
Bibliometric Analysis of Sustainability Reporting Assurance: A Comprehensive Review of Global Research Trends and Emerging Topics

Associate Prof. HDR Azhaar LAJMI, Ph. D.,
University of Tunis, GEF2A-Lab, High Institute
of Management, corresponding author,
e-mail: azhaar.lajmi@isg.rnu.tn; azhaar_lajmi@yahoo.fr

Islem TOUNSI, Master's Student
in Accounting,
University of Tunis, GEF2A-Lab, High
Institute of Management,
e-mail: islemtounsi1@gmail.com

Abstract

This paper analyses the intellectual structure of research on the audit and assurance of extra-financial reports, with the dual objective of mapping the intellectual structure of the field and identifying avenues for further inquiry. Employing bibliometric techniques and co-word analysis on data extracted from the Scopus database, the study maps the field's evolution from 2010 to the present. The findings reveal a thematic shift toward regulatory compliance, audit quality, and integrated reporting, reflecting a growing global demand for accountability. However, the analysis uncovers a significant geographical and institutional bias: the current literature is heavily dominated by Western contexts, with a marked underrepresentation of Africa and the Arab world. This limitation hinders the development of inclusive theoretical models capable of addressing the challenges of emerging markets. The study's contribution lies in identifying the need to investigate audit firm constraints in contexts where sustainability standards are still in a developmental phase, such as Tunisia. By highlighting these neglected areas, the research provides a strategic agenda for scholars and policymakers to design governance frameworks that are effective across diverse regulatory environments.

Cuvinte cheie: sustainability reporting assurance; bibliometric analysis; performance analysis; science mapping; co-word analysis;

Clasificarea JEL: M42, C80, Q56

Vă rugăm să citați acest articol astfel:

Lajmi, A., Tounsi, I. (2026), Bibliometric Analysis of Sustainability Reporting Assurance: A Comprehensive Review of Global Research Trends and Emerging Topics, *Audit Financiar*, vol. XXIV, no. 2(182)/2026, pp.408-425, DOI: 10.20869/AUDITF/2026/182/015

Link permanent pentru acest document:

<http://dx.doi.org/10.20869/AUDITF/2026/182/015>

Received: 26.11.2025

Revised: 25.12.2025

Accepted: 26.03.2026