

## A Meta-Study on Corporate Sustainability Reporting in Iranian Accounting and Auditing Research<sup>1</sup>

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Received: 2023/10/03

Accepted: 2024/06/21

Research Paper

### INTRODUCTION

In recent years, an increasing number of companies around the world have voluntarily adopted and implemented a wide range of sustainability measures as a response to emerging challenges and stakeholder expectations in the environmental, social, and governance domains. In this regard, they try to put sustainability performance as a strategy in their business models and organizational processes. In particular, the adoption of corporate sustainability practices is a kind of strategic differentiation that can lead to better financial performance in the long term and ultimately to the survival of the company. Corporate sustainability performance and corporate social responsibility, not only due to increasing consumer awareness, regulations, and corporate governance but also as a factor to improve the company's performance in the long term, during the last two decades, have been highly regarded and become an important issue in the world has changed.

### MATERIALS AND METHODS

The main focus of the current research is on the field of sustainability reporting, and research journals are the statistical community of research. To select these journals, it was referred to the ranking system of the journals of the Ministry of Science (Journals.msrt.ir) in the human sciences group and the accounting and finance sub-group, which has 20 journals in the accounting and

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1. doi: 10.22051/jaasci.2024.45148.1804

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auditing group (one Latin item) and 12 The magazine was identified in the financial group (3 of them are Latin). Also, to find the answers to the research questions, by referring to the archive of magazines identified from 2001 to 2012 (ten years), the keywords of sustainability reporting (sustainability), sustainability accounting, sustainability performance, sustainability information, sustainability disclosure, development The sustainability of the company, which examined the economic, social, environmental aspects together and even management, was investigated. On the other hand, because there was a possibility that the mentioned keywords were not used in the title and abstract of the articles, but the topic of the article was related to the field of sustainability reporting, the nature of the articles in the publications was checked visually and the articles related to The research topic that was not identified as a result of the keyword search was added to the number of primary articles; As a result of the investigations, a total of 68 articles (61 Persian and 7 Latin articles) were identified.

## **RESULTS AND DISCUSSION**

Examining the first question showed that in the early years of the studied period, the researchers did not conduct specific research in the field of reporting; On the other hand, in the last six years, due to the importance of topics and dimensions of sustainability at the international and domestic level, we have seen an increasing number of articles by academic researchers in this field. In response to the second question, it can be argued that due to the lack of compulsion of the companies admitted to the Tehran Stock Exchange in connection with the disclosure of sustainability reporting in the period under review, and the lack of direct access to this information for researchers, and also the lack of participation of academic members. With the rank of instructor in the production of theses and doctoral theses of students, we witnessed the lack of active participation of academic members with the rank of instructor in this field. On the other hand, due to the compulsion of doctoral students to complete a doctoral thesis by examining and researching pure topics and creating relevant knowledge in society, as well as the participation and cooperation of faculty members with the ranks of professors, assistant professors, and assistant professors as supervisors and advisors in this field, we have witnessed the active participation of academic members with the stated ranks in this field. Also, in connection with the lower participation of academic members with the rank of professor in comparison with the ranks of professors and assistant professors, one of the reasons can be that the number

of assistant professors in Iranian universities is more than other academic ranks; And the motivation and need to upgrade the academic rank and gain scientific reputation is more among assistant professors than other scientific ranks. Consequently, in recent years, we have witnessed the promotion of a large number of professors with the rank of assistant professor to associate professor in the field of accounting and finance in the country. In response to the third question, regarding the participation of writers in terms of gender in the production of sustainability reporting articles, it was found that out of 207 writers in this field, only 30 (14.49%) are women. Perhaps one of the reasons for this result is the questionnaire and field nature of this research compared to retrospective issues and the difficulty of collecting data related to reporting dimensions for female researchers. The lower level of participation of women is not only specific to this research but Vaqfi and colleagues (2018) also proved the low level of participation of women in the production of articles. One of their arguments was due to the priority of motherhood and home affairs among Iranian women compared to social and scientific work. Hasalbek and colleagues (2012) also stated that male professors have higher research productivity compared to female professors, this is probably because the number of faculty members and the number of female graduate students are less compared to men in Iran. In connection with the fourth question and the investigation of the number of co-authors in the articles related to sustainability reporting, it was found that a total of 75% of the articles were written by three or four authors. One of the obvious reasons is the interest of doctoral students in this subject due to its purity and novelty, and it can also be by the rules of writing and extracting articles from doctoral theses based on the inclusion of supervisors and advisors as co-authors in the articles. Also, compared to individual research, group research has more speed, precision, and comprehensiveness and produces far better results, hence this issue is considered an advantage for the journal and the authors of the article. The investigation of the fifth and seventh questions also stated that among the 207 people participating as writers in the production of articles with sustainability content, 114 of them have organizational affiliations, either as students or as faculty members, and among the writers as faculty members. Islamic Azad University had the highest participation of 141 people with 75 people; One of the reasons for this may be the large number of academic faculty members due to the wide and multiplicity of university units and also the acceptance of students in the courses of supplementary education in these units at the level of the country. In the end, the results of the sixth question showed that among the most frequently participating authors in the field of sustainability reporting

in the period under review, Farzin Rezaei, Gholamreza Kurdestani, Ali Rahmani, and Saeed Hodayun have carried out the most relevant research, which can indicate the concentration of these professors in the universities where they teach should be in the field of corporate sustainability.

## CONCLUSION

In general, it can be stated that almost in the last decade, all the sustainability reporting researches in Iran that have studied the environmental, social, economic and even In general, it can be stated that almost in the last decade, all the sustainability reporting researches in Iran that have studied the environmental, social, and even management dimensions together have been in the six years leading to the end of 1401. Among these, members of the academic faculty and students of Islamic Azad University have made a great contribution to this field. Considering the challenging nature of the issue of sustainability for companies and society's need for it, and the non-compulsion of the stock exchange laws to disclose it by the companies in the period under review, and also the fact that it is forced according to chapter six of the corporate governance guidelines, (publication 22/09/1401 Stock Exchange and Securities Organization) companies admitted to the Stock Exchange and Securities Organization, one can witness the increasing prosperity and growth of theses and doctoral dissertations and consequently related articles and researches in the coming years by researchers. and the students of supplementary education, especially the doctorate level, to investigate and examine more precisely the dimensions of sustainability reporting in companies accepted in the Iran Stock Exchange.

**Keywords:** Sustainability Reporting, Environmental Dimension, Economic Dimension, Social Dimension, Management Dimension.

**JEL Classification:** M41.

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