The Audit Committee and Sustainable Business: Mapping the Research Landscape through a Bibliometric Analysis

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Abstract

This study presents a comprehensive bibliometric analysis of the literature on audit committees (AC) and sustainable business, based on 1,443 publications indexed in the Web of Science Core Collection for the period 2002–2025. Following the application of filters relating to the Business category and open access publications, a dataset of 410 publications was obtained. The research objectives are as follows: (1) to map the intellectual landscape of this interdisciplinary field; (2) to identify the most productive authors, journals, and countries; and (3) to highlight emerging research clusters through co-occurrence analysis conducted using VOSviewer. The results indicate a significant upward trend in scientific output beginning in 2017, with a peak in 2022 (55 publications). The dominant field is Business Finance (50.49%), and Malaysia, Indonesia, the United States, and England are the countries with the highest productivity. The journal with the most publications, Cogent Business Management, accounts for 9.27% of the total articles. Citation analysis reveals an H-index of 49 and an average of 22.12 citations per article, confirming the growing scientific impact of the field. Keyword co-occurrence analysis identifies eight thematic clusters: audit quality and audit committee effectiveness, audit committee expertise and reporting timeliness, corporate governance, gender diversity and financial performance, internal audit and internal control, the banking sector, KAMs and the post-COVID context, earnings management and financial reporting quality, ESG reporting and sustainability, and board of directors characteristics and ownership structure in emerging markets. The results provide a structured overview of the literature and highlight future research directions regarding corporate governance and the quality of financial and non-financial reporting.

Keywords

audit committee; sustainable business; bibliometric analysis; Web of Science; VOSviewer; corporate governance; ESG.

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Introduction

The audit committee (AC) has become an essential governance mechanism in modern corporations, bearing primary responsibility for financial oversight, internal control, external audit supervision, and risk management. Over the past two decades, the role of audit committees has expanded significantly beyond traditional financial assurance, encompassing environmental, social, and governance (ESG) reporting, sustainability disclosures, and broader accountability to stakeholders (Abbott et al., 2004; DeZoort et al., 2002).

Simultaneously, the concept of sustainable business has gained unprecedented prominence in both academic and corporate discourse. The convergence of the two domains — audit committee oversight and sustainable business — reflects a fundamental shift in the way organisations perceive accountability, transparency, and long-term value creation. Regulatory developments, such as the European Corporate Sustainability Reporting Directive (CSRD) and the SEC rules on climate-related disclosures, have further enhanced the strategic importance of audit committees in sustainability governance.

In this context, the specialist literature has witnessed significant growth, and bibliometric analysis provides a systematic and quantitative approach for reviewing a vast body of research, enabling the identification of intellectual structures, collaboration networks, and emerging frontiers (Donthu et al., 2021; Zupic & Cater, 2015). Nevertheless, despite the rapid expansion of the literature on both audit committees and sustainability reporting, existing research addresses these domains predominantly in isolation. There is a lack of conceptual integration and systematisation of the manner in which audit committees contribute to sustainability governance. Moreover, no bibliometric analysis has hitherto been conducted to comprehensively map the intellectual structure and evolution of this interdisciplinary field.

To address this gap, the present study undertakes a bibliometric analysis of 410 publications extracted from the Web of Science Core Collection, covering the period 2002–2025. The specific objectives of the paper are: (1) to describe the evolution of scientific output on audit committees and sustainable business; (2) to identify the most influential journals, authors, and countries; (3) to map the author keyword co-occurrence networks using VOSviewer; and (4) to identify the thematic clusters that define the intellectual structure of the field.

The present paper makes several contributions to the specialist literature. First, it provides the first integrated bibliometric mapping of research on audit committees and sustainable business, highlighting the intellectual structure and principal thematic directions. Second, it identifies emerging clusters and the evolutionary dynamics of the field, contributing to an understanding of the transformation of the audit committee's role in the ESG context. Third, the study offers a foundation for the development of future theoretical and empirical research at the intersection of corporate governance and sustainability. In this respect, in the context of regulatory pressures and growing demands for ESG transparency, understanding this field becomes essential for both researchers and practitioners.

The remainder of the article is structured as follows: Section 2 presents the methodology; Section 3 reports and discusses the results; Section 4 synthesises the conclusions, limitations, and directions for future research.

Review of the scientific literature

Research dedicated to audit committees (AC) and sustainability is grounded in a pluralist theoretical framework. Agency theory explains the role of the AC in reducing information asymmetry and aligning managerial interests (El-Deeb & Mohamed, 2024; Ghazwani et al., 2024; Nurkahakidis et al., 2025; Pozzoli et al., 2022; Sen et al., 2022). Stakeholder theory extends this perspective towards accountability to multiple interest groups (Hashed et al., 2025; Metwally et al., 2025; Pozzoli et al., 2022), while legitimacy theory underscores the role of the AC in ensuring the credibility of ESG disclosures (Ika et al., 2017; Metwally et al., 2025; Qaderi et al., 2024). Resource dependence theory explains the positive influence of diversity and expertise on ESG performance (El-Deeb & Mohamed, 2024; Samsudin et al., 2025; Velte, 2024).

AC effectiveness depends on characteristics such as independence and expertise. Pozzoli et al. (2022) highlight positive effects on ESG performance in Europe, while Nurkahakidis et al. (2025) partially confirm these findings in ASEAN, suggesting that institutional context may influence the effectiveness of AC mechanisms. Dachevski and Ackers (2024) emphasise the role of ethical training, and Gad (2023) demonstrates the impact of regulations on governance. The author also notes that transparency issues and symbolic compliance practices persist.

The relationship between the AC and ESG is becoming increasingly relevant in the regulatory context. Samsudin et al. (2025) demonstrate the complementarity between gender diversity and AC independence. Meanwhile, Hashed et al. (2025) highlights the impact on environmental performance. Metwally et al. (2025) demonstrate that ESGD positively influences firm value, an effect reinforced by the AC and sustainability committees. However, other studies indicate that the impact of AC characteristics on ESG outcomes is not always consistent across different institutional and cultural settings (Sen et al., 2022; Mawardi et al., 2023).

The CSR literature confirms these relationships. Velte (2024) identifies positive associations between AC characteristics and CSR reporting, while Ika et al. (2017) and Qaderi et al. (2023) highlight the role of independence and expertise. Ghazwani et al. (2024) extend the analysis to anti-corruption disclosures. Some studies suggest that independence alone may not guarantee higher-quality disclosures if AC members lack sustainability expertise or effective monitoring capacity.

In integrated reporting, the AC significantly influences information quality. Qaderi et al. (2024) and El-Deeb & Mohamed (2024) confirm the role of AC characteristics, while Hazaea et al. (2022) and Olteanu Burca et al. (2024) underscore the importance of governance and synergy with internal audit. At the same time, several authors argue that integrated reporting practices may remain largely compliance-oriented in certain jurisdictions, limiting the substantive contribution of ACs to sustainability governance.

Studies from emerging markets highlight contextual variations. Karim et al. (2024), Sen et al. (2022), and Mawardi et al. (2023) show differing results depending on the institutional framework, while Gad (2023) confirms the impact of European regulations on national practices. These contrasting findings suggest that the effectiveness of ACs is strongly influenced by differences in regulatory enforcement, governance maturity, and ownership structures across countries.

Overall, the literature indicates a positive relationship between AC characteristics and ESG performance, although results remain heterogeneous depending on context (Nurkahakidis et al., 2025; Velte, 2024). Most existing studies focus on isolated governance characteristics or specific regional contexts, which limits the development of an integrated understanding of the field. The absence of integrated and systematic analyses represents an important gap, which the present study addresses through a bibliometric analysis of 410 publications from WOS (2002–2025).

Research methodology

The present study employs bibliometric analysis as its principal research methodology. Bibliometrics applies statistical and mathematical methods to the analysis of published scientific literature, enabling objective evaluation of research productivity, citation impact, and collaboration patterns (Broadus, 1987; Pritchard, 1969). This approach has been adopted with increasing frequency in research in the fields of accounting and corporate governance, being recognised for its capacity to synthesise large volumes of information and to highlight the intellectual structure of a field (Bakker et al., 2005; Behrend, Eulerich, & Wood, 2022).

Bibliometric analysis was considered particularly appropriate for the objectives of the present study, as it enables the identification of relationships between concepts, authors, and research streams, providing a systemic perspective on the evolution of the audit committee and sustainable business field.

Database and search strategy

The Web of Science (WOS) Core Collection was selected as the data source owing to its rigorous indexing standards and its extensive use in international bibliometric studies. The selection of this database ensures a high level of quality and consistency in the analysed data.

The search was conducted on 2 April 2026, using the following query applied to the Topic field (title, abstract, author keywords, and Keywords Plus):

TS = ("audit committee" OR "audit committees") AND TS = ("sustainable*" OR "sustainability" OR "ESG" OR "green" OR "CSR")*

To ensure the relevance and comparability of the results, the search was restricted to articles, conference papers, and review articles published in English. Filters such as "Business" and "Open Access" were also applied. Thus, following the application of the filtering criteria, from 1,443 initially identified publications, a total of 410 publications were included in the final dataset used for analysis.

Analysis procedure and tools

The bibliometric analysis was conducted using two complementary instruments. The Analyze Results and Citation Report functions in Web of Science provided descriptive statistics regarding the distribution of publications by year, journal, author, country, and thematic category, while the VOSviewer software (version 1.6.20) was used for the construction and visualisation of bibliometric networks. The data file was exported from WOS in the "Full Record and Cited References" format and imported into VOSviewer for processing. Within the analysis, author keyword co-occurrence networks were employed for the purpose of identifying the thematic structure of the field, as well as country-level co-authorship networks for highlighting international collaborations. For the keyword co-occurrence analysis, a minimum occurrence threshold of 3 was established so as to include only statistically relevant terms, while in the case of co-authorship analysis a minimum threshold of 3 documents per country was imposed.

Visualisation and interpretation techniques

VOSviewer employs mapping and clustering algorithms based on the VOS (Visualization of Similarities) optimisation technique, which enables the positioning of nodes according to the strength of the relationships between them. Thematic clustering is achieved through the Louvain modularity algorithm, which identifies sub-networks of strongly interconnected terms.thematic clusters is accomplished through the Louvain modularity algorithm, which identifies sub-networks of strongly interconnected terms.

In the present study, 3 main types of visualisation were generated:

- Network Visualization – highlights the relationships between keywords and the cluster structure;
- Overlay Visualization – enables the analysis of the temporal evolution of terms;
- Density Visualization – indicates the zones of thematic concentration within the network.

The interpretation of results is based on node size (term frequency), link thickness (relationship intensity), and the spatial distribution of clusters.

3. Results and discussions

Descriptive analysis of the literature

Table 1 presents the principal bibliometric indicators for the 410 publications analysed. The dataset covers 24 years (2002–2025), with the majority of publications concentrated in the period 2017–2025. The high H-index of 49 and the average of 22.12 citations per article indicate that this body of literature has a substantial and growing scientific impact. The 410 publications were cited 9,068 times (8,054 times excluding self-citations) and attracted 5,742 unique citing articles.

Table no. 1. Principal bibliometric indicators

Indicator	Value
Total publications	410
Period covered	2002-2025
Total citations	9.068
Citations (excluding self-citations)	8.054
Average citations per article	22,12
H-index	49
Citing articles (total)	5.742
Sources (journals)	159
Unique authors	1.017
Countries/Regions	64

Subsequently, Table 2 illustrates the evolution of scientific output over time. The field remained relatively nascent until 2016, characterised by a low level of publications. Starting from 2017, an upward trend is observed, which accelerates after 2020, reflecting the growing interest of the academic community in the context of regulatory pressures and investor demands regarding sustainability.

The peak year is 2022, with 55 publications (13.41% of the total), followed by 2024 (49; 11.95%) and 2023 (47; 11.46%). The interval 2020–2025 concentrates 261 publications (63.66% of the total), highlighting an accelerated growth of the field in recent years. This evolution is consistent with global developments such as the expansion of ESG frameworks and the consolidation of sustainability reporting regulations. The increase in publication intensity after 2020 also reflects the growing strategic role of audit committees in supervising non-financial reporting, risk management, and stakeholder accountability in the post-pandemic business environment.

Table no. 2. Annual scientific output (2012–2025)

Year	Publications	Year	Publications
2002-2011	47 (11,46%)	2017	17 (4,15%)
2012	9 (2,20%)	2018	26 (6,34%)
2013	8 (1,95%)	2019	16 (3,90%)
2014	16 (3,90%)	2020	38 (9,27%)
2015	10 (2,44%)	2021	32 (7,80%)
2016	9 (2,20%)	2022	55 (13,41%) *
		2023	47 (11,46%)
		2024	49 (11,95%)
		2025	40 (9,76%)

The keyword co-occurrence analysis was conducted using VOSviewer, on the basis of a minimum occurrence threshold of 10. From an initial network of 357 terms, 214 relevant terms were selected, organised into 8 thematic clusters.

Figure 1, presented below, shows the keyword co-occurrence map, providing a structural overview of the analysed field.

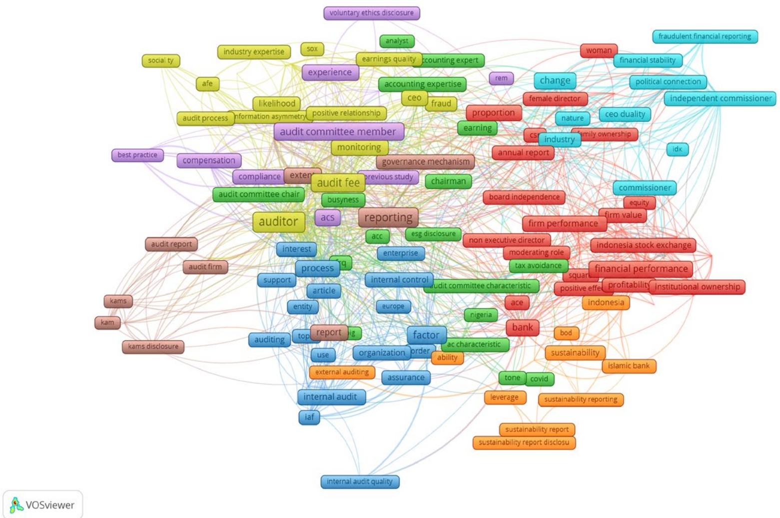

Figure no. 1. Network Visualization — Keyword co-occurrence network

Node size reflects the frequency of term occurrence, while links indicate the intensity of relationships between terms. The network highlights a dense central core, dominated by terms such as “auditor”, “audit fee”, “reporting” and “audit committee member”, as well as peripheral zones associated with more specialised or emerging thematic areas.

Cluster analysis reveals eight principal thematic directions. The first cluster, the most central, is dedicated to audit quality and audit committee effectiveness, reflecting the traditional core of the literature. The prominence of this cluster confirms that the historical focus of the field remains strongly connected to monitoring mechanisms, financial transparency, and the reduction of agency conflicts. The second cluster addresses audit committee expertise and its impact on the timeliness and quality of financial reporting. The third cluster brings together research on corporate governance, gender diversity, and firm performance, also highlighting specificities of emerging markets. The strong association between diversity and governance-related terms suggests an emerging research trend that considers board and AC diversity as strategic factors influencing ESG performance and stakeholder confidence.

The fourth cluster focuses on the relationship between the audit committee, internal audit, and internal control systems. The presence of strong links between these terms indicates a growing emphasis on governance integration and cross-functional collaboration. This helps ensuring the reliability of ESG disclosures and sustainability-related information. The fifth cluster reflects the intersection between the banking sector, specific audit aspects (including KAMs), and the post-crisis context, including the COVID-19 pandemic. It also illustrates how recent global crises have expanded the responsibilities of AC beyond traditional financial oversight towards resilience, risk governance, and sustainability-related risk management. The sixth cluster addresses earnings management and financial reporting quality, analysing the role of the audit committee in limiting opportunistic practices. The persistence of this cluster demonstrates that concerns regarding financial manipulation and reporting credibility remain central, even as sustainability topics gain prominence within the literature.

The seventh cluster, characterised by a high degree of specificity, is dedicated to sustainability reporting and ESG disclosure, confirming the emergence of this research direction. It is particularly significant because it reflects the transition from traditional governance research towards broader sustainability governance frameworks. The increasing connectivity between ESG disclosure, sustainability reporting, governance quality, and AC characteristics indicates that ESG oversight is becoming an integral component of AC responsibilities. Furthermore, the prominence of terms related to disclosure and transparency suggests that current research increasingly focuses on the credibility and assurance of non-financial information. The eighth cluster focuses on board of directors characteristics and ownership structure, particularly in the context of emerging markets. Although positioned at the periphery, this cluster remains connected to the broader network, suggesting that ownership concentration, institutional context, and governance structures continue to shape how audit committees affect ESG practices across countries.

Overall, the network highlights the coexistence of a stable thematic core, centred on audit and governance, and emerging directions, particularly those related to sustainability and ESG, which contribute to the expansion and diversification of the field. The VOSviewer analysis also suggests a gradual thematic shift from traditional financial oversight towards sustainability governance, integrated reporting, and ESG accountability. This evolution reflects broader transformations in corporate governance practices, where AC are increasingly expected to supervise not only financial reporting quality but also the transparency, credibility, and strategic relevance of sustainability disclosures.

Conclusions

The present study provides a bibliometric analysis of research on audit committees and sustainable business, based on 410 publications from the Web of Science Core Collection for the period 2002–2025. The results highlight a significant growth in academic interest, particularly after 2020, in the context of intensifying regulatory pressures and demands for ESG transparency.

The descriptive analysis confirms the rapid development of the field and its scientific impact, reflected in the high level of citations and the H-index. At the same time, the co-occurrence network analysis highlights a complex thematic structure, organised into eight clusters, which reflects both the traditional research core — centred on audit quality and corporate governance —, and emerging directions, in particular sustainability reporting and ESG disclosure.

The results suggest a progressive expansion of the role of audit committees, from predominantly financial functions towards responsibilities related to the oversight of non-financial information and sustainability risks. This evolution underscores the need for the development of additional ESG competencies at the level of corporate governance structures.

The study also presents certain limitations. First, the analysis is restricted to publications indexed in Web of Science, without including other relevant databases. Second, bibliometric methods provide a quantitative perspective on the literature, without directly evaluating the quality of the content of individual studies. Furthermore, the analysis depends on the consistency of the keywords used by authors.

Future research directions may include extending the analysis to other databases, conducting systematic reviews for the principal thematic clusters identified, and a more in-depth investigation of the role of audit committees in ESG reporting and sustainability governance.

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Generative Artificial Intelligence (GenAI) usage statement

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