




Article

Auditing and Sustainability Accounting: A Global Examination Using the Scopus Database

Mohammed Muneerali Thottoli ^{1,2} , Md. Aminul Islam ^{1,3,*} , Farid Ahammad Sobhani ⁴, Shafiqur Rahman ⁵ and Md. Sharif Hassan ^{1,6} 

¹ Department of Business, Faculty of Business and Communication, Universiti Malaysia Perlis, Kangar 01000, Malaysia

² Department of Accounting, College of Economics, Management and Information Systems, University of Nizwa, Nizwa 616, Oman

³ Ubudiyah Indonesia University, Banda Aceh 23231, Indonesia

⁴ School of Business and Economics, United International University, Dhaka 1212, Bangladesh

⁵ Department of Business Administration, International Open University, Doha 2713, Qatar

⁶ Department of Business Administration, University of Asia Pacific, Dhaka 1205, Bangladesh

* Correspondence: amin@unimap.edu.my

Abstract: Purpose: Sustainability accounting measures performance toward sustainability that ensures accountability of the provision of conventional accounting information. A compliance audit is a thorough examination of a company's compliance with regulatory requirements. Compliance audit reports assess the strength and diligence of regulatory compliance measures, security guidelines, risk management processes, and user control regulations during a compliance audit and sustainability accounting reports. Auditing plays an important role in ensuring that all financial information-related conventions are followed properly. Hence, the current research aims to explore the conceptual structure in the knowledge of auditing and sustainability accounting using a bibliometric analysis, intending to contribute to a better understanding of this field of study. **Design/methodology/approach:** This study used bibliometric analysis to examine the research on compliance audits between 2000 and 2021, using a sample of 330 research articles from Scopus databases, with only articles and review papers published on the business subject. This study also examines the applicability of Bradford's laws and Lotka's law. **Findings:** The bibliometric analysis reveals trends in the field of auditing and sustainability accounting research publications, indicating that compliance audit is a developing subject, and it still confronts challenges in mainstream accounting and auditing research. The high proportion of cited articles by a few authors, on the other hand, suggests that compliance audit is still a niche field of study. Between 2009 and 2021, the number of articles increases significantly, and the leading Scopus indexed journals, authors, and collaboration networks are identified. In light of the preceding literature's views, some significant research gaps and further proposals for future studies are identified. **Research limitations/implications:** This research analysis is based on data taken only from the Scopus database; some flaws will be apparent in the findings. **Originality/value:** This research contributes to the area by examining the present advancements of the compliance audit and sustainability accounting, highlighting existing gaps in the literature, and, most importantly, proposing future research for the field.

Keywords: compliance; sustainability accounting; audit; bibliometric analysis; Scopus database



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1. Introduction

The operations of a business are investigated by both internal and external regulations and are obliged to abide by a growing number of regulations that come from many sources and range in complexity. To mitigate the negative impact of compliance risk, it is essential to keep aware of what is and is not permitted when conducting business operations. Therefore, hiring a compliance officer might be a worthwhile option [1]. The notion of

sustainability accounting entails the treatment of commercial transactions carried out by organisations taking into consideration economic, environmental, and social factors [2]. The actions that directly affect an organization's external performance are reflected in sustainability accounting. However, a sustainability audit is a practice that examines how well a company is doing with regard to its sustainable development objectives. According to [3], sustainability accounting determines the principles and conventions that guide the capture and recording of financial accounting. Organizations are using consolidated and standardized sets of compliance controls more frequently due to the growing number of regulations. However, they fail to comply with business regulations and are penalized severely by the government. However, a compliance audit and sustainability accounting reports guarantee improved oversight of the organization's legal issues and help to abide by a variety of additional rules, including tax laws, environmental laws, consumer protection laws, and other related business laws [4–6] aimed to test how stakeholders are involved in the sustainability accounting and reporting processes of Australian local councils.

Global standards now emerge for reporting on sustainability. The number of reports on sustainability accounting is continually increasing. The social, environmental, and financial costs and benefits of organizational strategy can be systematically identified and linked through the application of sustainability accounting [7]. To change stakeholders' perspectives from their regular activities, it was necessary to raise awareness of the significance of long-term sustainability benefits [6]. Getting the topic about the social effects of circular economy into one with studies on sustainability accounting and reporting is a significant challenge for business scholars [7].

The scope of a compliance audit is constantly and rapidly changing. Additionally, from time to time, the International Federation of Accountants (IFAC) and International Accounting Standard (IAS) Committee has also released regulatory statements and advisories and increased the scope of a compliance audit. Audits can be useful since customers will pay more for goods that are sustainable and have indigenous stories. The most major criticism of sustainability auditing is that it is neoliberal and has neocolonial results [8]. Effective Shariah auditing will reduce the risk of non-compliance, fostering excellent shariah practice in the Islamic banking industry [9]. Stakeholder theory is embedded in ecology, which influences the application and implementation of sustainability accounting and reporting. Stakeholder theory is also reflected in corporate governance frameworks, business and sector characteristics, and geographical areas [10]. To assist company management in maintaining a balance between its values and aims for the economy, society, and the environment, sustainability accounting and reporting have been established [11]. For the purpose of demonstrating competence, credibility, and business performance, organizations rely heavily on audits and sustainability accounting-related initiatives. Due to the worldwide aspect of supply networks and the broad definition of sustainability, which include financial, manufacturing, social, and environmental audits, sustainability audits often cover whole supply chains and are therefore quite complicated [12].

However, the scope of a compliance audit and sustainability accounting are determined by different statutes. It cannot be restricted by an agreement with the auditor. In reality, increasing the frequency of environmental inspections will increase the likelihood that the violation would be found and, thus, the expected punishment [13]. Users encounter difficulties when comparing sustainability reports across companies over time. Strong objectives are typically lacking in sustainability accounting [14]. Accountants have been prompted by such a circumstance to broaden their perspectives on accounting and accountability, enabling them to acquire the necessary knowledge and competencies to educate society about how businesses affect sustainability and how sustainability accounting are intertwined [2]. Even though sustainability reporting is crucial for long-term value creation, corporate success, and responsibility, firms' disclosure procedures for sustainability reporting differs among organizations [15].

According to the literature, internal and external regulations are increasingly being imposed on businesses, although compliance auditing and sustainability accounting have

not been critically examined. There are many papers that provide an audit of financial statements, there is no research on the state of the art in auditing and sustainability accounting from a bibliometric perspective. Furthermore, to remain competitive, sustainability accounting and digitization must be integrated [16]. It would be intriguing to look into the role that management accountants might play in encouraging organisations to adopt and use sustainability accounting. According to [17], management accountants not only introduce accounting innovations that support managerial decision-making processes, but also introduce new forms of internal reporting. There has been a considerable rise in the number of businesses using audits and environmental accounting.

The science world is paying increasingly more attention to the topic of bibliometric analysis, which has been especially inspired by the rapid advancement of computers and the internet [18]. Auditing and sustainability accounting will continue to play a crucial role in the business world both now and in the future. The function of a compliance auditor will also grow as auditing's purview is expanded and as laws, rules, regulations, and controlling corporate culture change [1]. Expanding on the knowledge provided by earlier qualitative and quantitative reviews, the researchers collect and analyze bibliometric data from the Scopus Core Collection database regarding the population of articles about areas of compliance audit and sustainability accounting published between 2000 and 2021. Hence, the current research aims to explore conceptual structure in the knowledge of auditing and sustainability accounting using a bibliometric analysis, intending to contribute to a better understanding of this field of study.

The article is constructed as follows. The methodological approach to data collection has detailed in Section 2. Descriptive bibliometric analysis is presented in Section 3 and an examination of the main topics covered by the data set is presented in Section 4. Section 5 discusses conclusions, limitations, and directions for further research.

2. Research Method and Data Collection

The field of study known as “scientometrics” is one that examines the quantitative traits and properties of science, academic research, technologies, and innovation. Bibliometrics, a subfield of scientometrics, deals with the statistical evaluation of publications such as books, journals, or other types of works [19]. The current study used bibliometric analysis to examine the research on compliance audits between 2000 and 2021, using a sample of 330 research articles from Scopus databases, with only articles and review papers published on the business subject.

Bradford law has been taken into account in the current study. The Bradford (law) distribution is the most widely used method for distributing bibliographic elements. This model examines how the literature on a research topic is dispersed among the periodicals that publish it. The theories of dispersion and core were put forth by Bradford. The core is the few journals that publish the majority of papers in an area, whereas scatter describes the distribution of literature among multiple periodicals [20].

Lotka's Law is applied in the analysis to help comprehend the co-authorship connection even better. One of the most well-known laws in bibliometric studies is Lotka's law [21,22]. According to [23], the ratio of authors who each make one contribution to those who each make n contributions is approximately $1/na$, where a is frequently close to two. This implies that the total number of authors who each contribute a certain number of papers is inversely proportional to the total number of papers that are contributed. To put it another way, the law of Lotka explains scientific output and the relationship among authors and the volume of articles they publish by anticipating the contribution of each author to a given publication.

This study also highlights the authors' network of collaboration. The network analysis approach has a definite benefit in terms of the quality of the calculated partition and the processing speed for large networks [24].

Data Collection

The choice of the databases that are taken into consideration for the investigation comes after the keyword has been finalized. In the foreground, the content of the Boolean search is TS “compliance” AND “auditing” AND “sustainability accounting” under title alone in the Scopus database were used and it conducted data collection in January 2022. The Scopus database is a comprehensive resource that knowledge management researchers can use. Elsevier Scopus and Google Scholar have recently developed their databases, giving WoS access to additional data sources [25]. Scopus is the greatest bibliographic database of peer-reviewed papers, conference proceedings, and book chapters in the domains of science, technology, social sciences (including arts and humanities), and medicine [18]. Thus, the Scopus database was considered in this bibliometric research study. The researchers restricted English language searches to Scopus. The selection of the findings was done using the criteria for inclusion and exclusion. Accordingly, a period for publications between 2000 and 2021 is included for analysis. Figure 1 provides a summary of the data collection process for the bibliometric analysis on the topic of the compliance audit and the sustainability accounting has been presented.

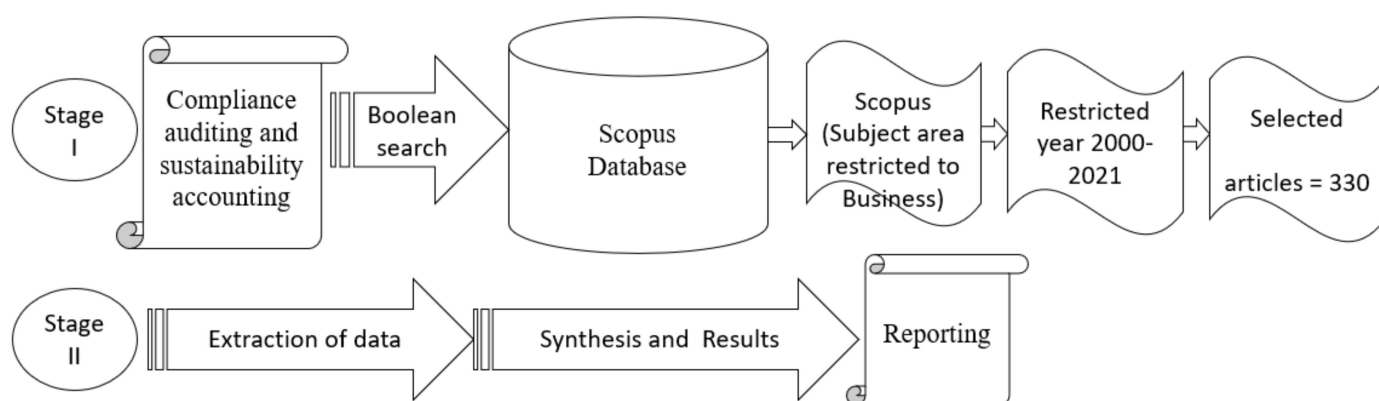


Figure 1. Data collection process.

The current study used an R-tool software application called Bibliometrix [26] used for data analysis.

3. Descriptive Bibliometric Analysis

As shown in Table 1, there are 330 documents from 165 different sources and 722 authors. The average year from publication is 8.1, whereas there were zero average citations per document and average citations per document. The timespan is from the year 2000 to 2021. Authors of single-authored documents are 71 (9.83%), whereas authors of multi-authored documents are 651 (90.17%). Single authored documents are 74, documents per author are 0.457, author per document is 2.19, co-authors per document are 2.37, and the collaboration index shows as 2.54.

Table 1. Main Information.

Description	Results
<i>Main Information About Data</i>	
Timespan	2000:2021
Sources (Journals, Books, etc.)	165
Documents ($n = 330$)	330
Average years from publication	8.1
Average citations per documents	0
Average citations per year per doc	0
References	1

Table 1. Cont.

Description	Results	
<i>Document Contents</i>		
Keywords Plus (ID)	0	
Author's Keywords (DE)	0	
<i>Authors</i>		
Authors	722	
Author Appearances	782	
Authors of single-authored documents	71	9.83%
Authors of multi-authored documents	651	90.17%
Authors ($n = 722$)	722	100%
<i>Authors Collaboration</i>		
Single-authored documents	74	
Documents per Author	0.457	
Authors per Document	2.19	
Co-Authors per Documents	2.37	
Collaboration Index	2.54	

4. Exploring the Main Topics Investigated in the Data Set

4.1. Annual Scientific Production

The annual production of scientific research from 2000 to 2021 is shown in Figure 2. The number of publications per year has been increasing in recent years. The year 2021 shows the highest number of publications, i.e., 33. In the past 20 years, the number of publications rose from the year 2000 (9 articles) to the year 2021 (33 articles). This leads to the conclusion that the publication of research articles on the subject of a compliance audit and sustainability accounting are still increasing rapidly.

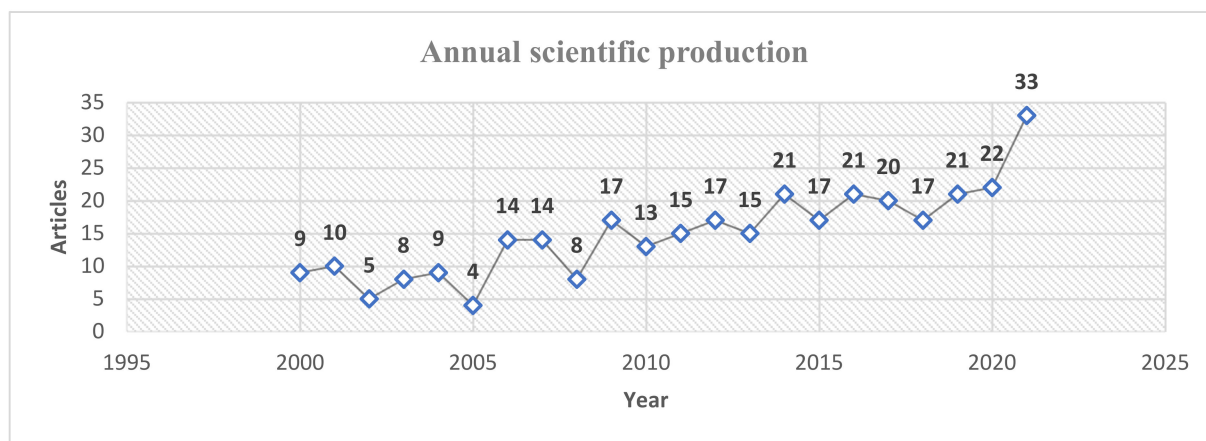


Figure 2. Annual scientific production.

4.2. Source Growth

The dataset had more than 165 journal sources. A list of journals with the highest number of articles in compliance audit is shown in Figure 3, source growth. The top six journals are Managerial Auditing Journal (36 articles), Journal of Islamic Accounting and Business Research (13), Corporate Governance (Bingley) (6), International Journal of Auditing (5), Issues in Accounting Education (5), and Journal of Cleaner Production (5).

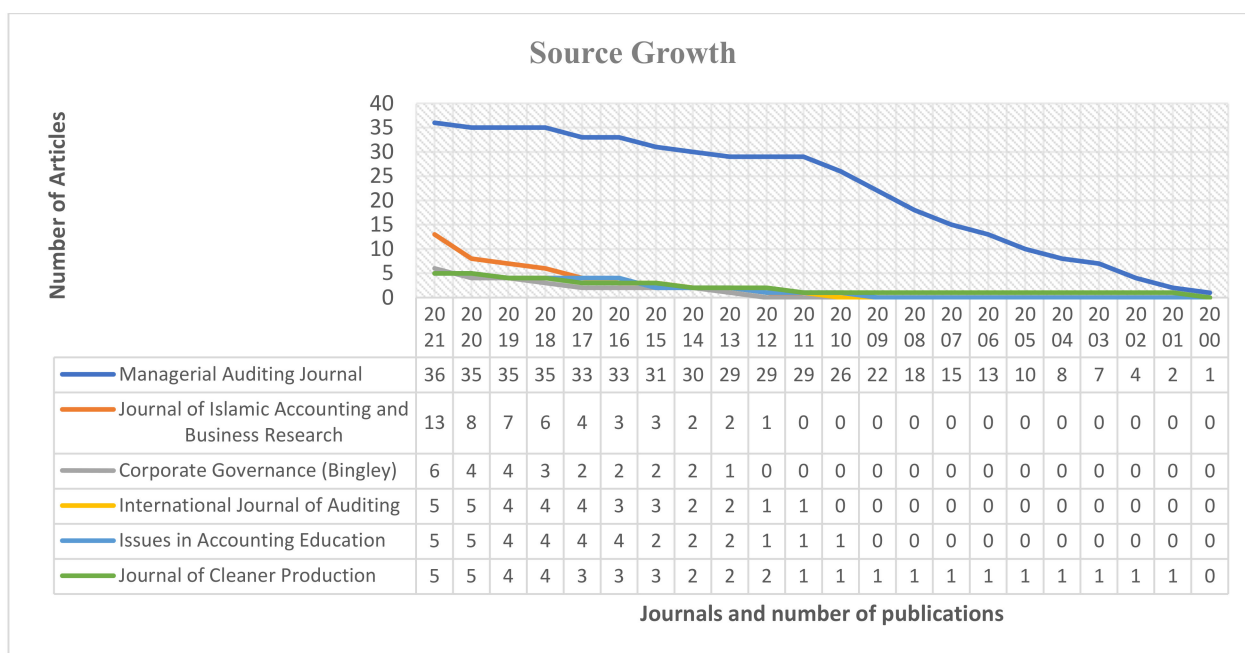


Figure 3. Source growth.

4.3. Bradford Law

Bradford's law emphasizes that just a few sources in an area publish most of the literature; whereas, the remaining literature is disseminated throughout a large number of sources that each contain only one or two articles [27]. The key journals in the field of compliance auditing were found using Bradford's Law of Scattering. To extract the number of records included in the Scopus database, the keywords "compliance" and "audit" were employed. Table 2 lists the top 20 journals, their rankings, their publishing frequency, and their cumulative frequency (cumFreq).

Table 2. Bradford Law (Journals, rank and cumulative frequency).

Journals	Rank	Freq	cumFreq
Managerial Auditing Journal	1	36	36
Journal of Islamic Accounting and Business Research	2	13	49
Corporate Governance (Bingley)	3	6	55
International Journal of Auditing	4	5	60
Issues In Accounting Education	5	5	65
Journal of Cleaner Production	6	5	70
Academy of Accounting and Financial Studies Journal	7	4	74
Accounting And Business Research	8	4	78
Accounting Review	9	4	82
Accounting, Auditing and Accountability Journal	10	4	86
Contemporary Accounting Research	11	4	90
International Journal of Accounting	12	4	94
International Journal of Disclosure and Governance	13	4	98
Journal of Financial Reporting and Accounting	14	4	102
Journal of International Accounting, Auditing and Taxation	15	4	106
Review of Accounting and Finance	16	4	110
Total Quality Management and Business Excellence	17	4	114
Accounting Forum	18	3	117
Accounting Horizons	19	3	120
Asian Review of Accounting	20	3	123

However, due to exponential expansion in the field and a shift in more journals' focus to a compliance audit, the Bradford curve (Figure 4) in the compliance audit literature has

practically assumed a linear shape after an exponential increase. This shows that the field of the compliance audit is still in its early stages of development.

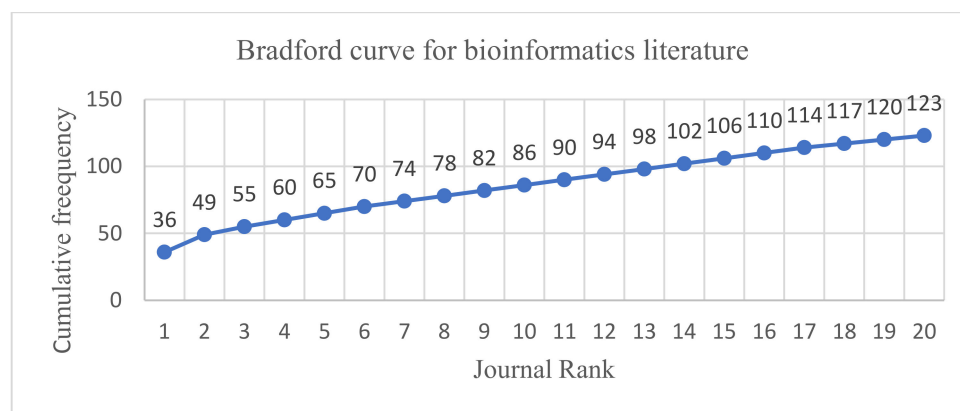


Figure 4. Bradford curve for bioinformatics literature.

4.4. Source Impact

The impact was evaluated at the source level using the h-index and g-index. An author-level indicator called the h-index is used to assess the productivity of publications as well as the impact of citations [28]. Alternatively, the g-index is a different measure for measuring performance that is based on how frequently a researcher's papers are cited [29]. The average number of citations per article is a measure used to assess the influence of authors, nations, and publications [30]. The top 20 sources are shown in Table 3. Managerial Auditing Journal was found to be the greatest ideal journal, contributing the highest h-index (16), g-index (21), and m-index (0.695) values.

Table 3. Source impact by h_index, g_index, m_index and its generalizations.

Journal	h_Index	g_Index	m_Index	TC	NP	PY_Start
Managerial Auditing Journal	16	21	0.695652174	529	36	2000
Journal of Cleaner Production	5	5	0.227272727	112	5	2001
Journal of Islamic Accounting and Business Research	5	8	0.454545455	83	8	2012
Corporate Governance (Bingley)	4	6	0.400000000	62	6	2013
International Journal of Accounting	4	4	0.173913043	219	4	2000
Accounting and Business Research	3	3	0.166666667	40	3	2005
Accounting Forum	3	3	0.176470588	44	3	2006
Accounting Horizons	3	3	0.214285714	89	3	2009
Accounting Review	3	4	0.214285714	64	4	2009
Accounting, Auditing and Accountability Journal	3	4	0.200000000	121	4	2008
Asian Review of Accounting	3	3	0.214285714	50	3	2009
Auditing	3	3	0.136363636	61	3	2001
Contemporary Accounting Research	3	4	0.176470588	49	4	2006
Critical Perspectives on Accounting	3	3	0.214285714	39	3	2009
Decision Support Systems	3	3	0.333333333	41	3	2014
International Journal of Auditing	3	5	0.250000000	71	5	2011
Journal Of International Accounting, Auditing and Taxation	3	3	0.176470588	178	3	2006
Research In Accounting Regulation	3	3	0.200000000	25	3	2008
Total Quality Management and Business Excellence	3	3	0.157894737	61	3	2004
Accounting Historians Journal	2	2	0.090909091	13	2	2001

4.5. Most Local Cited Authors

The research of prominent authors is one of the most important factors that helped to shape bibliometric analysis. The characteristics of authors have the greatest descriptive ability on an article's influence [31]. The authors who produced the most articles have a

significant influence on a topic explored in the subsequent periods. Therefore, it is essential to find the authors who have published the most [32] in business management journals to better comprehend the historical development of the field, compliance audit, and the most likely paths for its future development. The top 20 authors are shown in Table 4. Authors, Fakhfakh M, Hass S, Karapetrovic S, Willborn W, and Zakaria Z have four articles each. Each of the remaining authors has three and two articles.

Table 4. Most local cited authors.

Authors	Articles	Articles Fractionalized
Fakhfakh M	4	2.83
Hass S	4	1.10
Karapetrovic S	4	2.00
Willborn W	4	2.00
Zakaria Z	4	1.17
Burnaby PA	3	0.90
Cooper BJ	3	1.03
Gremyr I	3	1.25
Hussainey K	3	1.08
Lenning J	3	1.25
Maroun W	3	1.50
Tahari M	3	1.50
Allegrini M	2	0.45
Barkhi R	2	0.67
Beckmerhagen IA	2	0.50
Berg HP	2	0.50
Davis L	2	0.48
Doherty S	2	1.14
Drogalas G	2	0.58
El-Halaby S	2	0.83

4.6. Lotka's Law

To determine the number of predicted authors for a specific number of papers that have been published, Lotka's law has been used. Given that each of the 679 authors has only written one article, the calculation of the exponent " n " is given below. Table 5 calculation of n -total count method.

Table 5. Calculation: n -total count method.

No.	x	y	X	Y	XY	X^2	x	y	Estimated ($n = 2$)	Standardized ($n = 2$)	Estimated ($n = 3.31282$)	Standardized ($n = 3.31282$)
1	1	679	0	6.52062	0	0	1	679	679	507.16	679.00	634.99
1	2	31	0.69315	3.43399	2.38026	0.48045	2	31	170	126.79	68.33	63.90
1	3	7	1.09861	1.94591	2.1378	1.20695	3	7	75	56.35	17.83	16.68
1	4	5	1.38629	1.60944	2.23115	1.92181	4	5	42	31.70	6.88	6.43
Total		722	3.17805	13.51	6.74921	3.60921	Total	722	967	722	772	722

Y —number of authors; x —number of publications; Y —Log y ; X —Log x .

Calculation of the Exponent ' n '

The value of the exponent n must be determined in order to evaluate the validity of Lotka's law. The formula found in Equation (1) will be used to apply the Linear Least Square (LLS) approach, N stands for the number of data pairs that are taken into consideration, and X and Y are the logarithms of x and y , respectively.

$$n = \frac{N \sum XY - \sum X \sum Y}{N \sum X^2 - (\sum X)^2} \quad (1)$$

The value of n is computed using Table 1 as a basis:

$$n = \frac{4 * 6.74921 - (3.17805 * 13.50995)}{4 * 3.60921 * 3.17805} = -3.67515 \quad (2)$$

4.7. Most Global Cited Documents

Table 6 presents the top 15 authors and articles with rank. Additionally, total citation and total citation per year are also provided. The prevalence of the review procedure and the total number of global citations for the top 20 papers point to the compliance audit field. A small number of publications with many citations each year show the new trends in the field. These trends include the integration of a sustainable supply chain or social sustainability management in the fast fashion or garments industry [33,34]. Further enforcement of Accounting Standards (Brown et al., 2014), determinants of tax evasion [35], and compliance with the disclosure requirements of the new market [36] were also noticed with a new trend in the field of a compliance audit.

Table 6. Most global cited documents.

Rank	Author	Article	Total Citations	Total Citation per Year
1	Turker, D., and Altuntas, C. (2014) [33]	Sustainable supply chain management in the fast fashion industry: An analysis of corporate reports	193	24.125
2	Anisul Huq, F., Stevenson, M. and Zorzini, M. (2014) [34]	Social sustainability in developing country suppliers: An exploratory study in the readymade garments industry of Bangladesh	167	20.875
3	Brown, P., Preiato, J., and Tarca, A. (2014) [35]	Measuring Country Differences in Enforcement of Accounting Standards: An Audit and Enforcement Proxy	162	20.25
4	Richardson, G. (2006) [36].	Determinants of tax evasion: A cross-country investigation	160	10
5	Glaum, M., and Street, D. L. (2003) [37]	Compliance with the Disclosure Requirements of Germany's New Market: IAS Versus US GAAP	130	6.8421
6	Clarke, C., Knights, D., and Jarvis, C. (2012) [38].	A Labour of Love? Academics in Business Schools	121	12.1
7	Gold, S., Trautrim, A., and Trodd, Z. (2015) [39].	Modern slavery challenges to supply chain management	108	15.4286
8	Street, D. L., and Bryant, S. M. (2000) [40].	Disclosure Level and Compliance with IASs: A Comparison of Companies with and Without U.S. Listings and Filings	107	4.8636
9	Perry, P., and Towers, N. (2013) [41].	Conceptual framework development: CSR implementation in fashion supply chains	91	10.1111
10	Knechel, W. R., and Willekens, M. (2006) [42].	The Role of Risk Management and Governance in Determining Audit Demand	89	5.5625
11	Fadzil, F. H., Haron, H., and Jantan, M. (2005) [43].	Internal auditing practices and internal control system	85	5
12	Sinkovics, N., Hoque, S. F., and Sinkovics, R. R. (2016) [44]	Rana Plaza collapse aftermath: are CSR compliance and auditing pressures effective?	80	13.3333
13	Kemp, D., Owen, J. R., and Van de Graaff, S. (2012) [45].	Corporate social responsibility, mining and "audit culture"	66	6.6
14	Power, M. (2013) [46]	The apparatus of fraud risk	63	7
15	Fisher, I. E., Garnsey, M. R., and Hughes, M. E. (2016) [47]	Natural Language Processing in Accounting, Auditing, and Finance: A Synthesis of the Literature with a Roadmap for Future Research	60	10

Table 6. Cont.

Rank	Author	Article	Total Citations	Total Citation per Year
16	Hodgdon, C., Tondkar, R. H., Adhikari, A., and Harless, D. W. (2009) [48]	Compliance with International Financial Reporting Standards and auditor choice: new evidence on the importance of the statutory audit	58	4.4615
17	Anderson, U. L., Christ, M. H., Johnstone, K. M., and Rittenberg, L. E. (2012) [49]	A Post-SOX Examination of Factors Associated with the Size of Internal Audit Functions	57	5.7
18	Yeh, Y. H., Chung, H., and Liu, C. L. (2011) [50].	Committee Independence and Financial Institution Performance during the 2007–08 Credit Crunch: Evidence from a Multi-country Study	57	5.1818
19	Egels-Zandén, N., and Merk, J. (2014) [51]	Private Regulation and Trade Union Rights: Why Codes of Conduct Have Limited Impact on Trade Union Rights	55	6.875
20	Baldwin, A. A., and Trinkle, B. S. (2011) [52]	The Impact of XBRL: A Delphi Investigation	54	4.9091

4.8. Authors Collaboration Network

In Figure 5, the links between the authors' collaborations are shown as lines, and the cluster of authors' collaborations is shown as 11 distinct colors in Figure 5. It is possible to find outstanding researchers and significant academic connections in the network between those clusters. For instance (four clusters), the strong-link researchers Berg HP, Willborn WO, Beckmerhagen IA, and Karapetrovic Sv were categorized in a cluster. Three clusters were categorized between authors, Barkhi R, Sahraoui S, and Majdalawieh M. Other collaborative researchers were connected to one another.

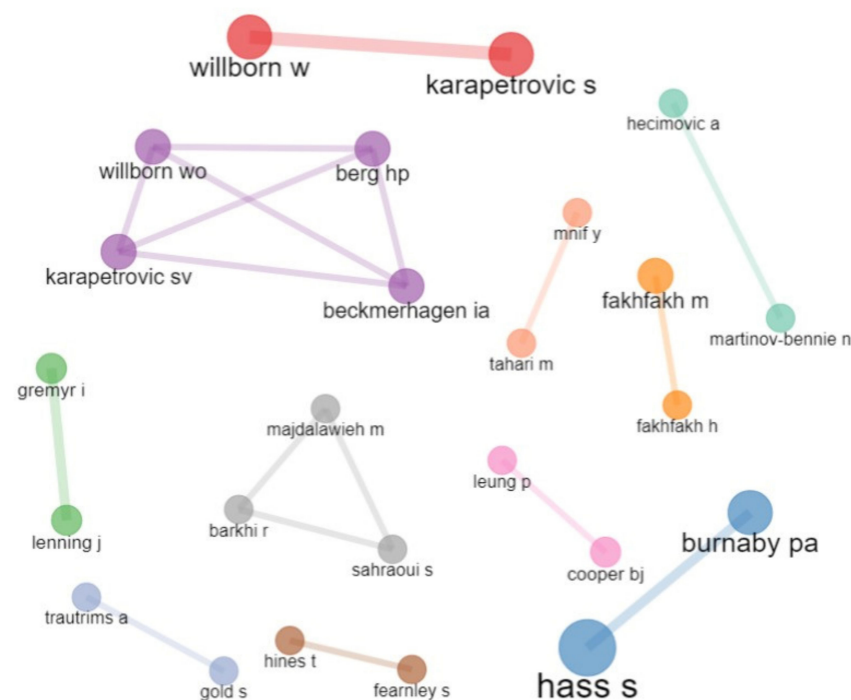


Figure 5. Authors collaboration network.

5. Conclusions

Examining the literature on the scope of compliance and auditing was performed in this research. The authors conducted a bibliometric analysis on a sample of 300 publications

that were categorized into two stages to achieve this purpose: in stage I, the authors used the Scopus database for a Boolean search for a descriptive bibliometric study; in stage II, The authors have performed data extraction, analysis, reporting, and results on the major research themes. To establish a base for a central theory, this study aimed to examine and pinpoint areas of compliance audit in the context of a dispersed body of literature with various research findings. As per this study's findings, compliance audit on business sectors is more explored in the integration of a sustainable supply chain or social sustainability management in the fast fashion or garments industry [33,34], Accounting Standards [35], determinants of tax evasion [36], and compliance with the disclosure requirements of the new market [37]. The ability of management accountants to expand their competences to encompass other areas of expertise and the contribution of accounting education to increasing their sustainability accounting knowledge are the factors that will determine how actively they engage in the field [53]. Companies, both domestic and foreign, are advised to include sustainability accounting to be considered legitimate in their operations on the ecosystem and to also benefit from improved financial performance. Additionally, as the field of sustainability is one that is constantly changing, there should be legal support for corporations to comply with sustainability reporting requirements [17]. Despite the existence of a number of distinct streams, accounting researchers still need to thoroughly study and explore the field of a compliance audit.

One of the additional highlighting features of this study is the application of Lotka's and Bradford's laws. Given Lotka's law, each of the 679 authors has only written one article, the calculation of the exponent " n " is -3.67515 . The Bradford curve in the compliance audit literature has practically assumed a linear shape after an exponential increase. This shows that the field of a compliance audit is still in its early stages of development. Although there have not been any past studies that have examined all the compliance audit research disciplines, as indicated by [5], the exponential rise in publications testifies to the growing interest in this field of study. Furthermore, no previous articles have offered a bibliometric study with comprehensive coding analysis based on the supporting evidence, goals, and potential research prospects. The following additional findings are therefore revealed by this research. Considering bibliometric variables, the top six journals are Managerial Auditing Journal (36 articles), Journal of Islamic Accounting and Business Research (13), Corporate Governance (Bingley) (6), International Journal of Auditing (5), Issues in Accounting Education (5), and Journal of Cleaner Production (5). As evidenced by the analysis of the sources, more study is needed because of a smaller number of significant articles that have been published in scientific journals in the field of business and management. In addition, considering authors, the top 20 authors are shown in Table 4. Authors, Fakhfakh M, Hass S, Karapetrovic S, Willborn W, and Zakaria Z have four articles each. Each of the remaining authors has three and two articles. The authors' collaboration network reveals four clusters and three clusters each between authors. Other collaborative researchers were connected to one researcher only.

The current study has contributed both theoretical and practical contributions. From a theoretical point of view, it adds to the body of literature that already exists and offers valuable insights into compliance audit and sustainability accounting. This research should be used as a jumping-off point for researchers who are interested in researching this research topic in many directions. First, by listing the top 20 publications that have been cited the most and outlining their contents, indicating the cornerstone articles from which to begin analyzing the current issue. Researchers find possible avenues for future study by identifying the most prolific authors in the compliance audit field, how their research articles were formed, how they examined the issue, and consequently the areas of research that have not yet been fully explored. Additionally, by examining the relationships with important journals and most often cited journals, the study offers recommendations for the relevant journals that could be chosen for publishing and also their approaches to the research issue and the various views they adopt. Additionally, the research agenda seeks to advance this field of study by filling in key gaps that accounting researchers have yet to

investigate. As a result, it is possible to encourage new research to strengthen the topic of compliance audits and sustainability accounting in accounting literature. From a practical view, the research highlights areas where compliance auditors should focus to increase the efficacy and efficiency of future audits. In this respect, the auditors will locate pertinent information to reconsider and enhance their operations designed to raise the level and quality of the compliance audit process. This study stressed the significance of considering audit quality in practicing accounting firms. Compliance with enforceable laws, rules, and regulations increased organizational trust among stakeholders, so it is essential to avoid punitive damages such as penalties of directors and monetary fines.

Yet, this research study does not examine the changing organizational internal compliance and external compliance regulations set by government regulators, stock market regulators, regulators of accounting standards, common laws, and commercial laws disclosures, which remains a critical gap in the field. Certainly, another important area that is either ignored or almost entirely neglected is identifying the primary audience for the compliance audit and sustainability accounting report. In conclusion, compliance audits are performed optionally by private businesses, whereas they are more complex and mandatory for public entities.

Another drawback is that the present study only focused on papers that were published in business-related journals included in the Scopus database from 2000 to 2021. A selection of international conference proceedings may also be relevant to consider in order to enrich the further study. As this research focuses on compliance audits and sustainability accounting, conference proceedings may reveal broader areas of regulatory compliance that have not been covered in the current research. Only two authors' keywords "compliance" AND "audit" AND "sustainability accounting" were included in the study. In order to explore the areas of compliance audit and how and if each author influences the others and for which topics, it would be interesting to construct the research that performs not only authors' collaboration network but also cross-citation analysis. Finally, we encourage a collaboration of countries, whereby most proliferate institutions could be analyzed to gain better knowledge of the creation process of the certain research community.

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