-term financial results, reflecting a holistic approach to corporate reporting and accountability. There is a recognition of the importance of future development in the context of integrated reporting. Integrated reporting is about creating value, sustainability and development for the future, not just focused on immediate financial outcomes. This is a focus on long-term strategies and the role that companies can play in making a positive impact on society and the environment. Integrated reporting could result in a more comprehensive view of the company's operations and the effects that its activities have on a broad range of stakeholders. The findings suggest that integrated reporting can enhance transparency and accountability in corporate reporting practices. Bogeanu-Popa, M.-M.& Man, M. (2023) IR providing a coherent overview of an organization. It enhances decision-making and communication by synthesizing information from various sources in an accessible format, addressing sustainable development's exigencies. Integrated reporting effectively synthesizes information from multiple sources into an accessible format. The research indicates that integrated reports serve as reflection frameworks for sustainable development exigencies. The research found that integrated reporting effectively combines financial and non-financial information into a single document, enhancing clarity and coherence. Moreover the It identifies the usefulness of integrated reporting in synthesizing information from multiple sources, making it accessible and easy to understand for decision-making. Integrated reporting (IR) is a new corporate reporting approach that aiming to enhance stakeholder decision-making and improve company performance. However, the research found that IR does not significantly influence profitability across various business sectors. moreover, it was observed that Integrated reporting was not uniformly understood or adopted by all companies, leading to variations in profitability rates among different sectors. The researcher has come to a conclusion that integrated reporting, while innovative, requires more time and proper implementation to positively impact company performance and management plays a crucial role in the effective implementation of integrated reporting, which is essential for improving both financial and non-financial performance Tanasă (Brînzaru), S.-M. (2020). Integrated Reporting (IR) shows the connections between the financial and non-financial performance indicators and has some advantages. Internally, it helps to allocate resources more effectively, and deepen stakeholder engagement. On its face, the market benefits it offers with the need for Environmental, Social, and Governance (ESG) data for investments, integration of ESG metrics, and regulatory risk management. This includes understanding and planning for regulatory and stock exchange requirements for integrated reporting as well as providing input in the development of integrated reporting frameworks and standards (Mokabane & Du Toit, 2022). The adoption of IR is seen as a solution for several drawbacks of traditional financial reporting such as the more forward-looking perspective (Farooq et al., 2024), clarifying the strategy and business plan of the company in terms of value creation (De Villiers and Dimes, 2023; Umair, 2024), and incorporating social and environmental information and data into financial reporting. The recent inclusion of the International Integrated Reporting Council (IIRC, 2020), proponents of Integrated Reporting (IR), in the IFRS Foundation, however, has resulted in the view that sustainability reporting should only address "those socio-ecological issues deemed to materially affect future enterprise value" (IFRS, 2022), as expressed by Rowbottom (2023, p. 885). This development also implies a transition from a short-term to a long-term orientation (Tweedie and Martinov-Bennie, 2015; Rodrigue, 2015). Therefore, from the above literature the researcher attempts to fill the gap of Investigating the adoption and practical implementation of IR in different organizational contexts. Therefore, the study demands for further exploration of integrated reporting practices and integrated reporting trends in the national and international context.

3. Methodology

The present study adopts the SPAR-4 (Scientific Procedures and Rationales for Systematic Literature Reviews) framework to systematically examine the evolution and research landscape of Integrated Reporting (IR). The study follows the four key stages of the framework—Assembling, Arranging, Assessing, and Reporting. During the assembling stage, the research domain was defined as Integrated Reporting, with six research questions focusing on publication trends, active countries, influential journals, highly cited documents, prolific authors, and future research directions. The literature search was conducted using the Scopus database, selected as the source-quality criterion, covering the period from 2012 to 2026 and restricted to English-language, peer-reviewed journal articles classified under the Business, Management and Accounting subject area. The search strategy used the TITLE-ABS-KEY field with the term "Integrated Reporting" and pre-defined keywords related to the disclosure, sustainability reporting, the concept of intellectual capital, corporate social responsibility, sustainable development, content analysis, firm value, value creation, corporate reporting, financial reporting, financial performance, ESG, accounting, corporate strategy, corporate disclosure, and business models. A preliminary search resulted in a total of 717 articles, which were sorted and structured by using the article title, abstract and keywords extracted in the CSV format for additional analysis. During the purification stage, two researchers manually screened the articles and 38 articles were excluded based on the exclusion criteria because they were not reliable for the study, which further strengthened the relevance and reliability of the remaining articles. The last stage of the assessment was the use of science mapping and thematic analysis to establish the structure and themes of Integrated Reporting research. Finally, the results are presented in figures, tables and detailed interpretations, for a comprehensive understanding of the development and research trajectory of the field. The methodology offers a structured and transparent way in which to identify key publication trends, geographical contributions, influential journals, key authors, highly cited studies and emerging research trends in Integrated Reporting. However, the study acknowledges that its findings are not exhaustive, as the analysis is limited to Scopus-indexed English-language journal articles within the selected search period and specified subject area and keyword criteria; consequently, relevant studies indexed in other databases, published in other languages, or appearing in books, conference proceedings, and other publication formats may not have been captured. Then, R-Biblioshiny has been employed to process the bibliometric data of 679 documents to demonstrate the citation matrix and to envision the bibliometric network further more VOSviewer is constituted for the further analysis.

Table 1. SPAR-4 SLR Framework

Assembling	**Identification** **Domain:** Integrated Reporting **Research Questions:** What are the publication trends in integrated reporting (IR) and how have they changed over time? Which countries are most active in Integrated reporting (IR)? What are the most influential journals in Integrated reporting (IR)? What are the most cited documents in the Integrated reporting (IR) domain? Who are the most prolific authors in the Integrated reporting (IR) domain? RQ6: What future research directions should be pursued in the Integrated reporting (IR) domain? **Source Type:** Scholarly Research Articles in English **Source Quality:** Scopus Database
	Acquisition **Search Mechanism:** Scopus Database **Search Period:** 2012:2026 **Search Keyword:** "Integrated reporting" AND "IR" AND "Integrated AND Reporting" **Search Keyword:** 717
Arranging	**Organization**

	Organization Code: Article titles, Abstract, Keywords. Information extracted using CSV file.
	Purification **Method:** Manual Screening by two independent researchers **Exclusion:** 38 Articles
Assessing	**Evaluation** **Analysis Method:** Science of Mapping & Thematic Analysis
	Reporting **Reporting Techniques:** Figures, Tables and Interpretations **Limitations:** Not Exhaustive

Source: Primary

4. Results and Discussions

4.1 Annual Scientific Production

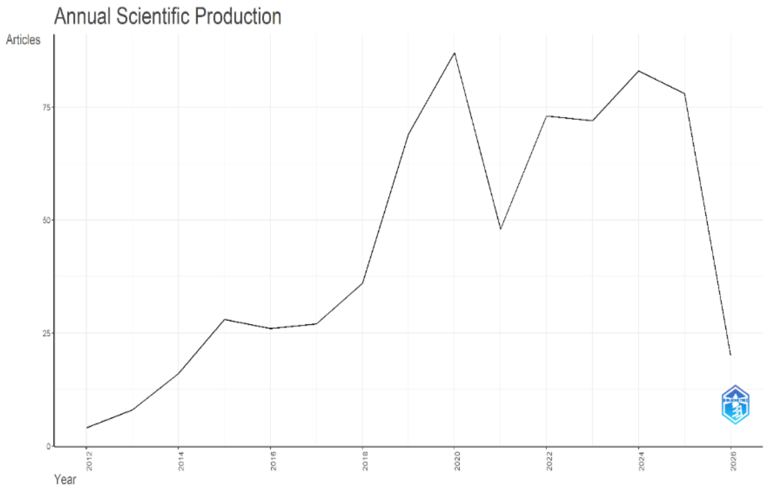


Figure 1. A near exponential growth of research output can be observed from 2012 to 2025, while the annual scientific production indicates a strong development towards an established field of study with very high scholarly interest and maturity. Publications increased steadily from 4 in 2012 to a peak of nearly 87 articles in 2020, followed by a transient decrease in 2021. Afterwards, the publication output recovered and remained consistently high 2022–25, demonstrating remaining scientific activity consistent with our above predictions and non-linear responses to pandemic. The number of publications looks much lower in 2026, but this result is probably due to the still incomplete indexing of the current year rather than a decrease in research activity. Therefore the overall publication trend highlights the rapid expansion, sustained development, and increasing global relevance of the research domain.

4.2 Scientific Production – Country wise

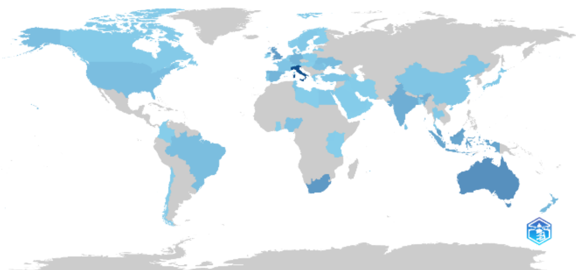


Figure 2. The Country Scientific Production map shows the distribution of research results around the world for the selected domain, and that is why we can see a lot of international contribution to literature. The major research productivity is concentrated within Australia, Italy, India, South Africa, the United States and The United

Kingdom by owning this domain of academic engagement leading these countries in attending to the role [45-51]. Publication activity in a number of other countries across Europe, Asia, the Middle East, Africa and South America also demonstrates how global interest in this research area continues to grow. The broad geographical distribution of scientific production suggests that the field has gained worldwide recognition and is supported by active international collaboration, contributing to the continuous growth and diversification of the research domain.

4.3 Most Cited Country

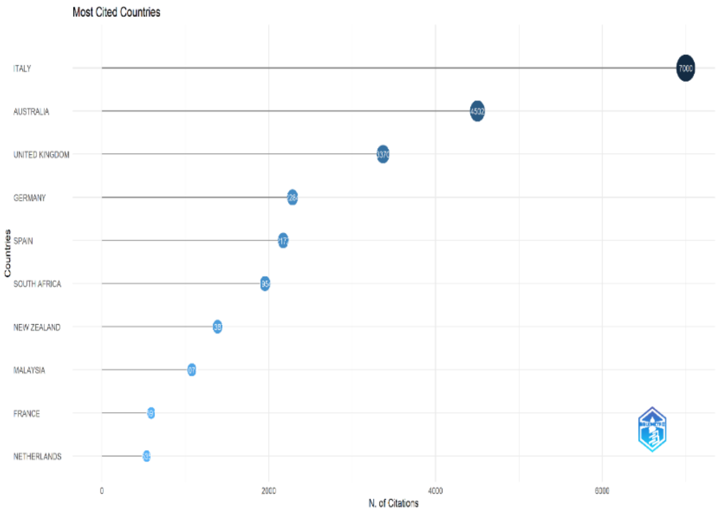


Figure 3. highlights the global influence of research contributions based on the total number of citations received by publications from different countries. Italy secured first place with 7,000 citations, showing the highest impact of scholarly work and that the country's research is well-received by the academicians. Australia secures the second place with 4,502 citations followed by the United Kingdom with 3,370 citations, which shows the high quality of their research and international visibility. Germany, Spain and South Africa have a significant impact on the development of the research field with 2,284, 2,172 and 1,954 citations, respectively. By comparison, New Zealand (1,438 citations), Malaysia (1,107 citations), France (599 citations) and the Netherlands (553 citations) still have a fairly low number of citations, but they still make an important contribution to the global body of knowledge. Overall, the citation distribution indicates that the research domain is strongly influenced by a group of leading countries whose publications have achieved high academic recognition and impact. The substantial citation counts for these countries reflect not only their research productivity but also the quality, relevance, and international acceptance of their scholarly work, underscoring their pivotal role in advancing the field and shaping future research directions.

4.4 Most Relevant Source - influential Journals

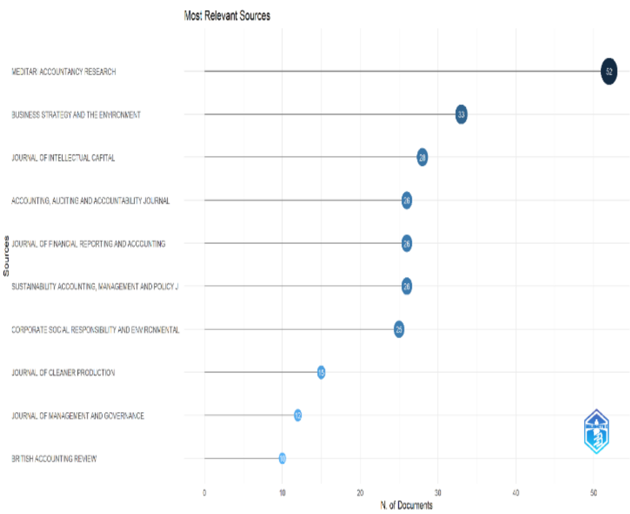


Figure 4. depicts the leading journals contributing to the research domain. Meditari Accountancy Research is the most productive source with 52 publications, followed by Business Strategy and the Environment (33) and Journal of Intellectual Capital (28). The other three journals—Accounting, Auditing and Accountability Journal, Journal of Financial Reporting and Accounting and Sustainability Accounting, Management and Policy Journal—each published 26 papers. The other three journals, Accounting, Auditing and Accountability Journal, Journal of Financial Reporting and Accounting and Sustainability Accounting, Management and Policy Journal, all published 26 papers. Journal of Cleaner Production (15), Journal of Management and Governance (12), and British Accounting Review (10) had fewer publications compared to the others. Overall, the findings indicate that research in this field is predominantly disseminated through high-impact accounting, sustainability, and business management journals, highlighting their significant role in advancing the knowledge base of the discipline.

4.5 Most Global Cited Document

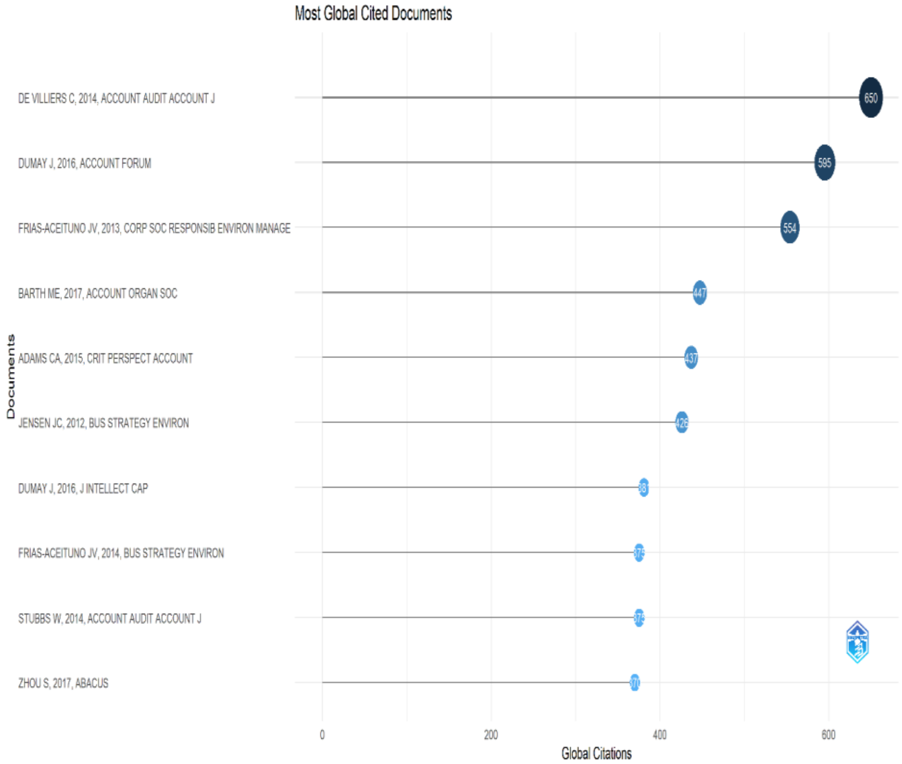


Figure No.5: Most Global Cited Documents depicts the publications that have had the greatest scholarly influence based on the total number of global citations received. De Villiers C. (2014) has the most influential document (650 citations, globally) which is published in *Accounting, Auditing and Accountability Journal* and forms the basis for advancing research in the field followed by this Dumay J. have been highly cited in Accounting Forum (2016) with 595 citations and Frias-Aceituno J.V. (2013) secured 554 citations in Corporate Social Responsibility and Environmental Management journal. Barth M.E. (2017) in Accounting, Organizations and Society journal secured 447 citations; Adams C.A. (2015) Critical Perspectives on Accounting [437 citations]; and Jensen J.C. (2012) Business Strategy and the Environment [426 citations] are also among the highly cited publications. There are several other significant publications by Dumay J. (2016) in Journal of Intellectual Capital (381 citations), Frias-Aceituno J.V. (2014) in Business Strategy and the Environment (375 citations), Stubbs W. (2014) in Accounting, Auditing and Accountability Journal (375 citations), and Zhou S. It has also received much scholarly attention, along with (2017) in Abacus (370 citations). Overall, the high citation counts of these publications demonstrate their significant contribution to the development of the research domain. These seminal works have provided important theoretical foundations, methodological advancements, and empirical evidence, making them key reference points for subsequent studies and shaping the evolution of research in the field.

4.6 Prolific Author

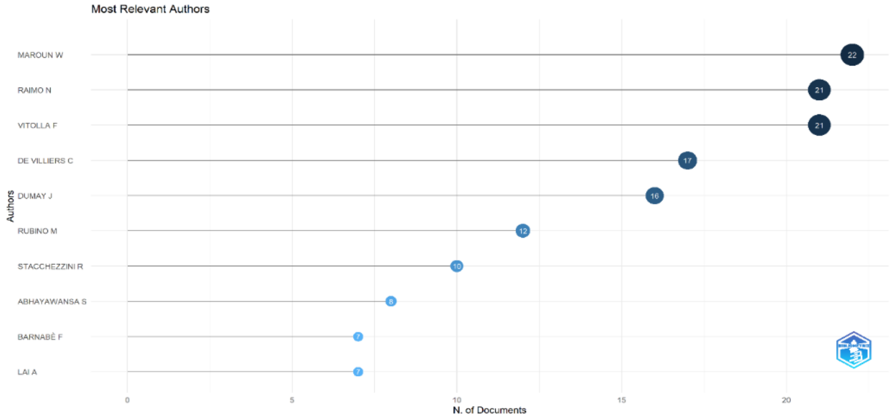


figure no 6 indicates the leading contributors to the research domain based on the number of publications. The most prolific authors were Maroun W, with 22 publications, then Raimo N and Vitolla F with 21 publications each. De Villiers C (17) and Dumay J (16) also had good research productivity, while Rubino M (12) and Stacchezzini R (10) Abhayawansa S (8), Barnabè F (7) and Lai A (7) had good research productivity over a longer period. It is clear from the distribution of publications that there is a small but very prolific group of writers who have done much to advance the knowledge in this field. Their ongoing research output has had a major impact on the evolution of the research field; others active in the field have demonstrated a growing and collaborative development of research landscape. Therefore, the analysis indicate that a relatively small group of highly productive authors has played a pivotal role in advancing the research field and shaping its scholarly development.

4.7 Authors Production Over the Time

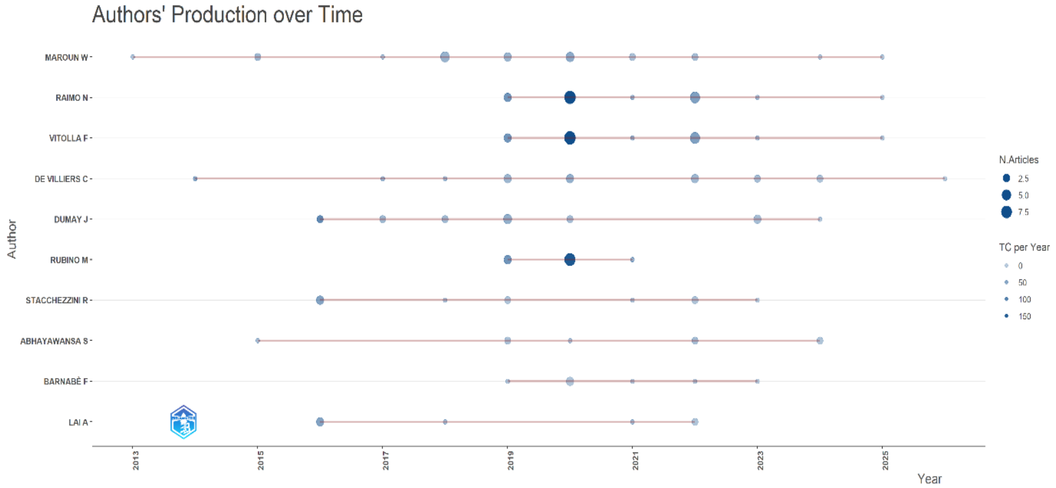


Figure No 7. depicts that From 2013 until 2025, Maroun W has had the longest and most consistent publication duration, indicating long-term scholarly engagement and impact. The increased sizes of the bubbles for 2018–2020 suggest increased on publications while the darker shades, representing increased citation impact, are during those years. In the same way, Raimo N. and Vitolla F. became very prolific authors starting from 2019, peaking in 2020. The outstandingly large and dark bubbles indicate that they have a very high level of research productivity and also their strong citation performance, highlighting their research's wide recognition in the academic world. De Villiers C also shows a long-term research footprint spanning from 2014 to 2026, and has been maintaining a good level of publishing activity in recent years and has had a significant amount of influence in recent years, signifying that he has been making a significant contribution to the field of research. Other notable authors such as Dumay J, Rubino M, Stacchezzini R, Abhayawansa S, Barnabè F and Lai A have an ongoing research activity over multiple years but with fewer publications. Their publication patterns indicate continuous involvement in the research domain and meaningful contributions to its intellectual development.

4.8 Most Relevant Affiliations

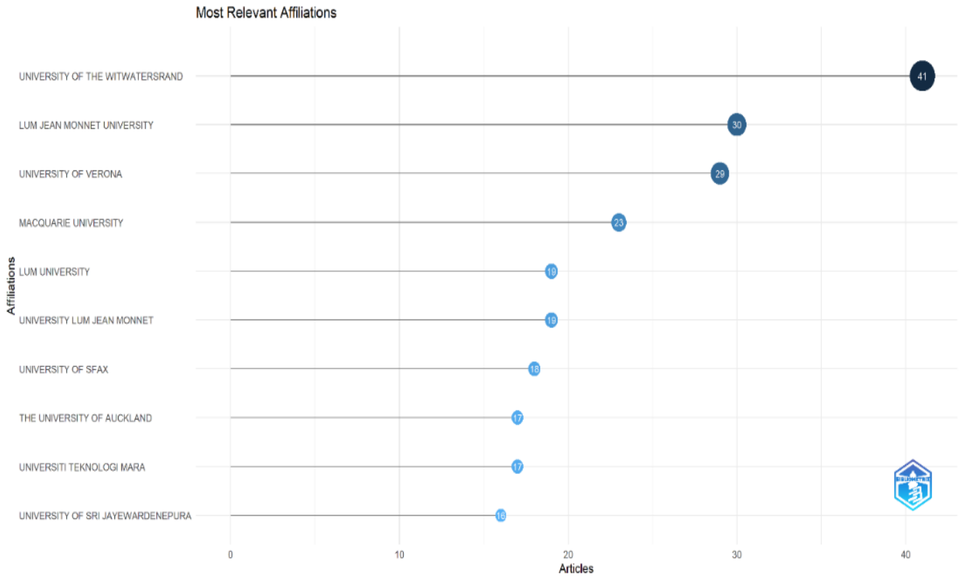


Figure no 8. The University of the Witwatersrand was the most prolific with 41 publications followed by LUM Jean Monnet University (30) and the University of Verona (29). Other institutions that had notable contributions were Macquarie University (23 publications), University LUM Jean Monnet (19 publications), and University of LUM (19 publications). The University of Sfax (18), The University of Auckland (17), Universiti Teknologi MARA (17) and the University of Sri Jayewardenepura (16) also contributed significantly to the research output. The distribution of publications indicates that research in this field is concentrated among a few highly productive institutions, reflecting their strong research capabilities, active collaborations, and significant role in advancing the knowledge base of the discipline.

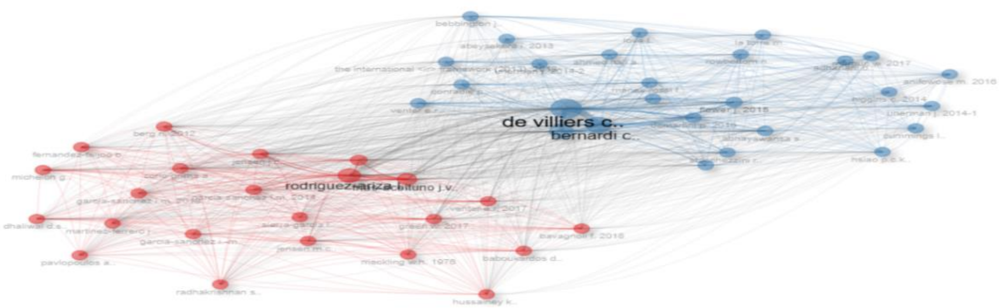
4.9 Frequently used Key Words

The term "Integrated Reporting" is the most dominant keyword, Figure 9 indicating that it represents the central focus of the research field and has received the greatest scholarly attention. Other frequently occurring keywords, including "Sustainability Reporting," "Sustainability," "Corporate Governance," "Intellectual Capital," "Integrated Thinking," "Corporate Social Responsibility," "Disclosure," "Sustainable Development," and "Annual Reports," highlight the major thematic areas associated with integrated reporting research. The prominence of these terms suggests that contemporary studies have increasingly explored the interrelationship between integrated reporting, sustainability practices, corporate governance mechanisms, intellectual capital management, and value creation. Furthermore, the presence of keywords related to disclosure and sustainable development reflects the growing emphasis on transparency, accountability, and long-term organizational performance. the word cloud demonstrates that integrated reporting has evolved into a multidisciplinary research area, encompassing financial, environmental, social, and governance dimensions, thereby underscoring its strategic importance in enhancing corporate reporting quality and supporting sustainable business practices.

4.10 Co-Occurrence Network

Fig No 10. Cooccurrence network has been performed by using Vosviewer. The size of each node corresponds to the number of times the keyword appeared in the articles and the size of the lines between nodes reflects the degree of co-occurrence between the keywords in the published articles within the network. The keyword "Integrated Reporting" is the largest node or central concept in the network, and is linked to many related concepts, indicating its central role in the research and its strong connections with other concepts. The dense connections around the central node show that integrated reporting has become a multidisciplinary research field which combines various theoretical and practical approaches. The main conceptual framework of the field consists of several closely related keywords: sustainability, sustainability reporting, ESG, corporate governance, stakeholder engagement, stakeholder theory, integrated thinking, value creation, financial reporting, non-financial information, corporate strategy and intellectual capital. The deep connection with integrated reporting, due to the strong links, indicates that current research more and more tends to focus on the added value of integrated reporting in terms of transparency, accountability, stakeholder communication and value creation over the longer term. The importance of concepts such as materiality, disclosure, corporate reporting, business model, financial performance, agency theory, legitimacy theory and institutional theory also indicates that several different theories have been used to explain the adoption, implementation and effects of integrated reporting practices. The network also identifies a number of emerging and context-specific research themes, such as integrated reporting quality, impression management, voluntary disclosure, information asymmetry, value relevance, firm value, assurance, and ESG, that are marks of the growing scholarly interest in assessing quality and effectiveness of integrated reporting and its implications for corporate performance and investor decision-making. In addition, it is notable to see the country-specific keywords (South Africa, Malaysia, India) and institutional keywords (International Integrated Reporting Council (IIRC)) that feature in the IR research, as this illustrates the importance of country-specific regulatory environments and the integrated reporting frameworks in this field.

4.11 Co-Citation Network



The Co-Citation Network analysis has been employed by suing Vosviewer. Figure No. 11 network reveals two prominent citation clusters, indicating that the literature has evolved around distinct but interconnected streams of research. The blue cluster is centred on De Villiers C., who emerges as the most influential author with the largest node, reflecting the highest co-citation frequency and a pivotal role in shaping the theoretical and empirical foundations of integrated reporting research. Closely associated authors such as Bernardi C., Abhayawansa S., Rowbottom N., Higgins C., Adams C.A., Stacchezzini R., and Cummings L. form a dense network of citations, suggesting strong intellectual connections and significant contributions to themes related to integrated reporting, sustainability, corporate governance, and value creation. The red cluster is dominated by Frias-Aceituno J.V. and Rodriguez-Ariza L., together with authors such as Jensen J.C., Michelon G., Zorio-Grima A., Garcia-Sanchez I.M., and Fernandez-Feijoo B., representing another major body of literature that primarily focuses on corporate disclosure, sustainability reporting, stakeholder engagement, and integrated reporting practices. The dense interconnections within each cluster indicate frequent co-citation of these authors, reflecting shared theoretical perspectives and complementary research contributions. Furthermore, the numerous links between the two clusters demonstrate a high degree of intellectual integration, suggesting that these research streams collectively contribute to the advancement of integrated reporting landscape.

4.12 Country Collaboration Map

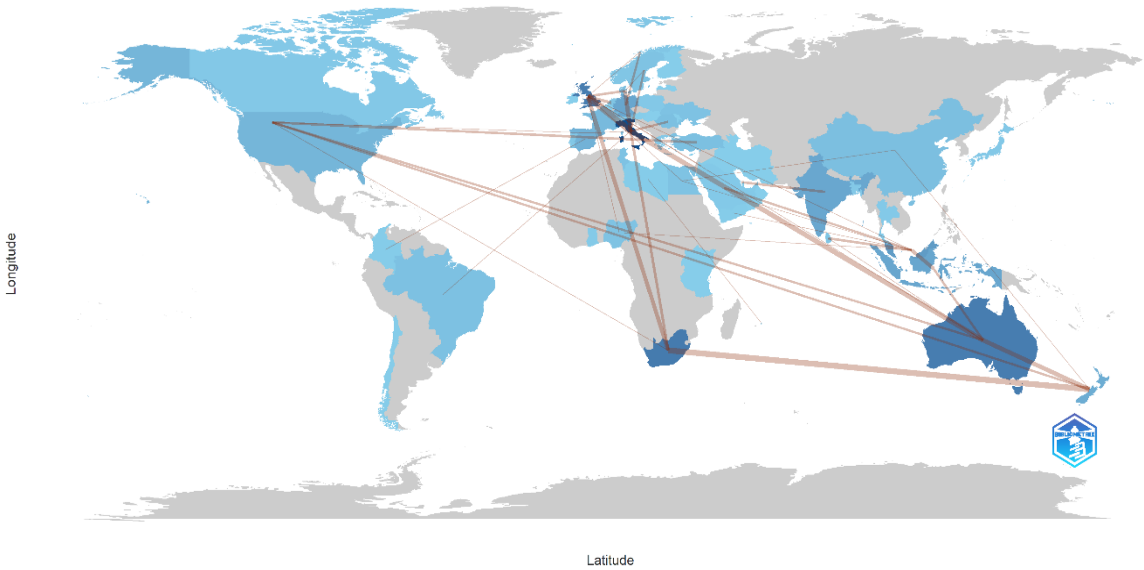
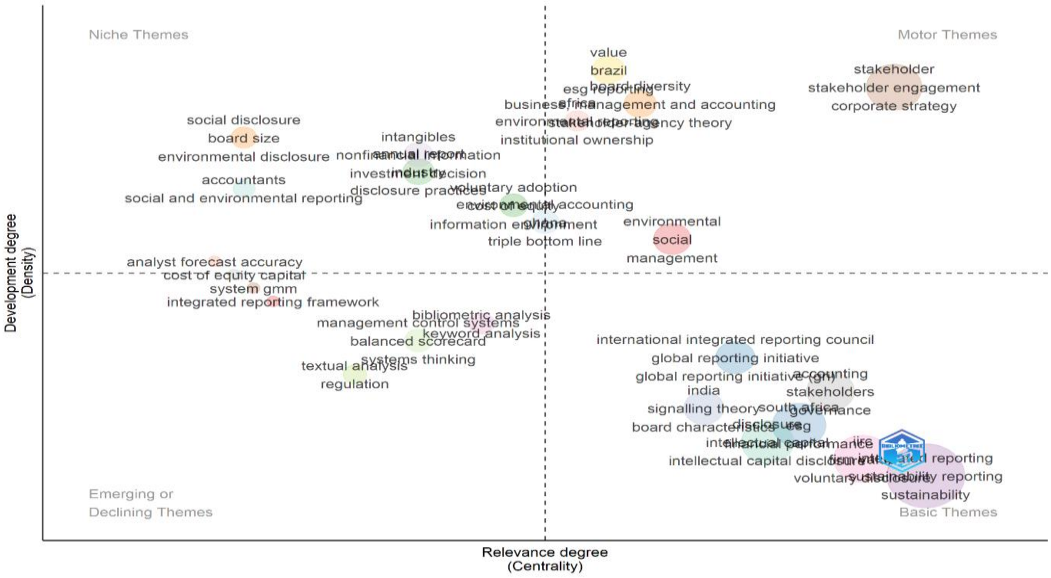


Figure No 12. reveals that the research in the field of integrated reporting is highly collaborative and there are good partnerships between countries in Europe, Oceania, Asia, Africa and North America. The intensity of the lines and their thickness indicate the extent of collaboration, and the darker shading of the countries indicates higher research productivity and increased involvement in international research networks. Countries like Australia, Italy, the United Kingdom, South Africa, the United States and New Zealand are shown to be key hubs of collaboration, fostering strong research connections with institutions on several continents. European countries, especially Italy and the United Kingdom, as they have influenced a lot in the development of integrated reporting. Additionally, the collaboration network reveals a growing research engagement with emerging economies, such as India, Malaysia, China, Brazil, and South Africa, and thus, integrated reporting is no longer limited to developed economies, but becomes a global research field. The wide range of intercontinental co-operations indicate active knowledge exchange, publications and multi-disciplinary research activities and in this way the contributions to the development of integrated reporting frameworks, sustainability reporting, corporate governance and ESG-related research activities. These transnational collaborations can improve the quality of research by incorporating different theories, methods and institutional practices. The global overview of the country collaboration map shows that the global scholarly community is well connected and is well supported in integrated reporting research, with developed countries forming the main knowledge hubs, and emerging economies becoming a growing part of the expanding research landscape. This pattern reflects the growing international recognition of integrated reporting as a strategic tool for promoting transparency, accountability, sustainability, and long-term value creation in organizations worldwide.

4.13 Thematic Analysis



The Thematic Map (Figure No 13) classifies the research themes based on their centrality (relevance to the research field) and density (degree of development) thus offering information about the conceptual structure and maturity of the selected research field. The Motor Themes (upper-right quadrant) are topics that are well developed and highly relevant to the field, and drive the field. These topics, like stakeholder, stakeholder engagement and corporate strategy, are mature and central in integrated reporting research and found in this quadrant. Likewise, value, board diversity, business reporting, management and accounting, institutional ownership, and agency theory are also areas that show strong development, and also have an important role to play in shaping the research landscape.

The Basic Themes (lower-right quadrant) are integrated reporting, sustainability reporting, sustainability, climate change, IP, disclosure, corporate governance, Global Reporting Initiative (GRI), International Integrated Reporting Council (IIRC), stakeholders, voluntary disclosure and signalling theory. These themes have high centrality, but relatively low density, indicating that they are core knowledge base of the field and still receive a lot of scholarly research. The location of these topics suggests that they are fundamental to the research area but could be the subject of continued theoretical development and empirical studies.

The Niche Themes (upper-left quadrant) represent specialized, but well-developed, topic areas, including social disclosure, board size, environmental disclosure, social and environmental reporting, intangibles, financial information, investment decision, disclosure practices, and ecosystem accounting. These themes show a high level of internal development but their lower centrality suggests that they are more specialised and more likely to be part of specific aspects of integrated reporting research than to the overall research programme.

The lower-left quadrant (Emerging or Declining Themes) contains artefacts like integrated reporting framework, analyst forecast accuracy, cost of equity capital, system GMM, management control systems, balanced scorecard, systems thinking, bibliometric analysis, keyword analysis, textual analysis, and regulation. These themes show less centrality and density, which may indicate either developing themes with increasing potential for scientific research or themes that are becoming less popular for scientific study. The future direction of their course will be determined by the changing research interests and advances in the field.

Overall, the thematic map demonstrates that integrated reporting research has evolved into a multidisciplinary and dynamic field, with stakeholder engagement, corporate strategy, sustainability reporting, and integrated reporting serving as its principal research pillars. At the same time, the presence of several emerging themes indicates substantial opportunities for future research, particularly in strengthening theoretical foundations, enhancing reporting practices, and addressing new sustainability and governance challenges. The distribution of themes across all four quadrants reflects both the maturity of established research areas and the continuous evolution of new directions within the integrated reporting research landscape.

5.1 Findings and Discussion

The bibliometric analysis offers a thorough understanding of the intellectual structure, thematic development, and global research patterns in the area of integrated reporting. The results show that integrated reporting has become a new and fast growing field of research, where a high level of scientific interest has been devoted in the past decade. Author productivity analysis shows that a limited number of researchers have been regularly publishing and having an impact on the field, such as De Villiers, Dumay, Maroun, Raimo, Vitolla and Rubino. The University of the Witwatersrand, Lum Jean Monnet University, University of Verona, and Macquarie University are the top providers in the field of integrated reporting, and are therefore considered influential in the development of the body of integrated reporting scholarship. The country-level scientific production and citation analysis also reveals that research activity is also very focused in the developed economy countries like Italy, Australia, United Kingdom and South Africa, and however new emerging economies like India, Malaysia, Brazil and China have gained in research participation. The analysis of the documents that are widely cited globally shows that there are some important publications that have laid the theoretical and conceptual groundwork for integrated reporting, among others: Sustainability reporting, stakeholder engagement, corporate governance, and value creation. The results of keyword co-occurrence, thematic mapping and conceptual structure analyses also show that the theme of ‘integrated reporting' is still the most prominent theme in research on this topic, which is linked to the concepts of sustainability, ESG, corporate governance, intellectual capital, stakeholder theory, integrated thinking, value creation, and non-financial disclosure. The thematic map illustrates how the themes of stakeholder engagement and corporate strategy have shifted into becoming motor themes for the field, whereas sustainability reporting and integrated reporting remain as underlying themes for future research. The collaboration analyses also show that there are strong international research networks, and these are especially prevalent between Europe, Australia, South Africa and North America, indicating the interdisciplinary and global nature of the research on integrated reporting. Taken together, the results indicate that the field has grown beyond the level of conceptual reporting framework to a multidisciplinary field of research that brings together accounting, finance, sustainability, governance, strategic management, and corporate accountability.

5.2 Conclusion

This present bibliometric study systematically and comprehensively analyses the global research landscape on integrated reporting by identifying publication trends and top authors, institutions, countries, highly cited documents, thematic evolution, conceptual structures and networks of collaboration. The findings validate that integrated reporting has emerged as one of the most significant developments in corporate reporting in the recent years as the stakeholders have started demanding longer-term value creation, sustainability, and accountability and transparency. The field has matured beyond the boundaries of financial reporting to include environmental, social, governance, intellectual capital and strategic information reporting. Themes related to sustainability reporting, stakeholder engagement, corporate governance, ESG, and integrated thinking are central, highlighting the growing awareness of the corporate world of the need for integrated reporting as a tool for enhancing corporate communication and performance. The large-scale international cooperation of researchers and institutions has led to an increase in knowledge development and the spread of novel research methods from one country to another. Concurrently, the results show that while the developed economies' domination of research output and citations remains undeniable, the emerging economies' share is increasing, as more and more countries around the world recognize the value of integrated reporting. Overall, the bibliometric evidence suggests that integrated reporting has reached a mature stage of academic development while continuing to evolve in response to changing regulatory environments, technological innovations, and sustainability challenges. Consequently, integrated reporting is expected to remain a strategically important research area that bridges accounting, finance, sustainability, governance, and corporate strategy, offering valuable insights for academics, practitioners, regulators, policymakers, and corporate decision-makers.

5.3 Scope for Future Research

Although integrated reporting has developed into a well-established research field, several opportunities remain for future investigation. Future studies may concentrate on focusing empirical research in developing and emerging economies in order to explore the issues of the implementation and adoption of integrated reporting in diverse institutional settings. The impact of integrated reporting on organizational performance, corporate governance, stakeholder communication, investment, and value creation may be studied through longitudinal and comparative studies across countries. Moreover, future research may be devoted to exploring the use of new technological advancements in enhancing integrated reporting practice and disclosures. For instance, researchers may conduct a comparative study on integrated reporting vs. ESG reporting, sustainability reporting, and ISSB. Finally, interdisciplinary research involving various fields such as accounting, finance, sustainability, information systems, and corporate strategy is required in order to address the challenges faced by integrated reporting practitioners.

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