

A Bibliometric Analysis of scientific production on CSR and Audit research

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A Bibliometric Analysis of scientific production on CSR and Audit research

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Abstract

Purpose - The objective of this paper is to conduct a bibliometric analysis of research on nexus between corporate social responsibility (CSR) and auditing. This paper aims to elucidate this relationship and focus on its evolution by identifying its main journals, most impactful authors, most relevant publications, emerging themes and future research agenda.

Design/methodology/approach - We have conducted bibliometric methods to overview a significant link between CSR and audit domain since the audit opinion is the first effort by external auditors to give assurance to the environment of the firm based on financial performance, management practices and social aspects especially on employees. The bibliometric analysis is used in this paper to shed more light on the top authors, papers and listed journals that published research focused on the link between CSR and audit related to 600 publications from the Scopus database published in peer-reviewed journals between 2018 and 2023. This study uses VOSviewer software for data analysis.

Findings – This study identifies new trends in the literature focusing on corporate social responsibility and auditing. The results done with bibliometric analysis can also help to understand the rapid publication growth around carbon emission, non-financial reporting and SDG-linked reporting.

Originality/value – This study provides a novel map with a unique combination of themes focusing on CSR and audit.

Research limitation/Practical implications - This study is helpful for policymakers and scholars in understanding areas to strengthen sustainability in audit reporting frameworks worldwide.

Key-words: Audit – CSR - Bibliometric analysis – Accounting - reporting – VOSviewers – sustainable finance

Paper type – literature review

JEL classification: M41-M42

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1. Introduction

In recent decades, Corporate Social Responsibility (CSR) has evolved from a peripheral ethical concept into a central dimension of corporate governance and accountability, reflecting a firm's commitment to economic, environmental and social performance. CSR research has expanded significantly, addressing interdisciplinary themes such as stakeholder engagement, sustainability disclosure, and corporate reputation, as evidenced by extensive bibliometric studies that map trajectories in CSR literature and identify research stream and authors. In addition, CSR is considered a broad issue of research including reporting, ecological concerns, carbon emission and stakeholders' well-being (Blasi *et al.*, 2018 and Galbreath, 2013).

Parallel to the growth of CSR research, the role of audit mechanisms in shaping the credibility and transparency of CSR reporting has attracted scholarly interest. Audit opinion – particularly the likelihood of receiving an unqualified opinion – is increasingly viewed not only as a financial assurance outcome but also as an external indicator of a firm's governance quality and CSR integrity. Emerging studies suggest that firms with stronger CSR performance are more likely to engage high-quality auditors and exhibit characteristics associated with reliable financial reporting. As audit opinion is very impacting for investors, Handayati *et al.* (2022) find positive associations between CSR disclosure and engagement of Big4 auditors, while evidence from Nguyen and Trinh (2020) and Wang *et al.* (2023) indicates that enhanced CSR practices are linked to a higher likelihood of receiving unqualified opinions.

Given the increasing focus on CSR, audit opinion research should contribute to both organization and investors. The adoption of corporate social responsibility encompasses a huge approach to sustainability development and could contribute to understand also the management control activities and audit opinion play a major role (Bhimani and Soonawalla, 2005). Exploration in this field includes many areas such as environmental protection, investment for social responsibility and way of governance. Since the 1970s, there has been an effort to link audit opinion to CSR (Lal *et al.*, 2022). Many CSR reporting guidelines offered various viewpoints and advances inconclusive study results about the CSR initiatives activities and reporting on CSR activities as GRI G3 standards, and the United Nations UN Global Compact's Communication on Progress COP (Tschopp & Huefner, 2015; Mallin *et al.*, 2014; Tschopp & Nastanski, 2014; Soana, 2011). There are no papers showing a positive significant correlation between CSR and audit opinion in developed countries, nor observed in listed companies operating in emerging market, using bibliometric analysis, so there is a need of study which will facilitates the examination of the relationship between CSR and audit opinion.

The main objective of this study is to highlight a bibliographic review of the scientific papers published on the relationship between audit opinion and CSR. This study intends to analyze referred published papers, citations, authors, institutions and journals. By highlighting recent contributions and research gaps, this study situates the current discourse within the broader CSR literature and also aims to posit the following research questions:

RQ1. What is the publishing trend in the field of CSR and audit opinion?

RQ2. Which authors have made significant contribution to the literature?

RQ3. Which key-words appear most frequently, and what themes relate to CSR and audit opinion?

RQ4. What are the most frequently cited articles in the field of CSR and audit opinion?
And

RQ5. What are the future research items or agenda?

The study examines 600 Scopus-indexed papers, spanning the years 2018-2023 and conducted with Bibliometric analysis, we employed the R package, VOSviewer and NVivo 14. We follow the outline of Donthu *et al.* (2021) to answer *RQ.1*, and to trace publication patterns, thematic focuses, and leading opinion. To answer *RQ.2*, we analyze the overview of the most influential authors adding to the literature and conceptual linkages between CSR performance and audit opinion. For *RQ.3 and RQ.4*, we employ references co-citation analysis and key-word co-occurrence map. To answer *RQ.5*, we conduct thematic mapping to identify niche and emerging themes.

The map of our analysis reveals five clusters. The first emphasizes the sustainability that is connected to ethics and integrity comprehensiveness. The second addresses the expectation performance gap by carbene approaches and environmental studies aligned with employer needs. The third highlights the importance of ethics and moral judgement on CSR investment. The fourth underscore the transformative role of CSR investment in the value of the firm. Finally, the fifth focuses on CSR and governance

Our paper offers many contributions to scholars, policymakers, and practitioners to understand the dominant research themes around the relationship between stockholders socially responsible and auditors by using co-occurrence key-words analyses and updated mapping of scientific production covering the period from 2018 to 2023 from the Web of science database and Scopus. Our study identifies links in subjects in existing literature and guide future research studies toward high-impact areas.

The remainder of this paper is structured as follows: section 2 presents the current literature. Section 3 detailed the way of selection of the relevant articles and the bibliometric tools used. Section 4 provides the results and their analysis obtained from Bibliometric analysis. Finally, section 5 shows future research agenda. Section 6 concludes and presents policy implications.

2. Literature review

The paper investigates the literature review focused on the relationship between auditing and CSR. Several studies are conducted on this relationship and indicated some different views. Up to date, there has been some research papers evidence a significant relationship between auditing and CSR. Bibliometric analysis clarifies the evolution of studies focused on this relationship and the new research that need more investigation in the future (Garanina *et al.*, 2022).

CSR is first created with ESG which was created by the United Nations in 2006 and includes responsibility for society. The UN's PRI recommended that ESG activities need to be cited in financial statements. Report CSR practises help to increase benefits and could affect the future firms' security prices (Abdou *et al.*, 2021).

CSR isn't a new concept. It is well known as green investment or social and environmental and governance investing (Khajabee *et al.*, 2024). There is a positive correlation between financial performance and its environmentally and socially responsible supply chain activities (Wang *et*

al., 2023). Lee *et al.* (2016) demonstrate that return on equity or return on assets measure financial business performance. Naeem *et al.* (2022) advance that companies with good ESG performance have high profitability and raise their value.

Hsiao, Lin, & Hsu (2010) argued that auditor's opinion is the result of the final accountant's investigative work. Porter, Simon, & Hatherly (2003) focused on examining auditor opinion expressed by auditors after collecting and evaluating financial statements according to the financial reporting framework.

Corporate social responsibility (CSR) has evolved from an ethical ideal to a central element of corporate governance and reporting practices, influencing not only stakeholder perceptions but also formal audit outcomes. In the last decade, a growing body of literature examines the interplay between CSR activities, audit processes, audit quality and audit opinions. The review synthesizes current empirical evidence to clarify how CSR performance and CSR reporting affect auditor's risk assessments, audit quality, and ultimately the audit opinion.

Agency theory suggests that CSR engagement may reduce information asymmetry and signal ethical management behaviour, potentially leading auditors to view CSR-engaged firms as lower audit risk (Atkins, 2006, Sun *et al.*, 2017). Conversely, other scholars argue that CSR activity may introduce complexity into reporting, increasing audit risk and affecting audit procedures and timing (Habib *et al.*, 2019; Asare *et al.*, 2002).

From a stakeholder perspective, CSR disclosure and assurance mechanisms serve as signals to both stakeholders and auditors that a firm is committed to transparency and ethical practices, theoretically reducing the likelihood of adverse audit opinions. Signalling theory underscores that CSR disclosure and assurance help stakeholders differentiate between substantive CSR engagement and mere symbolic activities.

A central strand of literature addresses the connection between CSR performance and audit quality. Velte (2022) finds that firms with strong CSR engagement are more likely to be audited by BIG 4 auditors, which are proxies for high audit quality – a proxy often linked to more stringent audit procedures and credible audit reports.

Handayati *et al.* (2022) also document that higher CSR disclosure is positively associated with the likelihood of engagement with Big 4 auditors, supporting the argument that CSR reduces audit risk and encourages auditors to trust management's commitment to ethical reporting. Such associations imply that firms with intense CSR engagement may enjoy enhanced audit quality due to reduced information asymmetries.

Similarly, studies on audit committees confirm that governance mechanisms that support CSR disclosure (such as active, independent audit committees) also elevate audit quality. Appuhami and tashakor (2017) show that audit committees – independence, activity, and gender diversity – positively relate to CSR disclosure and CSR assurance, which in turn may support audit effectiveness.

CSR assurance is increasingly recognized as a bridge between CSR disclosure and audit opinions. CSR assurance significantly reduces future corporate greenwashing, suggesting that robust assurance practices enhance the credibility of CSR disclosures and auditors are likely to consider them more credible, reducing misstatement risk and supporting a positive audit opinion.

Relatedly, research on ESG (environmental, social, governance) and audit opinions indicates that firms with superior CSR/ESG performance are less likely to receive qualified or adverse audit opinions. Lamptey *et al.* (2023) and Nguyen and Trinh (2020) argue that firms with strong CSR practices tend to have better accounting information quality, decreasing misstatement risk and improving the likelihood of receiving an unqualified audit opinion.

In contrast, from an opportunistic perspective, some firms may adopt CSR strategies primarily for legitimacy or reputation management (Du and Viera, 2012), which complicates auditor's risk assessments and may raise audit risk rather than reducing it. In such scenarios, auditors might respond with more conservative opinion or extended testing.

Empirical evidence shows that extensive CSR engagement may increase the audit report lag – the time between fiscal year-end and the issuance of the audit opinion.

Although the literature has increasingly linked CSR with audit quality and audit outcomes, several gaps remain. First, direct studies on CSR's impact on audit opinions (e.g., qualified vs unqualified opinions) in top-tier journals are still limited. Second, there is a need for cross-country and longitudinal designs to share generalizable insights into CSR and audit dynamics across regulatory environments and reporting frameworks.

3. Methodology

3.1. Research query or the definition of the appropriate terms for search

The objective of this research is to conduct a bibliometric study of scientific publications on CSR and auditing. This study aims to examine the literature published on these two concepts by exploring bibliometric tools, particularly VOSviewer.

The first step in this bibliometric analysis is to create a database containing all scientific papers related to CSR and auditing. To this end, we conducted a keyword search as seen below in table 1. We extract bibliographic data from SCOPUS database recognized for its broad international coverage of high-quality peer-reviewed research in multiple disciplines.

The data includes papers published in top journals. The search was made within the title, abstract, and key-words “Auditing” and “CSR” and limited to the area of “Business Management, Accounting and Auditing”.

The outcome of this process, a total of 534 scientific articles listed in Scopus were found. The study conducted bibliometric analysis regards to the bibliometric researches (Bhaskar & Bansal, 2022, Khan *et al.*, 2013) to examine the literature on CSR activities and auditing.

Table 1. The Search query

Query#	Search query
Keywords:	
#2	(TI=("Corporate Social Responsibility" OR "CSR" OR "ESG" OR "Environmental, Social, and Governance" OR "Carbon footprint" OR "Social entrepreneurship") OR AB=("Corporate Social Responsibility" OR "CSR" OR "ESG" OR "Environmental, Social, and Governance" OR "Carbon footprint" OR "Social entrepreneurship") OR AK=("Corporate Social Responsibility" OR "CSR" OR "ESG" OR "Environmental, Social, and Governance" OR "Carbon footprint" OR "Social entrepreneurship")) document number 59,356
#1	(TI=("Audit" OR "Auditing" OR "External audit" OR "Internal audit" OR "Financial statement audit" OR "Audit quality" OR "Audit risk" OR "Audit independence" OR "Audit fees" OR "Audit report" OR "Auditor rotation" OR "Big Four auditors" OR "Audit committee" OR "Audit opinion" OR "Audit evidence" OR "Audit planning" OR "Audit sampling" OR "Continuous auditing" OR "IT audit" OR "Forensic audit" OR "Operational audit" OR "Compliance audit" OR "Performance audit" OR "Audit standards" OR "Auditor liability" OR "Audit expectation gap" OR "Going concern opinion" OR "Audit materiality" OR "Audit documentation" OR "Auditor judgment") OR AB=("Audit" OR "Auditing" OR "External audit" OR "Internal audit" OR "Financial statement audit" OR "Audit quality" OR "Audit risk" OR "Audit independence" OR "Audit fees" OR "Audit report" OR "Auditor rotation" OR "Big Four auditors" OR "Audit committee" OR "Audit opinion" OR "Audit evidence" OR "Audit planning" OR "Audit sampling" OR "Continuous auditing" OR "IT audit" OR "Forensic audit" OR "Operational audit" OR "Compliance audit" OR "Performance audit" OR "Audit standards" OR "Auditor liability" OR "Audit expectation gap" OR "Going concern opinion" OR "Audit materiality" OR "Audit documentation" OR "Auditor judgment") OR AK=("Audit" OR "Auditing" OR "External audit" OR "Internal audit" OR "Financial statement audit" OR "Audit quality" OR "Audit risk" OR "Audit independence" OR "Audit fees" OR "Audit report" OR "Auditor rotation" OR "Big Four auditors" OR "Audit committee" OR "Audit opinion" OR "Audit evidence" OR "Audit planning" OR "Audit sampling" OR "Continuous auditing" OR "IT audit" OR "Forensic audit" OR "Operational audit" OR "Compliance audit" OR "Performance audit" OR "Audit standards" OR "Auditor liability" OR "Audit expectation gap" OR "Going concern opinion" OR "Audit materiality" OR "Audit documentation" OR "Auditor judgment")) document number 87,904
#1 AND #2	document number 600
-	534 papers
-	Source(s): Author

3.2. Filtering of relevant literature

The search was conducted on Scopus database taking on consideration several inclusion criteria:

- i. Only peer-reviewed journals were retained.
- ii. We focused on “Business Management, Accounting and Auditing” due to their direct relevance to “Auditing” and “CSR”.
- iii. We retained only English-language published papers.

So, these filters reduced the dataset to 534 final documents used.

The process of selecting and compiling the corpus can be summarized in the following table:

Table 2. Database extraction (Authors’ own work)

Database	SCOPUS
Key-words	“Auditing” and “CSR”
Document found	87,904
Limited to	Subject area: Business Management, Accounting and Auditing
Language	English
Final documents used	534

3.3. Methods and tools

This study uses bibliometric analysis to quantitatively examine the research landscape of CSR and Auditing. Bibliometric approach provides a rigorous analysis (Mukherjee *et al.*, 2022). For our analysis, we used a specific bibliometric tools: Vosviewer to notify the research domain and to generate research network and clusters. Microsoft Excel was employed to organize dataset for the bibliometric analysis.

Our methodology incorporated:

- i. Publication and citation trends via descriptive analysis to identify top-cited papers, leading authors, journals and countries
- ii. Top productive journals
- iii. Science mapping which is concentrated on research constituents (Donthu *et al.*, 2021).

4. Bibliometric analysis and discussion

4.1. Data collection

This bibliometric analysis focuses on the intersection of two significant areas in business and accounting research: Corporate Social Responsibility (CSR) and auditing. The search strategy employed two comprehensive queries in the SCOPUS/Web of Science database. The first query (#1) targeted a wide range of audit-related terms, capturing 87,904 documents. The second query (#2) focused on CSR, ESG, carbon footprint, and social entrepreneurship, yielding 59,356 documents. The intersection of these two queries resulted in 600 documents, which reduced to 534 papers when excluding 2024 publications.

Table 3. Data collection (Authors' own work)

Query	Focus Area	Search Terms	Documents
#1	Auditing	Audit, Auditing, External audit, Internal audit, Financial statement audit, Audit quality, Audit risk, Audit independence, Audit fees, Audit report, Auditor rotation, Big Four auditors, Audit committee, Audit opinion, Audit evidence, Audit planning, Audit sampling, Continuous auditing, IT audit, Forensic audit, Operational audit, Compliance audit, Performance audit, Audit standards, Auditor liability, Audit expectation gap, Going concern opinion, Audit materiality, Audit documentation, Auditor judgment	87,904
#2	CSR & Sustainability	Corporate Social Responsibility, CSR, ESG, Environmental Social and Governance, Carbon footprint, Social entrepreneurship	59,356
#1 AND #2	Intersection of Auditing and CSR	Combined terms from both queries	600
#1 AND #2 (excluding 2024)	Intersection up to 2023	Combined terms from both queries	534

4.2. Performance analysis

4.2.1. Database description

1. Indicators: Table 3 provides important bibliometric indicators for the intersection of Corporate Social Responsibility (CSR) and Auditing research. Timespan and Growth:

- The research spans from 1997 to 2023, covering 26 years.
- The Annual Growth Rate of 19.47% is remarkably high, indicating rapid expansion of research at this intersection.

Table 3. Important bibliometric indicators (Authors' own work)

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	1997:2023
Sources (Journals, Books, etc)	333
Documents	534
Annual Growth Rate %	19,47
Document Average Age	5,76
Average citations per doc	26,21
References	22932
DOCUMENT CONTENTS	
Keywords Plus (ID)	829
Author's Keywords (DE)	1546
AUTHORS	

Authors	1486
Authors of single-authored docs	74
AUTHORS COLLABORATION	
Single-authored docs	80
Co-Authors per Doc	3,01
International co-authorships %	25,84

2. Publication Volume:
 - 534 documents published across 333 sources suggest a niche but growing field.
 - The ratio of documents to sources (1.6) indicates a relatively wide distribution across journals and books.
3. Impact and Citations:
 - The average of 26.21 citations per document is quite high, suggesting significant impact of this research.
 - With 22,932 total references across 534 documents, each paper cites an average of about 43 other works, indicating thorough literature review practices.
4. Document Age and Relevance:
 - The Document Average Age of 5.76 years suggests that much of the research is recent, indicating a rapidly evolving field.
5. Keyword Analysis:
 - 1,546 Author's Keywords (DE) versus 829 Keywords Plus (ID) suggests authors are using a wider variety of terms to describe their work than standardized indexing terms.
 - This could indicate an evolving or interdisciplinary field with diverse terminology.
6. Authorship Patterns:
 - 1,486 authors contributed to 534 documents, averaging about 2.78 authors per document.
 - The Co-Authors per Doc metric of 3.01 confirms a strong trend towards collaborative research.
 - 80 single-authored documents (15% of total) show that while collaboration is common, individual research still plays a role.
7. International Collaboration:
 - 25.84% of papers involve international co-authorships, indicating a substantial level of global collaboration in the field.

4.2.2. Annual production

We have made the descriptive analysis of 600 articles published in Scopus. This curve below presents the annual production of research papers focused on CSR and auditing published in Scopus database from 1998-2023. The figure 1 presents the publication's number which is continuously growing from 1 publication in 2004 to 40 in 2000. It was growing to 100 in 2022.

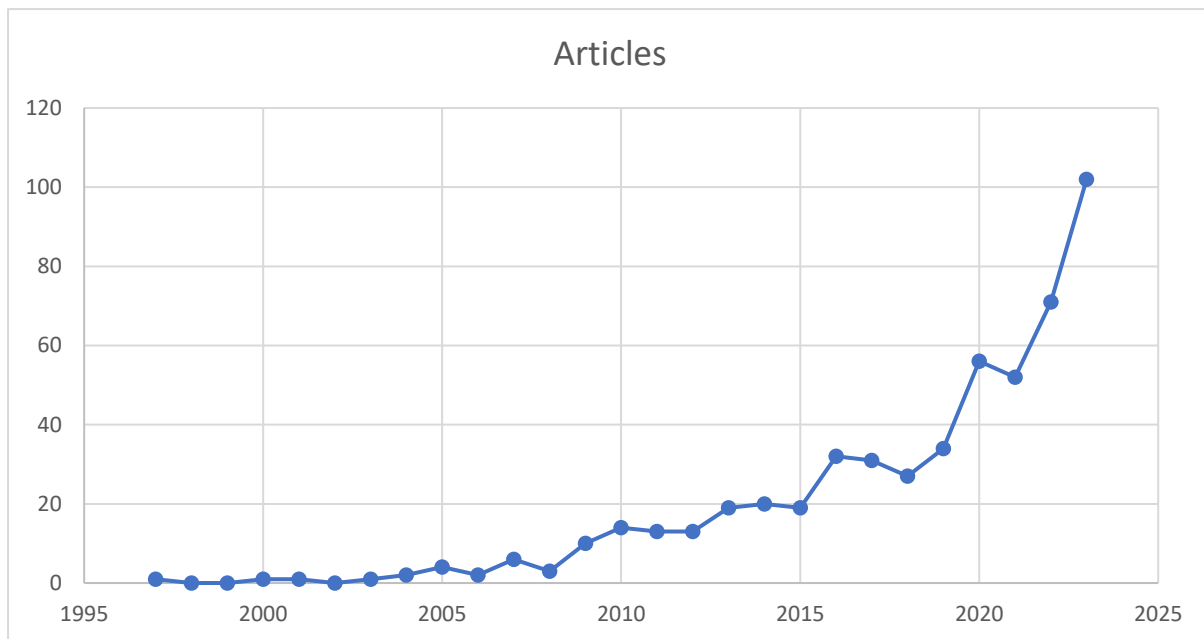


Figure 1. Annual publication production
Source(s): Authors' own work

– 4.2.3. Most relevant journals

The table 4 provides a comprehensive overview of key bibliometric indicators for leading journals in the field of CSR and audit. These metrics include the h-index, g-index, m-index, total citations (TC), number of publications (NP), and the year each journal started publishing (PY_start).

Understanding these indicators is crucial for evaluating the impact, productivity, and growth trends of research within this interdisciplinary domain.

Metrics such as the h-index (Hirsch, 2005) and g-index (Egghe, 2006) help assess the scholarly influence and citation impact of journals. The m-index (Bornmann et al. (2008) offers insights into the consistency of a journal's citation impact over time.

Total citations and the number of publications provide a measure of the journal's overall contribution to the field, while the starting year contextualizes the development timeline of research dissemination in this area. By analyzing these metrics, researchers and practitioners can identify influential journals,

Table 4. Top 10 journal publications and citation trend

	h_index	g_index	m_index	TC	NP	PY_start
Journal of Business Ethics	16	19	0,64	3247	19	2000
Journal of Cleaner Production	11	13	0,846	510	13	2012
Sustainability	10	18	1,111	365	26	2016
Social Responsibility Journal	8	15	0,444	575	15	2007
Corporate Social Responsibility and Environmental Management	7	9	1	235	9	2018
International Journal of Accounting and Information Management	6	7	1	228	7	2019
Cogent Business & Management	5	5	1	45	5	2020
Corporate Governance: The International Journal of Business in Society	5	5	1,25	163	5	2021
Sustainability Accounting, Management and Policy Journal	5	5	0,385	289	5	2012
International Journal of Auditing	4	4	0,667	64	4	2019

Source(s): Authors' own work

This table provides valuable insights into the top and influencing journals publishing research at the intersection of Corporate Social Responsibility (CSR) and auditing. These journals represent the evolution in research publication and could be interpreted as follows;

1. Journal of Business Ethics:
 - Highest h-index (16) and g-index (19), indicating the most influential papers in this field.
 - Highest total citations (TC: 3247) and second-highest number of papers (NP: 19).
 - Longest publication history in this area, starting from 2000.
2. Sustainability:
 - Highest number of papers (NP: 26) despite a relatively recent start (2016).
 - High m-index (1.111), suggesting rapid accumulation of citations.
 - Indicates a growing focus on sustainability-related auditing and CSR research.
3. Journal of Cleaner Production:
 - Second-highest h-index (11) and g-index (13).
 - Substantial citations (TC: 510) with a moderate number of papers (NP: 13).
 - Suggests high-impact research in this area since 2012.
4. Social Responsibility Journal:
 - Despite an earlier start (2007), it has fewer citations than newer journals, indicating a steady but slower growth in impact.
5. Corporate Social Responsibility and Environmental Management:
 - High m-index (1) despite recent start (2018), suggesting quickly influential papers.
6. Recent Entrants:
 - Journals like Cogent Business & Management and Corporate Governance: The International Journal of Business in Society show high m-indexes despite recent entry, indicating rapid impact.

7. Specialized Journals:

- International Journal of Auditing and International Journal of Accounting and Information Management have fewer papers but maintain decent citation rates, reflecting their specialized nature.

8. Impact Trends:

- Newer journals generally have higher m-indexes, suggesting increasing recent interest in CSR and auditing research.
- Older journals have higher total citations, reflecting their established position in the field.

– 4.2.4. Most impactful authors

Table 5 presents the list of the top 5 most impactful authors. Prof. Khaled Hussein was the most impactful author with h index equal to 7 in 2015. Khaled Hussainey has emerged as a significant contributor to the literature on auditing and Corporate Social Responsibility (CSR), particularly in the context of Islamic banking. His pioneering research, often representing the first comprehensive studies in crucial areas, has filled important gaps in our understanding of CSR and auditing practices in Islamic financial institutions. Hussainey's work is characterized by methodological rigor, large-scale cross-country analyses, and a multifaceted approach that examines various aspects of CSR disclosure and auditing practices. His studies not only contribute to theoretical frameworks but also offer practical implications for policy makers and regulators. By consistently producing "first of its kind" research and addressing under-explored areas, Hussainey has significantly advanced our knowledge of CSR and auditing in diverse financial contexts, making his work highly impactful in this field.

Table 5. Most productive and impactful authors with their metrics

Author	h_index	g_index	m_index	TC	NP	PY_start
HUSSAINEY K	7	7	0,7	365	7	2015
DAKHILI A	3	3	0,75	64	3	2021
POPESCU CRG	3	3	0,5	124	3	2019
RODRIGUES LL	3	3	0,375	117	3	2017
ZAHID RMA	3	4	1	85	4	2022

Note(s): TC = Total citations; NP = number of publications; PY = publication year

Source(s): Authors' own work

4.2.5. Most cited documents

The most cited documents are presented in table n°6 with the title of the paper, the year of publication and the total of citation. Kim *et al.*, (2012) "Is Earnings Quality Associated with Corporate Social Responsibility?" is the most cited document as it has received 1013 total citations.(Khan et al., 2013) "Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy" is the second most influential document as it has received 707 citations.

Table 6. Most cited documents and influenced articles on CSR and auditing

Document	Titre	Year	Local Citations	Global Citations
(Kim et al., 2012)	Is Earnings Quality Associated with Corporate Social Responsibility?	2012	40	1013
(Khan et al., 2013)	Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy	2013	40	707
JIZI MI, 2014, J BUS ETHICS	10.1007/s10551-013-1929-2	2014	28	530
SAID R, 2009, SOC RESPONSIB J	10.1108/17471110910964496	2009	35	383
CHEN L, 2016, J MANAG ACCOUNT RES	10.2308/jmar-51411	2016	21	109
APPUHAMI R, 2017, AUST ACCOUNT REV	10.1111/auar.12170	2017	29	87

Note(s): Global Citations = the citations that an article receives as is (without filtration). Local Citations = the citations that an article receives from other articles in the review corpus only (with filtration)

Source(s): Authors' own work

4. 3. Relational metrics (knowledge structure)

The science mapping in his paper is relevant to references co-citation network (4.3.1.) and conceptual structure (4.3.2)

4.3.1. References co-citation network and Research gap via co-word analysis (keywords) and Conceptual structure

Figure 2 presents a keyword co-occurrence network related to corporate social responsibility (CSR) and auditing literature. The network reveals a structured intellectual landscape organized around several interconnected thematic clusters, reflecting the main research streams in the field. At the core of the network, the most prominent cluster is centered on corporate social responsibility, which appears as the dominant and most connected keyword. This centrality confirms that CSR constitutes the foundational pillar of the literature, strongly associated sustainability, auditing, and financial performance. This finding aligns with prior studies emphasizing the centra role of CSR in shaping corporate strategies and accountability frameworks (Archie B. Caroll, 1999; Michael E. Porer and Mark R. Kramer, 2006).

A first cluster (blue) highlights the growing importance of **audit and governance mechanism** in CSR practices. Keywords such as audit, social audit, and accounting reflect the expansion of auditing functions toward non-financial information. This evolution is consistent with the literature on sustainability auditing and assurance, which stresses the need for credibility and transparenc in CSR disclosures (Simnett et al., 2009; D. Owen, 2007).

A second cluster (green) focuses on the relationship between CSR and firm performance. The presence of financial performance, innovation, and supply chain suggests that CSR is

increasingly viewed as a driver of competitive advantage. This supports the well-established argument that responsible practices can enhance both financial and non-financial performance (M. Orlitzky e al., 2003; A. McWilliams and D. Siegel, 2001).

4.3.2. Conceptual structure

4.3.2.1. Key-words co-occurrence network

Figure2. Analysis based on keywords co-occurrence in documents related to CSR and auditing.

At the core of the network, the most prominent cluster is centered on corporate social responsibility, which appears as the dominant and most connected keyword. This centrality indicates that CSR constitutes the fundamental pillar of the literature, strongly linked with key concepts such as sustainability, auditing and financial performance. The strong interconnections suggest that research increasingly integrates CS into both accounting practices and performance evaluation frameworks.

A first cluster (blue) emphasizes the relationship between CSR and **audit and governance mechanisms**. Keywords such as audit, social audit, accounting and measurement highlight the growing importance of verification and control processes in ensuring the credibility of CSR practices. This cluster also reflects the evolution of auditing from a purely financial function toward a broader role that includes non-financial and social dimensions. A second cluster (green) focuses on **performance and organizational implications of CSR**. The presence of terms like financial performance, supply chain, and innovation suggests that CSR is increasingly viewed as a strategic tool that enhances competitiveness and firm value. This stream of research underlines the link between responsible practices and long-term economic outcomes. A third cluster (red) captures the **reporting and standardization dimension of CSR**. Keywords such as sustainability reporting, GRI, and disclosure indicate the importance of transparency and the institutionalization of CSR practices through formal reporting frameworks. This cluster highlights the role of standardized guidelines in shaping corporate communication and accountability (GRI). A fourth cluster (yellow) is indicated to **environmental concerns**, where terms like environment, carbon footprint, renewable energy, and environmental impact are dominant. This reflects the increasing attention given to environmental sustainability within CSR research, particularly in relation to climate change and ecological performance measurement (Schaltegger and Wagner, 2006). Additionally, a peripheral cluster addresses ethical and social dimensions, including keywords such as ethics, integrity, and codes of conduct. Although less central, this cluster underscores the normative foundations of CSR and its role in shaping responsible corporate behaviour (Freeman, 1984).

Overall, the network highlights a strong interconnection between auditing, performance, reporting, and environmental concerns, suggesting that CSR research is evolving toward a more integrated and multidisciplinary perspective. The prominence of sustainability-related keywords also indicates a shift from traditional *CSR approaches* toward a broader sustainability-oriented paradigm.

competitiveness. Additionally, the inclusion of supply chain-related concepts highlights the expansion of CSR concerns beyond organizational boundaries toward responsible value chain management.

The network also reveals significant cluster related to sustainability reporting, disclosure, GRI and transparency. This indicates the growing institutionalization of CSR reporting practices and the increasing adoption of *international sustainability* reporting frameworks; the prominence of these keywords demonstrates that organizations are under increasing pressure from regulators, investors, and stakeholders to disclose non-financial information and communicate their environmental, social, and governance (ESG) performance more transparently.

Environmental sustainability constitutes another major dimension of the network. Keywords, such as environment, carbon footprint, renewable energy, environmental impact, and energy audit from a distinct thematic cluster reflect the rising importance of climate-related issues in CSR and auditing research. The emergence of carbon footprint and renewable energy concepts indicates a growing academic focus on ecological accountability, environmental performance measurement, and sustainable development strategies.

Furthermore, the network includes themes associated with ethics and integrity, codes of conduct, and stakeholder engagement, highlighting the ethical and normative foundations of CSR. Although these themes appear less central compared to sustainability and auditing concepts, they remain important components of responsible corporate behaviour and governance practices.

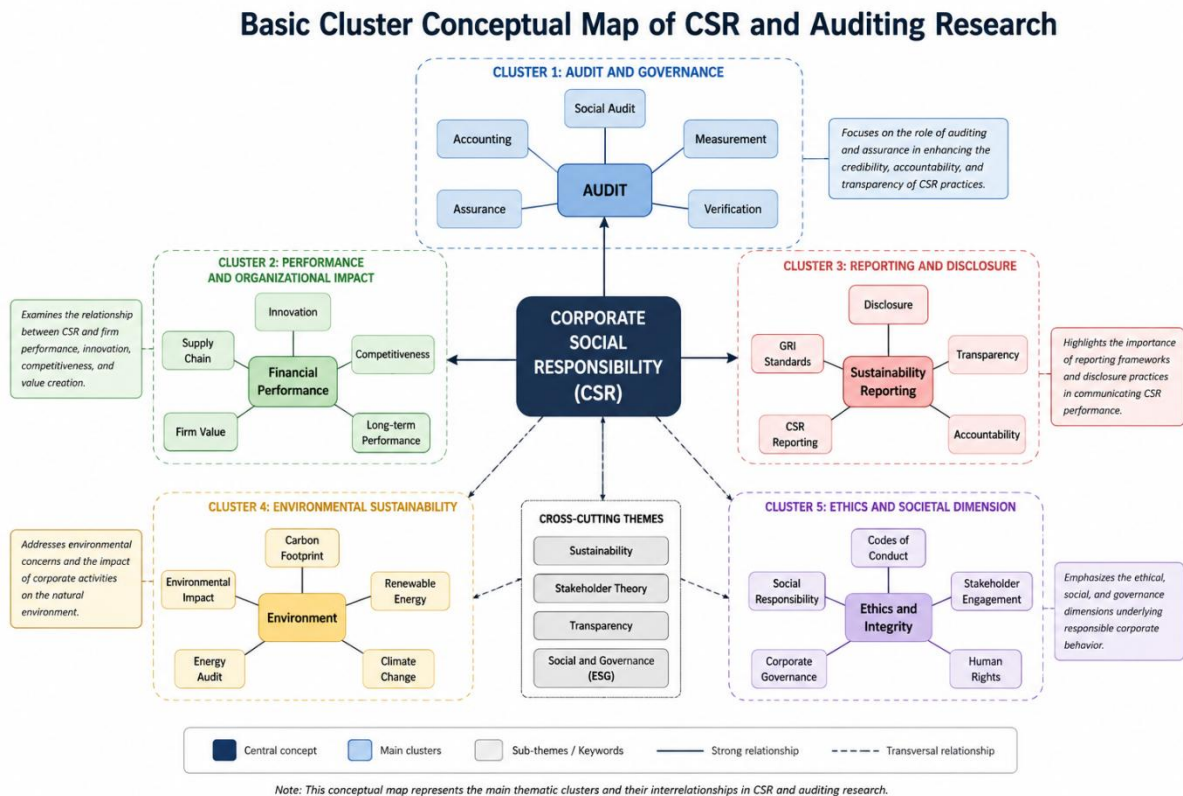
The coexistence of multiple interconnected clusters demonstrates that the literature on CSR and auditing has evolved into a *multidisciplinary and integrated* research field. The network reveals strong interactions between sustainability, governance, evaluation, ethics, and accountability mechanisms. This interconnectedness suggests that modern CSR research increasingly adopts holistic perspectives that combine financial and non-financial dimensions of corporate performance.

Overall, the keywords co-occurrence network illustrates the dynamic evolution of CSR and auditing research toward broader sustainability-oriented paradigms. The figure highlights how the field is progressively shifting from traditional financial accountability models toward integrated approaches emphasizing transparency, stakeholder engagement, environmental responsibility, and long-term sustainable value creation.

4.3.2. Thematic Map

The basic themes cluster conceptual map provides a comprehensive overview of the intellectual structure of the literature on corporate social responsibility (CSR) and auditing. The map illustrates the main thematic clusters and their interrelationships, demonstrating how CSR has evolved into a multidisciplinary field integrating governance, sustainability, ethics, environmental accountability, and organizational performance.

Figure 4. Thematic map



At the center of the conceptual map, Corporate Social Responsibility (CSR) appears as the core concept connecting all thematic dimensions. Its central position reflects the dominate role of CSR in shaping contemporary discussions in auditing, sustainability, reporting practices, and stakeholder accountability. The strong connections between clusters indicate that CSR research is no longer limited to philanthropic or ethical concerns but has become deeply integrated into strategic management and corporate governance frameworks.

The first cluster, **Audit and Governance**, focuses on the role of auditing and assurance mechanisms in enhancing the credibility and reliability of CSR practices. Keywords such as social audit, measurement, verification, accounting and assurance demonstrate the increasing importance of non-financial auditing in evaluating corporate sustainability performance. This cluster highlights the transformation of auditing from a traditional financial control function into a broader governance mechanism capable of addressing social and environmental responsibilities. The literature emphasizes that sustainability assurance contributes to transparency and stakeholder trust (Simnet *et al.*, 2009).

The second cluster, **Performance and Organizational Impact**, examines the relationship between CSR and organizational outcomes. Concepts such as financial performance, innovation competitiveness, firm value, and supply chain indicate that CSR is increasingly perceived as a strategic driver of long-term value creation. This cluster reflects the resource-based and stakeholder perspectives suggesting that socially responsible practices can improve corporate reputation, operational efficiency, and competitive advantage (Porter, 2023).

The third cluster, **Reporting and disclosure**, emphasizes the growing institutionalization of sustainability communication. Keywords including sustainability reporting, GRI standards, disclosure, transparency, and accountability illustrate the importance of reporting frameworks

in standardizing CSR information. The cluster demonstrates that organizations increasingly rely on formal reporting practices to communicate environmental, social, and governance (ESG) performance to stakeholders. This trend reflects the global expansion of sustainability reporting standards and integrated reporting initiatives.

The fourth cluster, **Environmental Sustainability**, addresses ecological and climate-related dimensions of CSR. Terms such as carbon footprint, renewable energy, environmental impact, energy audit, and climate change reveal the increasing integration of environmental concerns into auditing and accountability systems. This cluster indicates that environmental sustainability has become one of the most dynamic research areas within CSR literature, particularly in response to global climate challenges and sustainable development goals.

The fifth cluster, **Ethics and societal dimension**, highlights the normative and ethical foundations of CSR. Keywords such as codes of conduct, stakeholder engagement, human rights, corporate governance, and social responsibility demonstrate that ethical behavior and stakeholder relations remain fundamental components of responsible business practices. This cluster aligns with stakeholder theory developed by Freeman (1984) which emphasizes the importance of balancing the interests of multiple stakeholder groups.

In addition to these main clusters, the map identifies several **cross-cutting themes**, including sustainability, stakeholder, and ESG. These transversal concepts connect the different clusters and demonstrate the integrated nature of CSR research. Their presence indicates that sustainability require interdisciplinary approaches combining auditing, governance, environmental management, and ethics.

Overall, the conceptual map demonstrates that CSR and auditing research has evolved toward a holistic and interconnected framework. The strong relationships among clusters highlight the progressive convergence between sustainability, governance, environmental responsibility, and organizational performance. This evolution confirms that CSR is becoming a central strategic and institutional dimension within modern corporate practices and academic research.

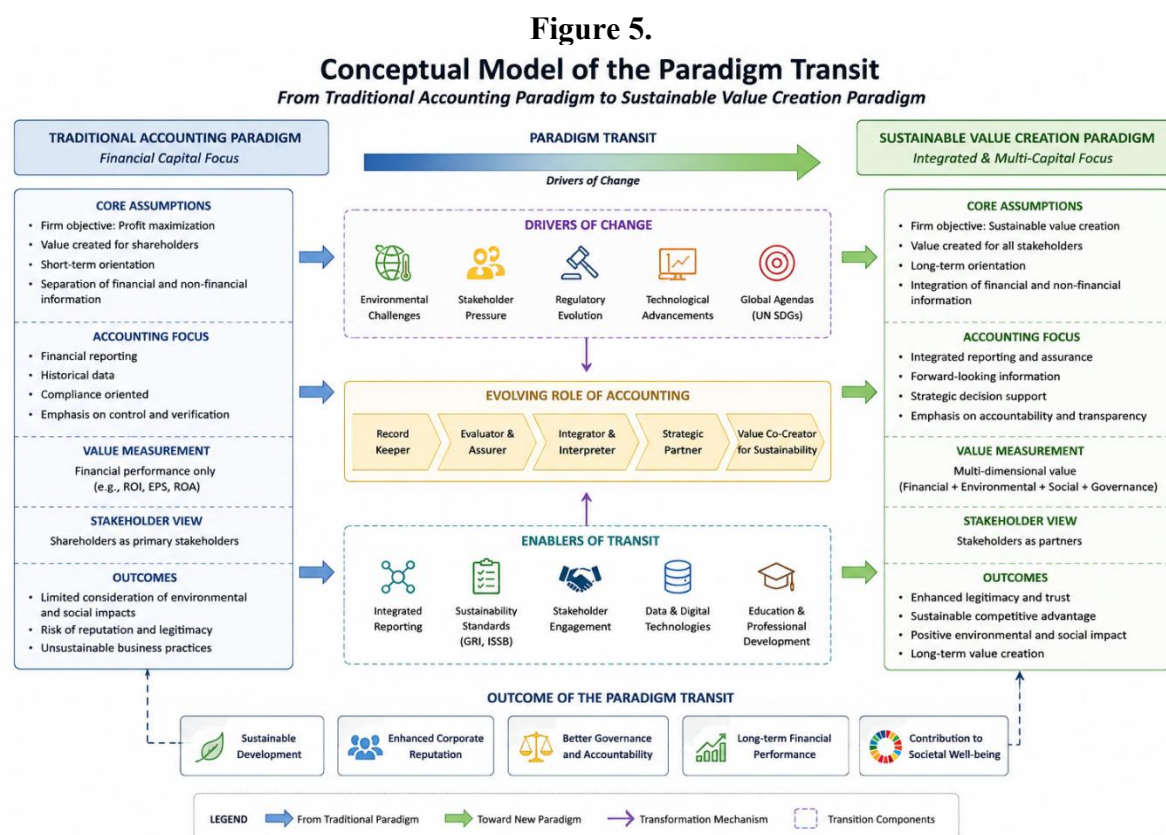
4.3.3. Analysis of the Niche themes cluster

The Niche Theme Cluster, located in the upper-left quadrant of the thematic map, represents highly developed but relatively isolated research topics characterized by high density and low centrality. These themes possess strong internal cohesion and a well-established theoretical foundation; however, they remain less connected to the broader intellectual structure of CSR and auditing research. Despite their peripheral position, niche themes often provide specialized knowledge and contribute to the diversification of the field.

In the present thematic map, the niche cluster includes keywords such as ethics and integrity, codes of conduct, innovation, supply chain, and social responsibility. These topics reflect specialized streams of research that focus on the ethical, behavioral, and operational dimensions of corporate responsibility. The prominence of **ethics and integrity** highlights the normative foundations of CSR. In accordance to Carroll (1991), ethical responsibility constitutes one of the four dimensions of corporate social responsibility, alongside economic, legal, and philanthropic responsibilities. Similarly, the keyword codes of conduct further reinforces the importance of ethical governance within organizations. Codes of conduct are regarded as instruments for promoting responsible behavior, transparency, and compliance with ethical standards (Muel, 2004). **Innovation** also is a significant niche which reflects the growing intersection between CSR and organizational competitiveness. Kanter (1999) argues that socially responsible practices can stimulate innovation by encouraging firms to develop

sustainable products, process and business models. The inclusion of **supply chain** issues indicates growing interest in responsible supply chain management. Globalization has expanded corporate responsibility beyond organizational boundaries, making firms accountable for the social and environmental impacts of their suppliers and partners. More recently, sustainable supply chain management has become a critical area for addressing labor rights, environmental performance, and stakeholder expectations. The theme of social responsibility itself remains an important niche area. While CSR constitutes the central concept of the broader network, specific research on social responsibility often focuses on community engagement, employee welfare, and social impact assessment. In accordance to Freeman (1984), organizations must consider the interests of multiple stakeholder groups rather than focusing exclusively on shareholders. Their perspective has significantly influenced research on the social dimensions of corporate responsibility.

4.3.4. Conceptual model of the transformation of accounting research around CSR and audit: the paradigm transit



The conceptual model in Figure 5 illustrates the transition from the traditional accounting paradigm toward a sustainable value creation paradigm. This paradigm transit reflects the profound transformation of accounting and auditing practices in response to increasing environmental, social, technological, and governance challenges. The model demonstrates how accounting evolves from a purely financial and compliance-oriented function into a strategic mechanism supporting sustainability, stakeholder engagement, and long-term value creation. On the left side of the model, the traditional Accounting Paradigm is characterized by a dominant focus on financial capital and shareholder value maximization. The model shows that traditional accounting systems primarily emphasize financial reporting, historical data, compliance, and control mechanisms. Within this paradigm, firm performance is mainly evaluated using financial indicators such as profitability, return on investment, and earnings performance. Stakeholders are narrowly defined, with stakeholders considered the primary beneficiaries of corporate activities. Consequently, environmental and social dimensions remain marginal within decision-making and reporting processes. The model also highlights the limitations of this paradigm, including reputational risks, weak consideration of sustainability issues, and the persistence of unsustainable business practices.

The center of the model represents the **Paradigm transit**, which is driven by several interconnected forces. These drivers include environmental challenges, stakeholder pressure, regulatory evolution, technological advancements, and global sustainability agendas such as the United Nations Sustainable Development Goals (SDG). The model suggests that these

pressures collectively challenge the adequacy of traditional accounting frameworks and create the need for more integrated and sustainable approaches to corporate reporting and governance. A central component of the transition is the **evolving role of accounting**. The model demonstrates that accountants and auditors are no longer limited to the role of record keepers and financial controllers. Instead, their role progressively expands toward assurance provision, strategic interpretation, stakeholder communication, and sustainability value creation. This transformation reflects the emergence of integrated thinking within accounting practices, where financial and non-financial information become increasingly interconnected. The model therefore highlights the growing strategic relevance of accounting professionals in supporting organizational sustainability and accountability.

The transition process is further supported by several **enablers of transit**, including integrated reporting, sustainability standards such as GRI and ISSB framework, stakeholder engagement, digital technologies, and professional education. These mechanisms facilitate the integration of environmental, social, and governance (ESG) dimensions into accounting systems and corporate structures. In particular, digital transformation and sustainability reporting standards contribute to improving transparency, comparability, and the reliability of non-financial information.

On the right side of the figure, the **Sustainable Value Creation Paradigm** represents the emerging accounting model. Unlike the traditional paradigm, this new framework adopts a multi-capital and stakeholder-oriented perspective. The model emphasizes long-term value creation, integrated reporting, accountability, transparency, and strategic decision-making. Value is no longer restricted to financial performance alone but incorporates environmental, social, and governance dimensions. Stakeholders are considered active partners rather than passive recipients of information, reflecting a broader conception of corporate responsibility. The model highlights the expected outcomes of this paradigm transition. These include enhanced corporate legitimacy, sustainable competitive advantage, improved governance and accountability, positive environmental and social impacts, and long-term organizational resilience. The integration of sustainability principles into accounting practices therefore contributes not only to firm performance but also to societal well-being and sustainable development.

Overall, the conceptual model demonstrates that the accounting profession is undergoing a significant paradigm shift from a narrow financial logic toward a holistic sustainability-oriented approach. The figure illustrates that this transformation is not merely technical but also institutional, strategic, and ethical, requiring organizations to rethink how value is created, measured, and communicated in a rapidly changing global environment.

5- Discussion of fundings and proposal for future research agenda

5.1. Discussion of fundings

Bibliometric analysis reveals an interrelationship between several themes in the literature, but the concept of CSR occupies a central place. There is, however, a certain proximity between the terms sustainability, reporting, auditing, and carbon footprint. The Emphasis on the Term CSR at the Core of Cluster Research.

CSR is a sustainability concept that highlights the importance of integrating social, environmental, and governance dimensions into the auditing process.

Collectively, these findings indicate that CSR has significant implications for audit practices and audit opinions, but the direction and magnitude of these effects depend on firm characteristics, governance quality, and the quality of CSR reporting and assurance.

5.2. Future research agenda

Based on the bibliometric analysis, this research has basically identified gaps in the literature which promises for future research agenda. First, there is a crucial need to study the interplay between the CSR and audit opinion in developed countries or in the emerging markets. Second, researches must focus on the importance of the digital tools in facilitating compliance and assurance and giving audit opinion by auditors. Finally, future studies are encouraged to examine sustainability regulations in reporting and more researches is needed to compare between countries and employing mixed methodologies.

The coexistence of mature themes, niche themes, and emerging themes suggest that the field of CSR and auditing remains dynamic and continues to evolve in response to new societal, technological and regulatory challenges.

5.2.1. Greenwashing detection and sustainable assurance

The emergence of greenwashing as a developing research theme highlights the need for further investigation into the credibility of sustainability disclosures. Future studies could explore how external assurance, social auditing, and advanced auditing techniques contribute to detecting and reducing greenwashing practices.

5.2.2. CSR, tax responsibility, and corporate accountability

The growing attention to corporate tax avoidance suggests that future research should investigate the relationship between tax transparency and CSR performance. While tax behavior is increasingly viewed as a component of corporate responsibility, empirical evidence remains limited. Future studies could explore whether firms with strong CSR commitment demonstrate more responsible tax practices and how stakeholders perceive the interaction between tax strategies and corporate ethics (Hoi et al. 2013).

5.2.3. Artificial intelligence and digital transformation in social auditing

Rapid technological advancements provide opportunities to explore how artificial intelligence, big data analytics, blockchain, and digital reporting system can enhance auditing and sustainable assurance processing. Future research could examine the role of emerging technologies in improving transparency, data reliability, fraud detection, and real-time monitoring of ESG performance

5.2.4. Sustainability, auditing in developing countries

The thematic analysis indicates a growing interest in CSR practices within developing economies. Future studies should investigate how institutional environments, regulatory frameworks, and cultural factors influence the implementation of social audits and sustainability reporting in emerging markets. Comparative studies between developed and developing countries could provide valuable insights into the contextual determinants of CSR effectiveness

5.2.5. ESG reporting and global sustainability standards

The increasing prominence of sustainability reporting suggests a need to evaluate the impact of newly established global standards, particularly those developed by the International Sustainability Standards Board. Future research could assess how standardization affects reporting quality, comparability, and investor decision-making. Researchers may also explore the convergence between financial reporting and sustainability reporting systems.

5.2.6. Social auditing and sustainable supply-chain

The niche theme related to supply-chain management indicates opportunities for further investigation into social auditing across global value chains. Future studies could explore how social audits contribute to labor rights protection, environmental compliance, and ethical sourcing practices.

5.2.7. Integration of CSR and organizational Performance

Although the relationship between CSR and financial performance is well-established, future research should move beyond traditional financial indicators and examine broader dimensions

of organizational value creation. Researchers could investigate how social audits influence innovation, resilience, stakeholder trust, and long-term sustainability performance. **5.2.8.**

Stakeholder engagement and participatory auditing

Future research may explore more inclusive auditing models that actively involve stakeholders in evaluating social and environmental performance. Participatory auditing approach could provide deeper insights into community expectations and enhance the legitimacy of sustainable reporting.

5.2.9. Climate change and environmental auditing

The increasing prominence of environmental themes suggests the need for more research on climate-related auditing practices. Future studies could examine carbon auditing, biodiversity reporting, environmental risk assurance, and the role of auditors in supporting corporate climate transition strategies.

6- Conclusions

This research conducted a bibliometric analysis of studies focused on CSR and auditing from 2018 to 2023, based on a corpus of 534 publications indexed in Scopus and processed using Vosviewer. The study employed a quantitative approach to explore the relationship between the concepts of CSR and auditing through keywords co-occurrence networks, thematic mapping, and conceptual structure analysis.

Methodologically, the use of a combination of criteria (co-occurrence, co-citation, co-authorship) allowed for a precise focus on the relationship between CSR and auditing. The use of the Scopus database ensured the inclusion of reliable research papers representative of the aforementioned concepts, while Vosviewer highlighted the relationships between keywords, authors, and countries. This method led to a robust triangulation, combining quantitative analysis and conceptual interpretation, in order to obtain meaningful results.

Empirically, the results indicate a high volume of scientific publications by top-ranked Anglo-Saxon journals, reflecting their significant role in global publishing networks. However, the importance of international collaborations, particularly between European, African, American, and Asian researchers, must be emphasized.

Keyword co-occurrence analysis confirmed the explicit relationship between CSR and auditing, while also highlighting emerging themes such as carbon footprinting, sustainability reporting, and social auditing.

The thematic analysis further reveals the coexistence of mature, specialized, and emerging research areas. Motor themes emphasize the strategic importance of auditing, sustainability, and performance measurement, while niche themes highlight the growing relevance of ethics, innovation, and responsible supply chain management. At the same time, emerging themes such as greenwashing, tax responsibility, transparency, and sustainability practices in developed countries indicate new research frontiers that are likely to shape future scholarly debates.

The conceptual analysis also illustrates a paradigm transition within the accounting and auditing profession. Traditional approaches focused primarily on financial reporting and shareholder value are progressively being replaced by sustainability-oriented frameworks that emphasize integrated reporting, stakeholder engagement, environmental accountability, and long-term value creation. This transformation reflects the increasing recognition that organizations are accountable not only for their economic performance but also for their social and environmental impacts. Overall, the results confirm that CSR and auditing research has evolved into a multidisciplinary and interconnected field that combines insights from

accounting, management, governance, sustainability, and ethics. The increasing prominence of sustainability-related topics suggests that future developments will continue to strengthen the integration of environmental, social, and governance (ESG) dimensions into auditing and reporting practices.

From a practical perspective, it highlights the growing role of auditing and assurance mechanism in promoting transparency, accountability, and sustainable business practices. As organizations face increasing pressure from regulators, investors, and society, the integration of CSR and auditing will remain a critical area for both academic research and professional practice.

Despite its contribution, our study presents a limit because it is closely related to the Scopus database, this could omit relevant studies from other sources rather than the Web of Science.

In conclusion, this study recognizes that CSR is a concept of interest to auditors who adopt a socially responsible approach in their auditing decisions. Methodologically, it demonstrates the relevance of bibliometric analysis for studying conceptual links. Empirically, it reveals several interrelated fields with a diverse thematic focus.

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