

NON-FINANCIAL INFORMATION REPORTING: LITERATURE REVIEW IN A BIBLIOMETRIC EXAMINATION

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Abstract

This paper provides a detailed perspective on trends and developments in non-financial reporting research. Several significant aspects are highlighted that reflect the increasing importance given to this topic in the academic community and business practices. The analysis involved a bibliometric examination of a selection of more than 700 papers from papers indexed in the Web of Science database- Clarivate Analytics over 20 years from 2002 to the end of 2022 using the VOSviewer software. The results indicate a significant increase in interest in ESG (Environmental, Social, and Governance) reporting. This trend is consistent with the changes observed in the business environment, where companies recognize their responsibility to manage issues related to the environment, society and governance. The analysis highlights the increased impact of regulations and standards in the field of non-financial reporting. Directives and regulations issued by regulatory authorities and international bodies have helped establish a coherent framework for companies. There is a tendency to integrate non-financial information with traditional financial reporting. This demonstrates the companies' effort to provide a complete and balanced picture of their performance. We are seeing an increase in requests from companies for assurance and third-party verification of non-financial reporting. This contributes to increasing credibility and trust in the information provided.

Keywords

non-financial, reporting, bibliometric, performance

JEL Classification

M40, Q56

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