Review Article

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Environmental accounting and profitability: Evidence from a bibliometric mapping.

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***Abstract*—** Environmental challenges have increased the relevance of accounting approaches capable of linking sustainability practices with organizational performance. This study examines the scientific development of research connecting environmental accounting and profitability through a bibliometric analysis of 118 articles indexed in Web of Science and Scopus. The analysis identifies the main publication of outlets, influential authors, geographical distribution, and thematic evolution of the field. The results reveal a growing academic interest over recent years, together with a conceptual shift from descriptive sustainability reporting toward studies that evaluate economic implications. Emerging research trends emphasize environmental disclosure, corporate responsibility, and efficiency-oriented green accounting practices as mechanisms that may support long-term value creation. Overall, the findings suggest that environmental accounting is progressively positioned as a managerial tool that contributes to both sustainability objectives and financial performance assessment, while highlighting the need for further empirical exploration across sectors and contexts.

Keywords: sustainability, environmental accounting, financial performance, scientometrics.

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I. INTRODUCTION

In recent decades, environmental degradation has gone from being a secondary issue to a key factor in economic and business decisions. Increasing pollution, resource depletion, and climate risks have driven institutions and firms to adopt sustainable strategies that protect the environment without hindering their operations [1], aligning with goals such as the UN Sustainable Development Goals [2]. Rather than representing only a regulatory obligation, these initiatives have stimulated the incorporation of environmental criteria into corporate performance evaluation. Within this context, environmental accounting emerges as a mechanism that allows organizations to integrate ecological variables into traditional accounting systems. Its purpose is not limited to recording environmental expenditures but also includes identifying impacts, evaluating liabilities and supporting managerial decisions through the linkage between environmental and financial information [3]. Consequently, accounting information expands its traditional scope and becomes an instrument for organizational transparency and long-term planning.

Both, the concept of eco-efficiency connects environmental responsibility with economic performance. Instead of assuming a trade-off between sustainability and profitability, this perspective proposes that efficient resource use and pollution reduction can contribute to value creation. Empirical approaches have attempted to measure this relationship by combining financial ratios with environmental indicators in certified organizations [4]. As a result, the accounting discipline has increasingly incorporated sustainability-related topics into its research agenda, consolidating environmental accounting as a specialized research line [5]; [6]. Understanding how this field evolves requires methodological tools capable of synthesizing large volumes of scientific production. Bibliometric analysis fulfills this role by identifying patterns, influential authors, and thematic trends within a knowledge domain [7]; [8]; [9]. At the same time, it should be noted that this is an effective tool for researchers, as it facilitates the search for specialized journals and allows them to identify the most relevant trends in their field, improving their publication options [10].

Literature reviews play a complementary role by organizing previous findings, detecting research gaps, and guiding future studies [11]. Although research on this topic has grown in recent years, the diversity of approaches continues to hinder the development of a single understanding of environmental accounting and business profitability. Other authors emphasize the need to evaluate the content of publications individually, beyond traditional bibliometric indicators [12]. Therefore, analyzing scientific output in an integrated manner becomes necessary to clarify the theoretical and empirical development of this relationship.

In this context, this research aims to examine the evolution and consolidation of environmental accounting based on specialized scientific literature. Using a bibliometric approach, it seeks to understand how academic production on this topic has been shaped, identify the dynamics of knowledge development, and recognize the main lines of research that have guided the scientific debate on the links between environmental information management and business profitability.

Theoretical foundations of the relationship between environmental accounting and profitability

The relationship between environmental accounting and corporate profitability has been examined through different theoretical perspectives that help explain why organizations increasingly integrate environmental management and disclosure practices into their strategic decision-making processes.

According to legitimacy theory, companies seek to maintain social acceptance by disclosing environmental information that demonstrates alignment with societal expectations. Environmental reporting therefore serves not only as a communication mechanism but also as a means of strengthening corporate reputation and reducing exposure to social or regulatory pressures. Recent studies suggest that greater environmental transparency can positively influence stakeholders' perceptions and contribute to improved organizational performance [13]; [14]. Stakeholder theory argues that firms must respond to the interests and expectations of diverse groups, including investors, customers, regulators, and local communities. From this perspective, environmental accounting facilitates the disclosure of information regarding corporate environmental impacts, helping organizations build trust and strengthen long-term value creation. Recent evidence indicates that environmental management and disclosure practices may enhance financial performance when they effectively address stakeholder demands [15]; [16]. Institutional theory, in turn, explains the adoption of sustainability and environmental reporting practices as a response to regulatory, normative, and cultural pressures within the organizational environment. The growing diffusion of international sustainability standards has encouraged greater convergence in corporate reporting practices, promoting the integration of environmental information into business management processes. Under this approach, environmental accounting can be understood as a practice driven not only by economic considerations but also by the need to achieve institutional legitimacy in increasingly sustainability-oriented markets [17]; [18].

Taking together, these theoretical perspectives suggest that environmental accounting extends beyond a purely informational role and may become a strategic mechanism capable of influencing competitiveness, reputation, and long-term economic value creation.

II. METHODOLOGY

An exploratory-descriptive design was adopted to map the growth of research on environmental accounting and profitability. Bibliometrics was used because it allows for systematic review of large academic databases and the detection of intellectual patterns [7]. Data was collected from Web of Science and Scopus on October 20, 2024, by searching for "environmental accounting" and "profitability" in titles, abstracts, and keywords, specifically in scientific articles [19]. After removing duplicates, 118 documents were identified, so:

TABLE I
SEARCH SUMMARY

Database	Number of documents	Search equation	Inclusion criteria
Web of Science	50	*TITLE-ABS-KEY ("environment* accounting") AND TITLE-ABS-KEY ("profit*")*	Subject area: Economics, Econometrics and Finance; Business, Management and Accounting Document type : Article Language: All
Scopus	68		

After that and based on what M. Aria and C. Cuccurullo [20], this information was integrated into R Cloud using the tidyverse and readxl packages with the full_join function. The data was then examined in the blibliometrix R package and VOSViewer software, condensing the results into a performance analysis that takes into account bibliometric indicators describing different metrics, following the guidelines set out by Author's [21], but not before highlighting that this approach is based on specific numerical data (number of articles and citations) to provide an objective and comparable assessment of scientific productivity [22]. Also, five representative articles were reviewed, following the methodology described by Author's [23] regarding the evaluation and synthesis of relevant studies to answer a specific question, to obtain solid and reliable conclusions. A systematic review identifies key contributions to an area of knowledge, and its findings are presented descriptively [24]. This methodology, which combines the rigor of systematic reviews with the breadth of bibliometric studies, has been endorsed by previous research [25]. In this way, an in-depth and detailed analysis of the topic is achieved, while obtaining a global perspective of its historical development.

III. THEMATIC DEVELOPMENT

Performance Analysis

This section presents a descriptive analysis based on academic output published in specialized journals, addressing the synergy between the terms: Environmental Accounting and Profitability, beginning with the metric we identified as: number of articles published per year, which serves as an indicator of dynamism and relevance, with the number of publications reflecting interest [26] (See figure 1).

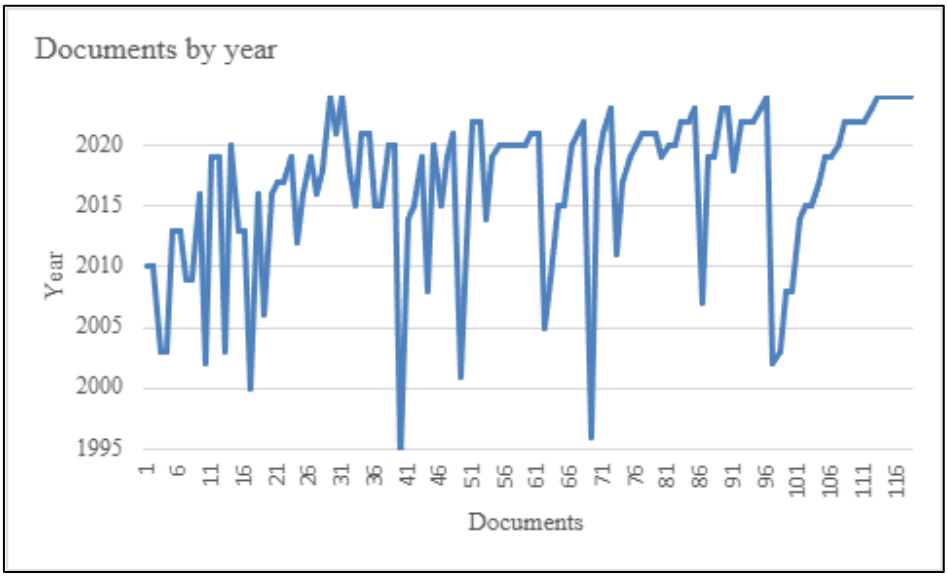

Fig. 1: Articles published per year.

The bibliometric indicators reveal a progressive consolidation of research connecting environmental accounting and profitability. Rather than exhibiting continuous growth, the field shows an initial exploration phase followed by a stage of accelerated expansion. During the first years of publication, contributions were sporadic, suggesting that the topic was addressed only marginally within broader sustainability debates. However, from approximately 2020 onward, scientific output increased considerably, indicating the transition from an emerging topic to a structured research line. This change coincides with the strengthening of international sustainability policies and the institutionalization of environmental disclosure practices. Therefore, academic attention to this topic appears to be driven by advances in academic theory and by pressure on organizations and regulators to demonstrate how environmental initiatives relate to financial and operational results.

On the other hand, including the metric of most cited journals in a bibliometric study is essential, as this indicator reveals the scope and significance of publications within an academic discipline [27]. Their high number of citations not only reflects methodological rigor, but also greater dissemination among the scientific community [28]. By integrating this criterion into bibliometric analyses, a more accurate view of the influence and trajectory of scientific contributions is obtained [29]. For this reason, they are an indispensable tool for evaluating the aggregate impact of specialized literature. This study addresses this metric, obtaining the following result.

TABLE II
MOST RELEVANT SOURCES

Items	Sources	SJR 2025	H-Index	Documents	Citations	Average
1	Journal of Cleaner Production	Q1	397	11	550	050,0
2	Corporate Social Responsibility and Environmental Management	Q1	146	2	541	270,5
3	Ecological Modelling	Q1	197	2	299	149,5
4	Management Accounting Research	Q1	74	2	213	106,5
5	International Journal of Accounting	Q2	75	1	88	088,0
6	Critical Perspectives on Accounting	Q1	97	1	86	086,0
7	Accounting Organizations and Society	Q1	170	1	64	064,0
8	Revista Espanola de Financiacion y Contabilidad	Q3	27	1	64	064,0
9	Applied Energy	Q1	354	2	62	031,0
10	Tqm Journal	Q1	89	1	42	042,0
11	Accounting Education	Q1	58	2	37	018,5
12	Meditari Accountancy Research	Q1	59	4	35	008,7
13	Journal pf Accounting and Organizational Change	Q1	43	1	32	032,0
14	Accounting, Auditing and Accountability Journal	Q1	136	1	31	031.0
15	Ecological Informatics	Q1	101	2	31	015,5

This table shows the ranking of the 15 most relevant sources, the number of documents published, citations, and the year of publication. Citation analysis also reveals a high concentration of influence within a small group of journals. A small number of specialized publications account for most citations, demonstrating that the dissemination of knowledge in this field is heavily mediated by journals focused on sustainability, environmental management, and accounting research. This concentration suggests that the discipline is still consolidating its theoretical core and relies on recognized academic publications to validate its contributions.

The metric of most cited authors was also reviewed, understanding that its analysis facilitates the evaluation of collaboration networks and the thematic evolution of a discipline [30]. Therefore, this metric is essential for mapping individual impact on collective scientific production.

TABLE III
MOST GLOBAL AUTHORS

Items	Authors	H-Index SG	Documents	Citations
1	Da Silva Monteiro Sonia María	17	1	235
2	E C Lefroy	32	1	139
3	Contrafatto Massimo	12	1	101
4	Cavalett Otavio	49	1	88
5	Collins Ntim	69	1	88
6	Markus J. Milne	53	1	86
7	Giovanna Michelon	40	1	64
8	Derek Walker	65	1	42
9	Karim Khondkar E	nd	1	31
10	Bin Chen	94	1	31

Table 3 shows the ranking of the most prolific authors with the number of articles published and citations. The ranking is headed by the author Da Silva Monteiro [31]. With one article, this document presents a broad overview of academic literature related to corporate environmental disclosure, legitimacy theory, and social responsibility within the accounting field. In addition, it shows the results of a study evaluating voluntary environmental reporting practices carried out by Portuguese companies between 2002 and 2004 [31]. Content analysis was used as the methodology, combining qualitative and quantitative analyses to transform textual data into numerical measurements, thus allowing for a more accurate evaluation of disclosures. The results reveal that size and stock market listing are the main determinants of environmental disclosure, while other variables analyzed do not show a significant relationship [31] It is important to note that this document has 235 citations, making it the most cited article; this group of authors has produced 20 articles and 1,053 citations.

Country-level analysis was included to identify where research on environmental accounting has been more strongly developed and cited [32]. Therefore, the results of this metric are shown below.

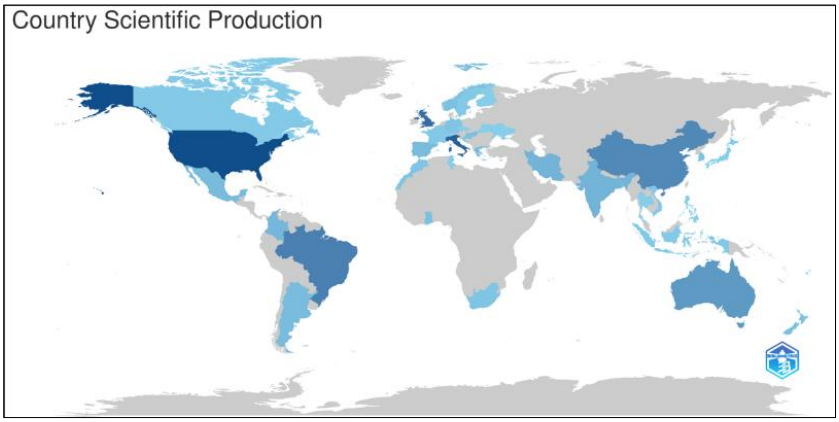

Fig. 2: Country scientific production.

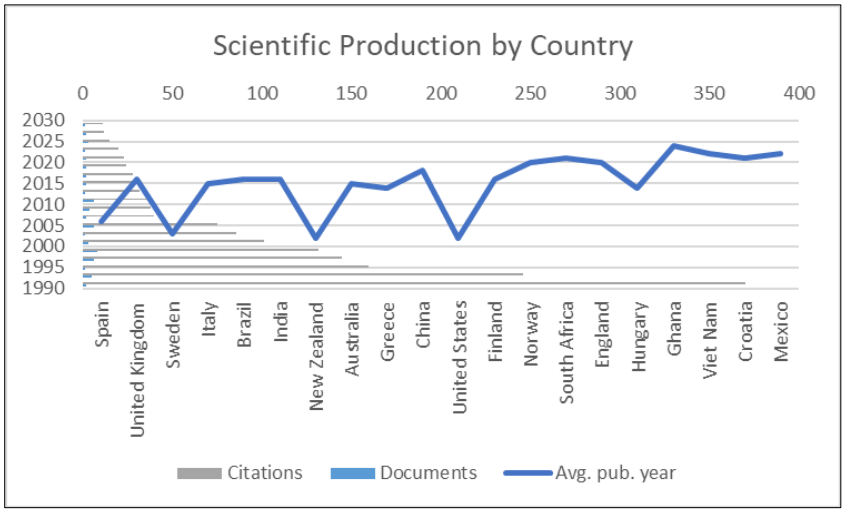

Fig. 3: Scientific production by country.

Figure 2 and 3 shows the ranking of the 20 countries with the highest scientific output, according to the number of articles published, citations, and year of publication. From a geographical perspective, scientific production is dominated by developed economies, although citation impact does not always correspond to publication volume. Some countries with fewer publications achieve greater influence, indicating that research quality and theoretical contribution weigh more heavily than productivity alone. This asymmetry suggests the presence of specialized research groups rather than generalized academic interest across regions. Overall, the performance indicators confirm that research on environmental accounting and profitability has evolved from descriptive analyses toward explanatory models seeking to demonstrate economic implications of sustainability practices. Although early studies were largely descriptive, more recent publications increasingly attempt to test whether environmental practices are associated with measurable economic outcomes.

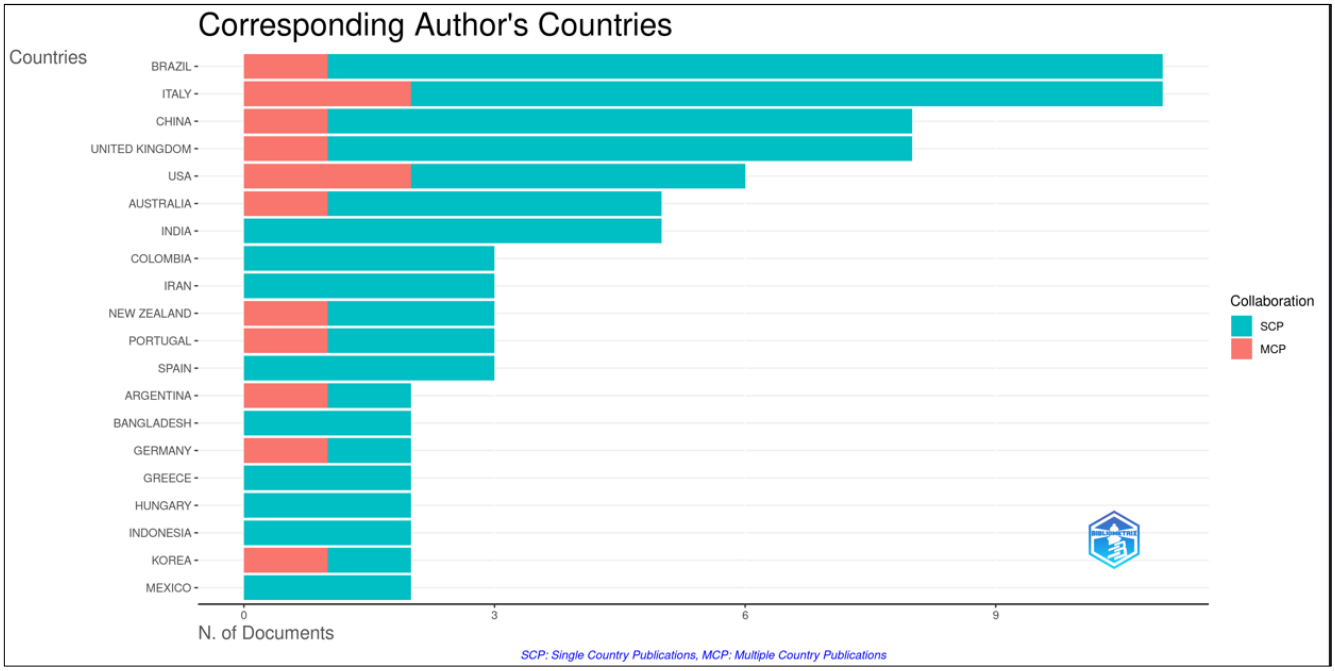

Fig. 4: Corresponding author´s countries.
Source: Prepared in Bibliometrix, based on metadata extracted from Scopus and WoS.

The figure illustrates the distribution of corresponding author´s countries in publications related to the study topic, distinguishing between Single Country Publications (SCP) and Multiple Country Publications (MCP). Brazil and Italy emerge as the most productive contributors, each reaching the highest number of documents, although their publication profiles differ in terms of international collaboration. While Brazil shows a stronger concentration of SCPs, Italy presents a larger proportion of MCPs, suggesting a more collaborative international research network. China and the United Kingdom also demonstrate a significant scientific presence, followed by the United States and Australia. Countries such as Colombia, Iran, and India appear mainly through single-country contributions, which may reflect growing local academic interest but more limited cross-border cooperation. Overall, the figure reveals that research production is geographically diverse, with varying patterns of collaboration that highlight both consolidated and emerging actors within the field.

Scientific mapping focuses on identifying the links and influences that exist between elements in a field of study. Different mapping techniques were combined to identify thematic proximity, intellectual influence and collaborative relationships among publications. These techniques help to understand the structure of the field under investigation from two perspectives: bibliographic and intellectual [33]. In this research, VOSviewer software was used, which makes it possible to distinguish the relationship between sets of key terms and the intensity of

the links between each concept [34]. To identify sets with similar characteristics, cluster analysis was used, with the equivalence index as the criterion for measuring degrees of similarity [35].

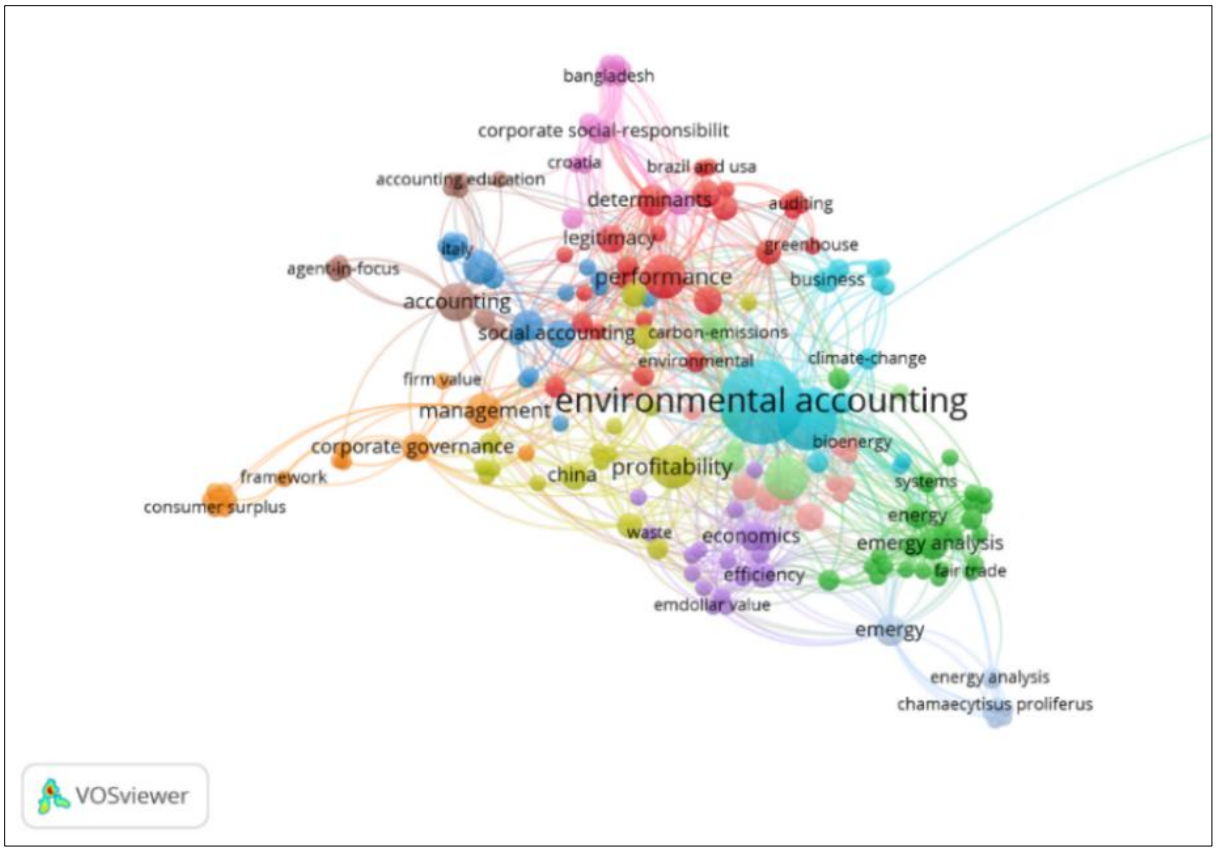

Fig. 5: Map of keyword co-occurrence.

The above co-occurrence map identifies five clusters in that group on the most frequently used terms. First, environmental accounting represents the central core, addressing concepts related to the measurement and communication of environmental impacts. This term appears 175 times, with an average of 22.14 citations. Next is the term Sustainability and sustainable development, which focuses on linking sustainable practices with business operations. The word sustainability has 130 occurrences and an average of 32.18 citations. Thirdly, we have the term: Corporate social responsibility (CSR), which groups together research exploring the effect of companies on society and the environment. Next, we have: Financial performance and profitability with 88 occurrences and an average of 19.67 citations, framed within the synergy between environmental activities and economic results. Finally, we find the term: Climate change and carbon emissions, which focuses on the role of organizations in global warming and emissions management. To describe it more accurately, the following table has been constructed, showing the clusters analyzed, their description, the reference research with the authors who present them, and their conclusions.

TABLE IV
SUMMARY OF THEMATIC CLUSTERS IDENTIFIED IN THE KEYWORD CO-OCCURRENCE MAP

Cluster	Cluster description	Reference author	Key conclusions
Environmental accounting	Covers concepts related to measuring and reporting environmental impacts in a business context.	Carandang & Ferrer (2020)	Environmental accounting is fundamental to corporate environmental management.
Sustainability and Sustainable Development	Focuses on how companies can integrate sustainable practices into their operations.	Agyemang et al. (2024)	Sustainability is a key concept in current research.
Corporate Social Responsibility (CSR)	CSR is crucial to understanding how companies manage their social and environmental impact.	Chand et al. (2022)	CSR is closely linked to environmental accounting.
Financial Performance and Profitability	Connects environmental accounting with the financial performance of companies.	Dhar & Ferdous Chowdhury (2021) Martinez (2022)	Environmental practices can generate economic benefits.

Word clouds offer a visual representation of the most relevant concepts and the relationship between them, which helps to identify trends and under-explored areas of research [36] The figure below was created using Biblioshiny, an open source bibliometrix application designed to study large amounts of bibliographic data. This platform allows data to be imported from various sources and analyzed as required [37].

Fig. 6: Word cloud.

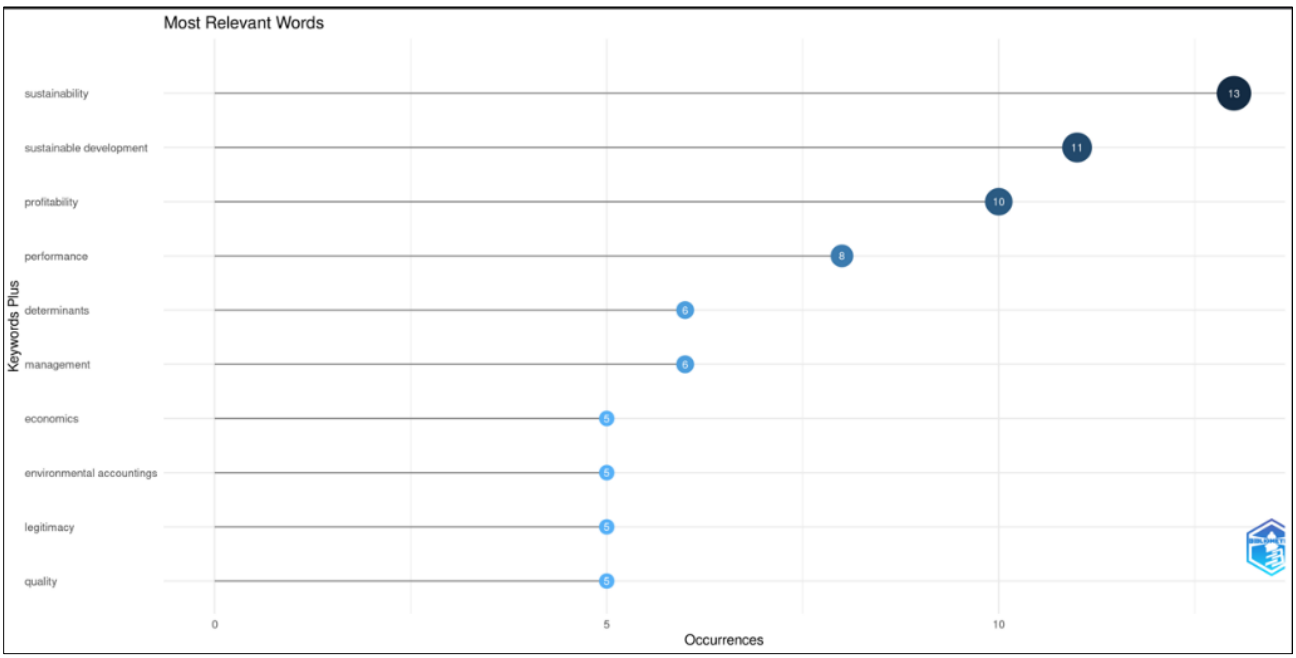

Fig. 7: Most relevant words.

The semantic distribution of terms reinforces network analysis. The predominance of sustainability-related concepts suggests that profitability is no longer examined independently but interpreted within a broader performance framework. Environmental accounting appears as the operational mechanism through which organizations translate ecological concerns into quantifiable managerial information. Profitability, therefore, is not treated as an opposing objective but as a complementary outcome conditioned by environmental management practices. The coexistence of economic and ecological terminology indicates a convergence of previously separate research traditions: financial performance analysis and sustainability studies. This convergence reflects a shift in academic discourse, where corporate success is progressively evaluated through multidimensional performance criteria.

Review of representative documents

In this section, five articles were reviewed, classified according to their relevance and citation. The detailed examination of representative studies allows the empirical discussion to be contextualized beyond bibliometric indicators. The studies reviewed do not point to a single, consistent conclusion; instead, they reveal that the relationship between environmental accounting practices and financial performance varies depending on the organizational context, the variables analyzed, and the methodological approaches used. Some investigations report limited direct economic effects. For instance, research conducted in extractive industries indicates that environmental disclosure alone does not automatically improve profitability indicators. The influence appears conditional upon contextual variables such as company characteristics, governance structure and regulatory environment, suggesting that transparency functions primarily as a moderating rather than a determining factor [38].

In contrast, evidence from the financial sector highlights a partial association between environmental reporting quality and certain profitability metrics. Improvements are observed in specific indicators, while others remain unaffected, which supports the idea that sustainability practices influence financial outcomes selectively instead of uniformly across performance measures [39]. Another line of research approaches environmental accounting from a legitimacy perspective. Studies examining corporate disclosure behavior show that organizations expand social and environmental reporting in response to stakeholder pressure rather than immediate economic incentives. Consequently, accounting practices operate as communication mechanisms that reinforce organizational credibility and long-term positioning [40].

Complementary findings from emerging economies indicate positive associations between environmental management actions and financial ratios, although the magnitude of the relationship varies depending on sector conditions and measurement methods [41]. Similarly, broader empirical analyses demonstrate that environmental transparency can indirectly contribute to economic performance by improving reputation and reducing operational risks over time [42]. Taken together, these studies suggest that the relationship between environmental accounting and profitability is neither linear nor immediate. Instead, it operates through intermediate mechanisms such as stakeholder trust, regulatory compliance, and operational efficiency. The literature therefore supports a contingent perspective in which financial benefits arise when environmental practices become integrated into organizational strategy rather than remaining isolated reporting activities.

IV. DISCUSSION

Although environmental disclosure has taken an important role in business management, there are gaps in the determining factors of the information that organizations disclose [43]. Public accounting professionals regularly focus on traditional financial information, which limits the preparation of reports on environmental performance [44]. The incorporation of environmental components into accounting practice is still limited by methodological weaknesses, particularly the insufficient consistency and credibility of current measurement approaches [45]. Evidence suggests that when organizations improve the transparency of their environmental disclosures, communication with stakeholders becomes stronger and financial performance tends to benefit indirectly [46]. However, conceptual ambiguities persist within the System of Environmental-Economic Accounting (SEEA), which may generate biased estimations of ecosystem services and reduce the reliability of the environmental information reported by firms [47].

Recent studies highlight the need to include environmental issues in accounting, with the aim of promoting more sustainable decisions [48]; [49]. Similarly, authors such as Author's [50] emphasize that an environmental costing system would optimize the flow of basic information for decision-making. However, this is countered by limited empirical evidence, which reinforces the need to examine how these practices affect the profitability of companies [51]. Furthermore, the lack of models that combine ecological, social, and economic dimensions makes it difficult to understand the material impact of organizations [52], which is associated with a culture more concerned with short-term profit. Finally, including the circular economy in accounting and corporate sustainability represents a valuable opportunity, although its relationship with profitability has not been explored [48]; [53]. Along the same lines, Bernal & Santos point out that these issues require theoretical foundations that allow us to fully understand their implications and their link to financial development [54].

The findings reveal that academic interest in the relationship between environmental accounting and profitability has evolved alongside the growing social, regulatory, and corporate emphasis on sustainability. From the perspective of legitimacy theory, this trend may be understood as a reflection of organizations' increasing efforts to communicate environmental practices that strengthen social acceptance and corporate reputation. At the same time, stakeholder theory helps explain why scholarly attention has focused on environmental disclosure mechanisms, as investors, customers, and regulatory bodies increasingly demand transparent information regarding corporate environmental impacts. Institutional theory further contributes to understanding how the diffusion of international sustainability standards and regulatory pressures has supported the consolidation of this research field. Taken together, these perspectives suggest that environmental accounting is no longer viewed solely as an internal control mechanism but rather as a strategic practice associated with value creation, competitiveness, and organizational performance [15]; [55]; [56]; [57].

Practical implications and knowledge management

The connection between these two terms is important in contexts where companies face complex sustainability challenges. The author Nguyen et al. conducted a bibliometric analysis in which he identified trends where both areas converge, especially in sectors such as industry [58]. His results indicate that companies use technologies to analyze data, thereby translating Environmental Management Accounting (EMA) strategies into effective strategies [58]. Other authors argue that EMA offers methodological structures with which environmental information can be systematically collected and analyzed, promoting knowledge across areas to align strategic objectives with sustainability goals [59]. Similarly, Cho et al. emphasize that the dissemination of knowledge about EMA through specialized journals and business reports broadens its reach, although solid infrastructures are required to manage the information [60]. These findings confirm the need to integrate knowledge management approaches into EMA systems, seeking to overcome difficulties in implementing practices that are more environmentally friendly.

V. CONCLUSION

When reviewing the synergy between environmental accounting and profitability, it was observed that scientific output in this field has increased over the last decade, a period in which 95 publications were concentrated, equivalent to 80.5% of the total publications analyzed. also, that the Journal of Cleaner Production is the most cited, with 550 citations, representing 20.2% of the total citations gathered by the articles in this review; and this same journal has the highest number of articles published, with 11 documents, representing 9.3%; likewise, the most prolific authors are: Monteiro; Aibar-Guzman Beatriz, who have 1 article and 235 citations; with regard to the countries with the most publications, we infer that those at the top of the ranking (Spain, England, Switzerland, and Italy) are considered first world countries with developed economies, aspects that could encourage research, as 14 articles and 921 citations are concentrated there.

Bibliometric analysis shows growth in studies linking the concepts of sustainability, environmental accounting, and profitability. The results obtained allow us to confirm that green accounting provides tools for measuring environmental impact, which is a fundamental pillar for promoting more sustainable business practices and more equitable economic development, while also generating long-term economic benefits. This suggests that profitability and sustainability are not necessarily conflicting objectives but can complement each other.

The analysis of the link between environmental accounting and firm profitability shows a clear academic interest in understanding whether sustainability-oriented accounting practices produce long-term economic advantages. The evidence reviewed points to an increasing incorporation of environmental considerations into managerial decision processes, supported by a growing empirical base. Nevertheless,

additional studies are required to better estimate the magnitude of these economic effects across sectors and regional contexts. Overall, these findings expand current knowledge on corporate sustainability and provide relevant insights for the design of public policies and organizational strategies aligned with sustainable development.

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