Journal of Vasyl Stefanyk Precarpathian National University
http://journals.pnu.edu.ua
Vol. 11, No. 4 (2024), 101-110

UDC 657:502.131.1:338.1
doi: 10.15330/jpnu.11.4.101-110

ISSN 2311-0155 (Print)
ISSN 2413-2349 (Online)

ACCOUNTING AND REPORTING IN SUPPORTING THE TRANSITION TO A CIRCULAR ECONOMY: A BIBLIOMETRIC ANALYSIS

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Abstract. The development of a circular economy is an important task for socially responsible politicians, scientists and businesses. Despite growing interest in this concept over the past decade, the implementation of circular business models remains limited. One of the key barriers is the insufficient utilization of accounting and reporting capabilities, which are practical tools for transitioning to a circular economy. These tools support informed managerial decision-making in building and maintaining circular business models and processes.
To explore the scientific interest in accounting and reporting as a means of supporting the transition to and development of a circular economy, a bibliometric analysis was conducted. This analysis utilized data from the Scopus database (845 documents from 2004 to 2024) and was further processed using VOSviewer to construct maps based on bibliographic data. The data allowed for the identification of authors and their collaboration clusters, dominant publications and regions in the research field, as well as important directions for further studies. The clustering of the conceptual landscape under study revealed seven keyword-based clusters and their interconnections, highlighting research priorities. It was established that, despite significant progress in the theoretical development of the circular economy from an interdisciplinary perspective, organizational and economic tools-particularly accounting and reporting-remain underexplored. The findings indicate the significant potential of accounting and reporting, which must be considered in the training of socially responsible accountants, financiers, and managers. The study emphasizes the need for further adaptation of accounting and reporting to meet the requirements of the circular economy, thereby contributing to achieving the Sustainable Development Goals.

Keywords*:* circular economy, accounting, reporting, sustainability reports, sustainable development, social responsibility, bibliometric analysis.

JEL Classification: M41, Q01, Q56

1. INTRODUCTION

The opportunity for the development of a circular economy is obvious to socially responsible politicians, researchers, businesses, and citizens. The circular economy is a concept that aims to create or develop economic relationships through the operation of sustainable business models based on business processes with an extended product life cycle, socially responsible behavior at the micro, macro, and meso levels within the framework of planetary boundaries (Maksymiv et al., 2024, p. 626). Thus, a historical review of the development of the circular economy reveals (Maksymiv et al., 2021) that, despite the early emergence of its core ideas, the interest of stakeholders has grown significantly over the past decade. This is attributed to the increasing regulatory support for circular business models by

the European Union and other countries with positive experiences in implementing projects that utilize waste as secondary raw materials, create products with extended life cycles, and establish circular business processes overall. Even so, most companies have a long way to go before they can be considered as fully engaged in a circular business model (Witjes & Lozano, 2016).

There are several barriers that hinder the desired pace of circular economy development at both the micro and macro levels. One of these is the insufficient use of accounting method elements to meet the informational needs of stakeholders interested in the development of the circular economy. Properly organized accounting and reporting processes constitute a core component of the organizational and economic mechanism for advancing the circular economy. Strategically oriented accounting and management accounting, as its subtype (along with various types of reporting as their outcome), can serve as a "fulcrum" for the circular economy due to their methodological capabilities. The purpose of this article is to conduct a bibliometric analysis to identify scientific studies in the field of accounting and reporting, which are viewed as practical tools for supporting the transition to a circular economy.

2. RESEARCH METHODS

Bibliometric analysis offers a valuable tool, allowing researchers and educators to identify underresearched areas where novel knowledge and insights can be unearthed (Abdullah et al., 2023). By conducting a bibliometric analysis, we identify authors and their collaboration clusters, publications, and regions that dominate the research field, as well as outline potential directions for further studies. The bibliometric analysis was based on data from the Scopus database without restricting the research period. The search was conducted using the queries "circular economy" combined with "reporting" or "accounting" in article titles, abstracts, and keywords (resulting in 845 documents subjected to detailed analysis).

These data were processed using the analytical tools of the Scopus database (to determine trends in publication activity, countries of origin of authors, sources of research funding, etc.) and the VOSviewer software. Using VOSviewer, we performed network visualization of keywords in publications related to the circular economy and accounting and reporting as practical tools supporting this sustainable development model. Additionally, we graphically represented the collaboration network and research activity within the field.

3. RESULTS AND DISCUSSION

The search in the Scopus database using the keywords "circular economy" and "reporting" or "accounting" revealed 845 documents (including scientific articles, conference papers, books, and book chapters) for the period from 2004 to 2024 (Fig. 1). While "circular economy" as a keyword is present in as many as 40,664 publications (in the period from 1918 to 2025), which is associated with interdisciplinary interest, since the topic is also studied in related fields (Environmental Science, Engineering, Energy, Social Sciences, Decision Sciences, etc.). This indicates that the organizational and economic mechanisms of the circular economy (including accounting, management accounting, and reporting) are significantly less studied compared to the broader concept. Even after narrowing the keyword search for "circular economy" to the subject areas of "Business, Management and Accounting" and "Economics, Econometrics and Finance," the Scopus database identified 8,339 publications from 1960 to 2025. This figure is almost 90% higher than the base query, highlighting the relatively limited focus on practical tools-specifically accounting and reporting—in supporting the transition to a circular economy. At the same time, the importance of such research is evident to socially responsible stakeholders and is supported by the fact that many of the analyzed publications result from grant-funded projects. Examples include Horizon 2020 (48 documents in Scopus database), the European Commission (64 documents in Scopus database), the National Science Foundation of China (34 documents in Scopus database), and others.

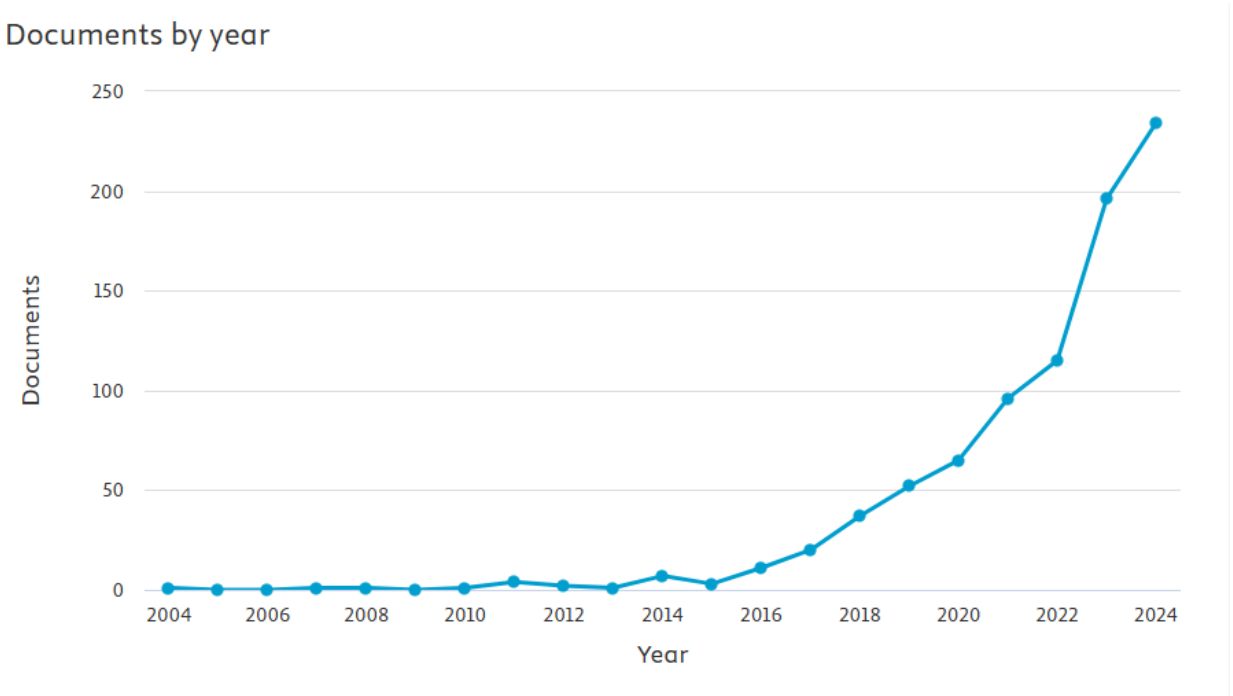

Fig. 1. Number of scientific publications per year on the keyword "circular economy" and "reporting" or "accounting' in the Scopus Database

Source: https://www.scopus.com/

As shown in Fig. 1, publication activity began to grow rapidly starting in 2016. This is likely related to the increasing awareness of the need to implement the concept of a circular economy into practical applications, specifically in the operations of businesses. Accounting and reporting serve as practical tools for transitioning to a circular economy, as they support informed managerial decision-making in building and maintaining circular business models.

The obtained results, specifically the 845 previously mentioned scientific publications, were imported into VOSviewer to visualize the most commonly used keywords within the study of accounting and reporting as practical tools supporting the transition to a circular economy and the density of connections between them across different scientific schools. Accordingly, the network visualization of keywords in publications related to the research topic is presented in Fig. 2.

The conducted clustering of the conceptual landscape under study allowed for the identification of 7 clusters containing a total of 280 keywords (Tab. 1). To avoid overloading the visualization with excessive data, a filter was applied when constructing the map to exclude terms used less than five times. Additionally, keywords that hold no significance for identifying research directions (e.g., names of countries, continents, and terms like "article", "bibliometrical analysis" etc.) were "removed". Since this study focuses on analyzing the general research directions in the use of accounting tools for the development of the circular economy and does not require consideration of highly specialized or author-specific terms, the analysis was conducted based on "Index Keywords" - those automatically generated by the Scopus database and standardized for consistency.

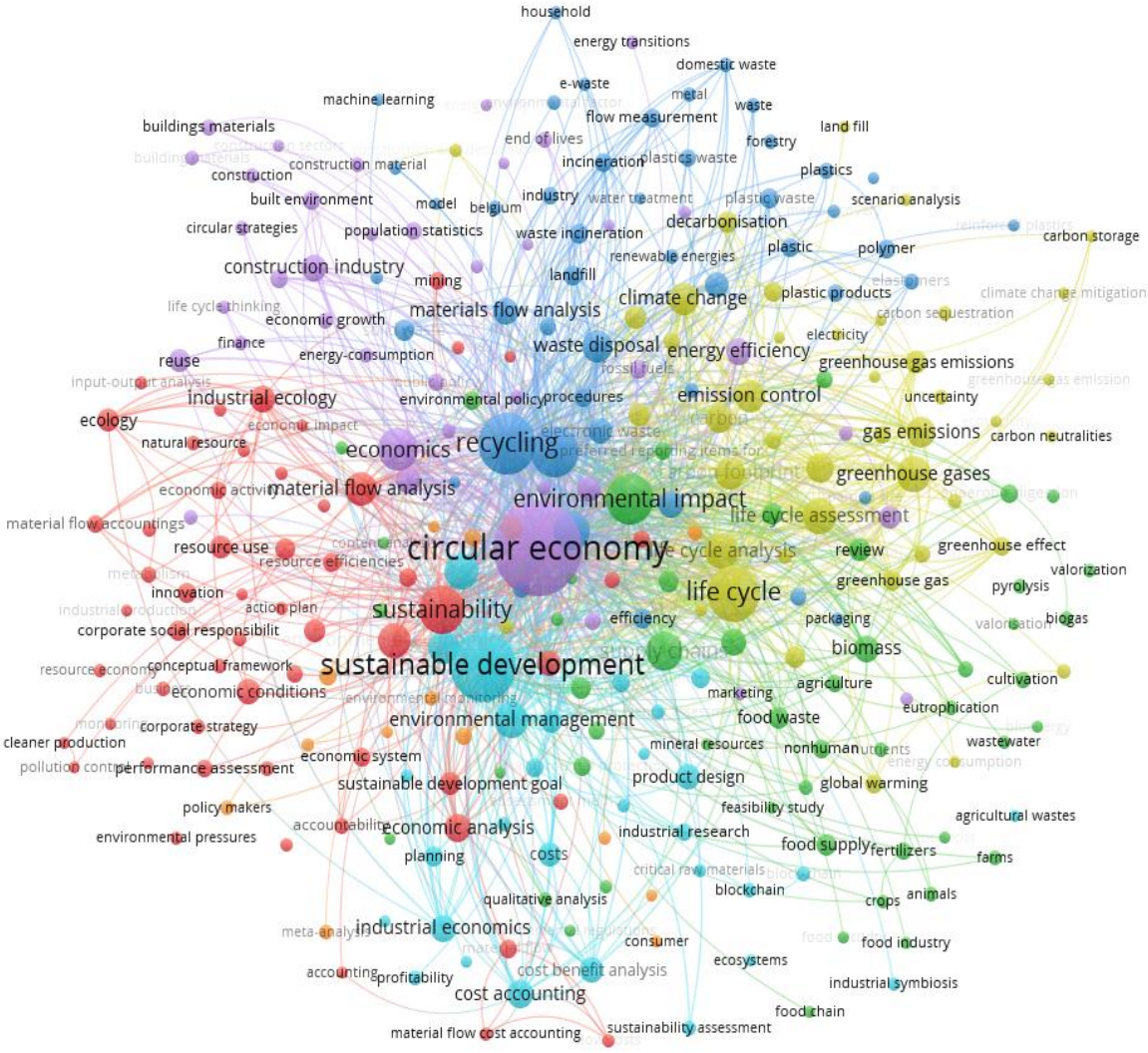

Fig 2. Network visualization of keywords in publications on the topic of circular economy and accounting and reporting as practical tools to support this sustainable development model

Source: formaby by the authors using VOSviewer based on Scopus data

As shown in Tab. 1, the research priority is the integration of accounting practices into broader environmental initiatives, as the most frequently used terms are "Circular economy" and "Sustainable development" A noticeable interdisciplinary approach is also evident – clusters are interconnected through shared keywords: "Environmental impact" and "Life cycle analysis". Upon closer examination of the relationships between clusters in Fig. 1, aimed at identifying accounting tools, it becomes clear that "Cost accounting" (Fig. 2) serves as the unifying element across various subfields of research. In the context of the circular economy, cost accounting focuses on identifying costs along the product life cycle, improving material resource efficiency, and promoting waste recycling as secondary raw materials.

Regarding "Recycling" (Fig. 2), accounting and reporting can become tools to support management decision-making by free stakeholders in the context of providing them with statistical data necessary for waste management by type and possible recycling directions. As noted by Vološinová et al. (2023), "A comprehensive accounting of waste generation is the basis for the development of an effective waste management policy and makes it possible to identify the sources of waste generation".

Tabl. 1

Clustering of research in the field of circular economy and accounting and reporting as practical tools to support this sustainable development model

№	Cluster color according to Fig. 2	Number of keywords	The most used term	Additional keywords
1	Purple cluster	56	Circular economy	Accountability, accounting, corporate social responsibility, corporate strategy, cost analysis, economic analysis, environmental accounting, input-output analysis, material flow accounting and analysis, resource use, resource productivity, stakeholder, sustainability
2	Lightb blue cluster	50	Sustainable development	Biodiversity, agriculture, bioenergy, biomass, business development, environmental impact, food chain, food waste, industrial waste, recovery, solid waste management, supply chain management
3	Blue cluster	47	Recycling	Economic aspect, efficiency, forestry, environmental factor, industry, plastic waste, solid waste, renewable energies, waste disposal, waste management
4	Yellow cluster	43	Life cycle	Carbon accounting, Life cycle analysis, life cycle assessment, carbon footprint, land use, land fill, global warming, climate change
5	Green cluster	40	Environmen-tal impact	Circular economy, circular strategies, alternative energy, economic growth, energy consumption, finance, investments, reuse, life cycle thinking
6	Red cluster	30	Sustainability	Agriculture wastes, cost accounting, cost benefit analysis, cost effectiveness, ecosystems, life cycle assessment, profitability, raw materials, renewable energy recourses
7	Orange cluster	14	Waste treatment	Benchmarking, business models, environmental impact, meta-analysis, sustainability indicators, wastes

Source: formed by the authors using VOSviewer software based on Scopus data

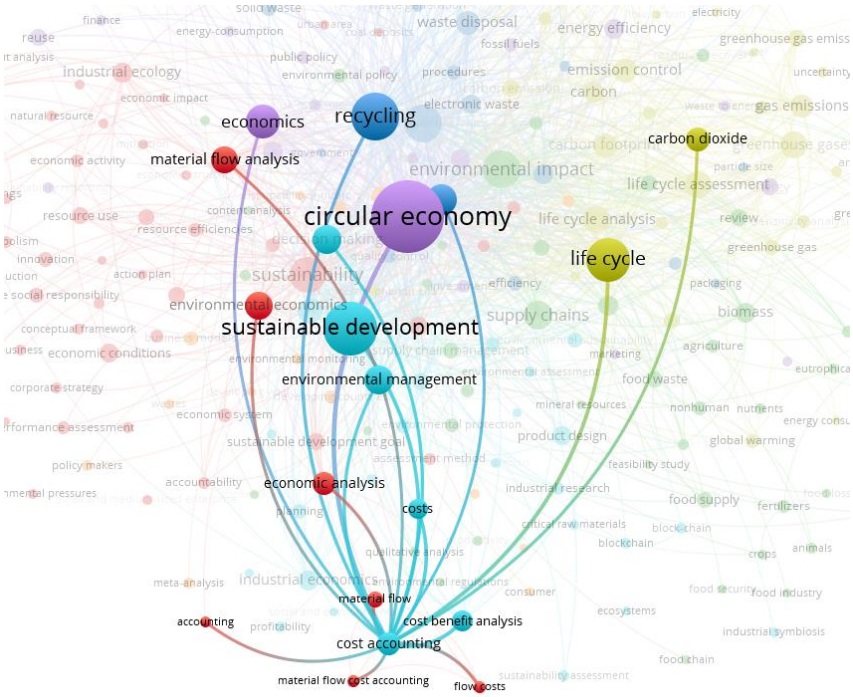

Fig 2. "Cost accounting" in the Visualization of Keywords in Publications on Circular Economy and Accounting and Reporting as Practical Tools to Support This Sustainable Development Model

Source: formed by the authors using VOSviewer software based on Scopus data

An important area for the development of reporting, as an element of the accounting method, is the disclosure of information on the socially responsible behavior of economic entities in line with the goals of the circular economy. There is significant untapped potential in both financial reporting and sustainability reporting. For example, financial statements should disclose information on the results of waste accounting based on justified valuation methods, as well as other data necessary for managing circular business processes. Regarding non-financial reporting, as rightly noted by Iba´nez-For´es et al. (2022): "Sustainability reports may play an important role as a supporting tool in the transition of organisations towards more circular economy models, since their content can help to measure, monitor and communicate the organisations' transition and to establish goals in the short/medium term". The fields of non-financial reporting and sustainability are well established with numerous available international reporting frameworks and approaches; however, there is still an absence of standardised reporting principles and procedures for publishing progress on circularity (Opferkuch et al., 2021). This research direction is highly promising and requires the involvement of both economic scholars and socially responsible managers and corporate accountants.

To identify research activity by region and detect collaboration between scholars from different countries, clustering was conducted within the framework of bibliometric analysis using VOSviewer (Fig. 3). As shown in Figure 3, the leaders in such activity are European countries (United Kingdom, Italy, Spain, Netherlands) as well as China.

Regarding Ukraine, as shown in Fig. 3, collaboration is observed with scholars from the Netherlands, United Kingdom, Italy, Poland, France, Czech Republic, and Colombia. At the same time, it should be noted that Ukrainian scientists do not pay enough attention to research into accounting and analytical tools that have the potential to practically support the development of the circular economy. Among the analyzed body of articles, only 7 involve scholars with Ukrainian affiliations. In particular, it is necessary to highlight the authors who focus their scientific attention most on the relationship between the circular economy and accounting: Vysochan, O., Hyk, V., Vysochan, O., Yasinska, A. (Vysochan et al., 2024), Y. Chernysh (Volosinova et al., (2023); Vološinová D. et al. (2022).

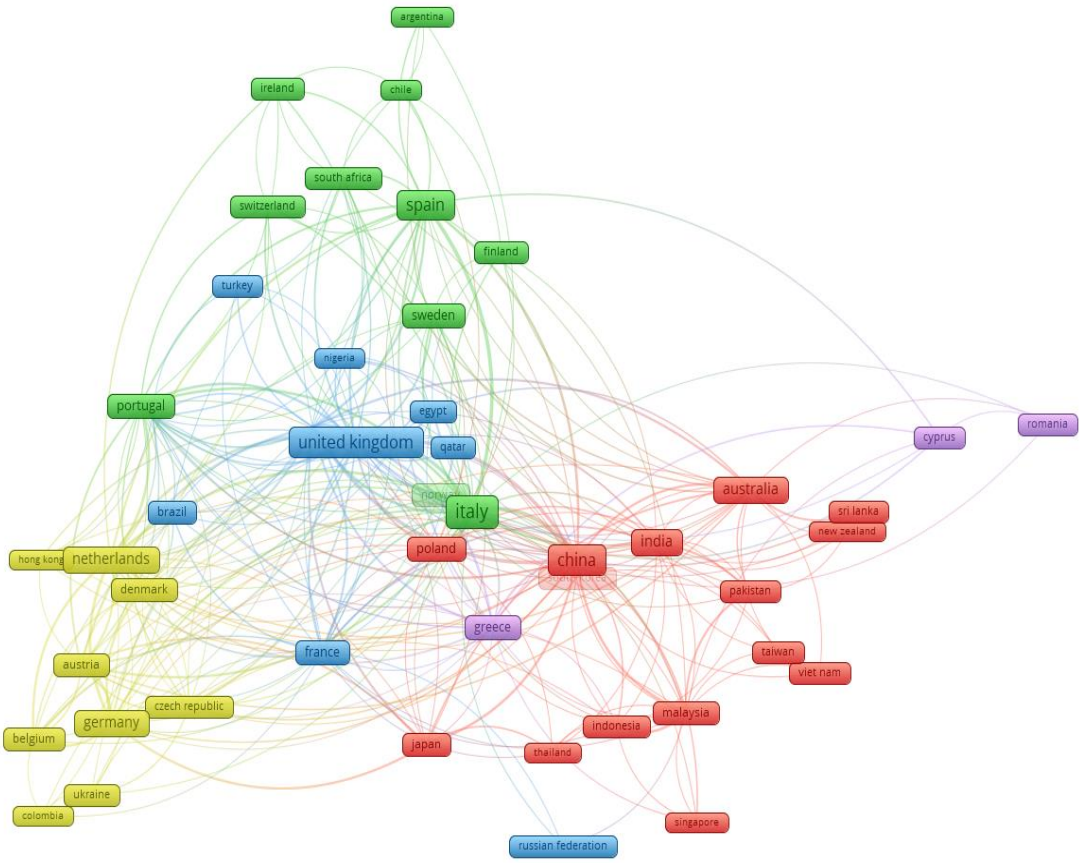

Fig. 3. Network of Collaboration and Research Activity on Circular Economy and Accounting and Reporting as Practical Tools to Support This Sustainable Development Model

Source: formed by the authors using VOSviewer software based on Scopus data

The results of an in-depth study of articles from the analyzed set, limited to the "Business, Management and Accounting" subject area, show that Spanish authors, in particular, are conducting systematic work in developing the research direction: Scarpellini, S., Aranda-Usón, A., Portillo-Tarragona, P., Marín-Vinuesa, L. M., Llena-Macarulla, F., Moneva, J. M. etc. Scarpellini (2022) in her study makes an attempt to introduce specific metrics for sustainability accounting and companies' reporting in a circular model, as a bridge between the macro- and micro-levels in response to societal needs in the context of circular economy. The study of Portillo-Tarragona et al. (2024) provides new insight of how accounting can enable or constrain the transition to a circular economy business model through the measurement and valuation of related intangible assets and the specific business' capabilities in an environmental management framework. Moneva et al. (2023) at there study provides an external measurement analysis of nonfinancial information in entities from different countries, which can contribute to broadening the scope and level of sustainability and circular economy accountability. Llena-Macarulla et al. (2023) provides a model for measuring the circular economy in business using an environmental accounting approach. Scientists Llena-Macarulla et al. (2023) analyze the range of circular measures and the intensity with which companies implement them to improve understanding of the relationship between companies' circular economy implementation and their different environmental management accounting and reporting practices. Marco-Fondevila et al. (2023) emphasize the important role of financial institutions in promoting circular economy. Other important areas for the development of accounting and reporting to enable the functioning and development of the circular economy are outlined in the publications: Scarpellini et al. (2020a); Aranda-Usón et al. (2019; 2020); Portillo-Tarragona et al. (2018); Vazquez et al. (2024).

It is essential to emphasize the need to improve educational programs for training future economists to develop competencies necessary for implementing circular business models and policies aimed at

their advancement. From the perspective of critical factors for circular economy adoption, the authors point out that their study highlights the pivotal role accountants play, especially in small companies, underscoring the importance of proactive environmental management accounting practices (Scarpellini et al., 2020b).

Twyford et al. (2024) argue for a transformative shift towards an inclusive and socially responsible framework in accounting education. We share their opinion that "integrating the United Nations Sustainable Development Goals into accounting curricula can help accountants contribute positively towards the goals' aim". Accounting students should become technically proficient and socially conscious graduates who act in the public interest and can contribute to the development of the circular economy. To achieve this, educational programs must be improved based on the principles of sustainable development. Twyford et al. (2024) demonstrate that the transformative potential of deliberately integrating the SDGs into accounting education can shape future accountants into socially conscious professionals guided by ethics, equity, and environmental responsibility.

4. CONCLUSIONS

The results of the bibliometric analysis using the Scopus database and VOSviewer software show that, despite the growing interest in integrating accounting practices into the circular economy, the number of studies in this area remains limited, particularly regarding the improvement of specific accounting methods. It should be noted that European countries exhibit the highest level of activity in this field, while Ukraine's potential has not yet been fully realized. Based on the nature and capabilities of accounting and reporting in meeting the information needs of socially responsible interests, there are clearly unresolved issues that require detailed research aimed at adapting elements of accounting methods to support the transition to a circular economy. The significant knowledge gaps concerning the specific possibilities of accounting must be addressed through academic advancements and their implementation in legal frameworks, the practical work of accountants, and the educational process. This will help train socially responsible professionals in accounting, finance, and management.

Drawing conclusions from the conducted research, it is important to acknowledge certain limitations. The bibliometric analysis was carried out exclusively using data from the Scopus scientometric database, while some articles may be indexed in Web of Science or Google Scholar. Accordingly, in addition to the analytical capabilities of VOSviewer, it is advisable to utilize ScientoPy as well. To expand the research, search queries should include terms such as "sustainability accounting", "accounting in achieving SDGs", "sustainability reporting", "corporate sustainability reporting" and similar phrases to open a broader field of study. Future research should aim to overcome these limitations.

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Received: October 24, 2024; **revised**: December 07, 2024; **accepted**: December 16, 2024; **published**: December 31, 2024.

Максимів Юлія, Шкромида Надія, Урбанчич Юрій. Бухгалтерський облік та звітність у підтримці переходу до циркулярної економіки: бібліометричний аналіз. *Журнал Прикарпатського університету імені Василя Стефаника*, **11** (4) (2024), 101-110.

Розвиток циркулярної економіки є важливим завданням для соціально відповідальних політиків, науковців і бізнесу. Попри зростання інтересу до цієї концепції упродовж останнього десятиліття, впровадження циркулярних бізнес-моделей залишається обмеженим. Одним із ключових бар'єрів є недостатнє використання можливостей бухгалтерського обліку та звітності, які є практичними інструментами переходу до циркулярної економіки, адже допомагають приймати обґрунтовані управлінські рішення при побудові та підтримці циркулярних бізнес-моделей та процесів.

Задля вивчення наукового інтересу до бухгалтерського обліку та звітності в підтримці переходу та розвитку циркулярної економіки проведено бібліометричний аналіз на основі використання даних з науко метричної бази даних Scopus (845 документі в період з 2004 по 2024 р.) з подальшим завантаженням в VOSviewer для побудови карт за бібліографічними даними. На основі отриманих даних вдалося ідентифікувати авторів та кластери їх співпраці, публікації та регіони, що домінують у досліджуваній сфері, а також визначено важливі напрями для подальших досліджень. Проведена кластеризація досліджуваного понятійного ландшафту дала можливість виділити 7 кластерів по ключових словах і дослідити зв'язки між ними, виявлено дослідницькі пріоритети. Встановлено, що попри значний прогрес у теоретичному розвитку циркулярної економіки з точки зору міждисциплінарних досліджень, організаційно -економічні інструменти, зокрема бухгалтерський облік і звітність, залишаються недостатньо дослідженими. Результати вказують на значний потенціал бухгалтерського обліку та звітності, який потрібно врахувати в підготовці соціально відповідальних бухгалтерів, фінансистів та менеджерів. Дослідження підкреслює потребу в подальшій адаптації бухгалтерського обліку.

Ключові слова: циркулярна економіка, бухгалтерський облік, звітність, звіти зі сталого розвитку, сталий розвиток, соціальна відповідальність, бібліометричний аналіз.