

# Bibliometric and Literature Review of Sustainability Research Anchored in The UN SDGs

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## Abstract

Existing literature highlights the exploration of sustainability research anchored in the UN SDGs, examined across different sectors, themes, and geographic boundaries. Understanding the routes through which business practices contribute to sustainable development entails a nuanced review of relevant components across corporate governance structure, stakeholder demands, to societal context. There has been a significant proliferation in scholarly engagement of management and business disciplines with the United Nations Sustainable Development Goals- the UN SDGs. This study adopts a bibliometric analysis using bibliographic coupling to assess the evolving body of knowledge at the intersection of the UN SDGs and business practices. Analysis has been done using R-biblioshiny, VOSviewer, and MS Excel. Drawing on a corpus of 1,133 peer-reviewed articles, indexed in Scopus, between 2015 and 2025. This analysis identifies four dominant thematic clusters: (1) Strategy, framework-based implementation of the UN SDGs by businesses; (2) Emergent themes in sustainability research; (3) Leadership and HRM practices for achieving the implementation of the UN SDGs in the business context; (4) Accounting, Tourism and Human Re-source imperatives in the attainment of the UN SDGs. Relying on thematic groups, recognized through literature and bibliographic coupling analysis anchored in UNSDGs. The present research synthesizes existing scholarly studies explaining the UNSDGs integration and execution within businesses. In doing so, the study also outlines purposeful pathways intended for upcoming investigation focused on fostering the organized and inclusive harmonious alignment of sustainability goals in the business and management context.

**Keywords:** Bibliometric Analysis; ESG; Sustainability; SDGs; Scopus; Thematic Review; UN Goals.

## 1. Introduction

The United Nations Sustainable Development Goals (UN SDGs) serve as a complete and ambitious worldwide framework that aims to eliminate poverty and protect the planet while ensuring peace and prosperity for everyone by 2030 (Sisaye & Birnberg, 2025). The United Nations introduced the 17 SDGs in 2015 as part of the 2030 Agenda for Sustainable Development, which incorporates facets pertaining to social, economic, and environmental growth (Bernstein, 2017; Bexell et al., 2017; Aziz et al., 2025). The consolidated framework of the UNSDGs, comprising 17 interrelated goals, 169 targets, and 231 unique indicators, necessitates that scholars and practitioners transition from isolated methodologies to interdisciplinary ways for tackling intricate global issues (Saxena et al., 2021). This initiative seeks to issue an international appeal to action for nations, to promote equitable development that respects universal borders and anthropological progress (Broman and Robèrt, 2025). The UNSDGs preserve paired significance as they offer visionary direction plus functional implements for various sectors such as governments, businesses, civil society, scholarly community, and investigators in order to operate jointly towards quantifiable plus influential outcomes (Sachs et al., 2019). The UNSDGs act as a moral direction, along with a functional advisor for sustainable progression. Through these goals, researchers have the ability to set up a unique bond intermediate to scientific knowledge and policy formulation intended to design innovative solutions in favor of worldwide governance systems (Sachs et al., 2023).

Scholarly reviews and editorials have emphasized the value of research studies, informing the implementation of the UN agenda, especially connecting academic research with practice (Christ and Burritt, 2019; Mio et al., 2020; Montiel et al., 2021). A growing repository of scholarly work has commenced to investigate the functions of diverse sectors such as private, government, and academia towards meeting these defined goals (Duran y Lagaluna & Dorodnykh, 2017). Despite the expanding level of publications associated with sustainable rise, there is still a critical need to systematically and rigorously evaluate the intellectual outcomes pertaining to the UNSDGs (Bautista-Puig et al., 2021). Even editorial commentaries and management journals in driving sustainability necessitate advocating for more holistic, data-driven methodologies to consolidate existing and former knowledge, to reveal emerging research gaps anchored in UN SDGs (Bebbington and Unerman, 2018; Macht et al., 2020; Van Tulder et al., 2021; Berrone et al., 2023). The current research responds to the need, thus established, with a bibliometric analysis and review of literature to map the scholarly, intellectual, and peer-reviewed discourse on sustainability research anchored in the UN SDGs by exploring the following research questions:

- Q1. What are the publication trends anchored in the UNSDGs research agenda?  
 Q2. Which are the leading countries, institutions, journals, and authors that contribute to research on UNSDGs?  
 Q3. What are the most influential and widely cited scholarly contributions in the area of UN Sustainable Development Goals research review?  
 Q4. What are the major themes of the UNSDGs research agenda?

## 2. Methodology

### 2.1. Bibliometric analysis

Bibliometric techniques are especially effective in discovering essential themes (ascribed to as ‘clusters’), impactful publications, prolific authors, and author collaborations, thereby enabling an evidence-based foundation for establishing future research agendas (Donthu et al., 2021). Through bibliometric analysis as the research-review methodology, this study will establish the structural and intellectual progression of UNSDG-related sustainability research across disciplines and geographies. To extend the insights from the existing body of knowledge, this study enriches thematic categorization by adopting bibliographic coupling, a rigorous bibliometric technique that uncovers the contemporary intellectual landscape of a research domain (Kessler, 1963; Zupic & Čater, 2015; Rasul et al., 2022). In contrast to co-citation analysis, which captures retrospective connections by identifying documents collectively cited by subsequent research (Small, 1973), bibliographic coupling reveals proximity among recent publications derived from shared references (Boyack & Klavans, 2010). In sustainability-focused research studies, specifically within the scope of UNSDGs and ESG disclosure, bibliographic coupling has been globally accepted for discovering the intellectual cohesion, thematic gaps, and integration of interdisciplinary sectors (Tranfield et al., 2003; Liao et al., 2018; Bota-Avram, 2023). This approach enables the mapping of arising investigations, delivering insights into clusters of scholarship that are thematically merging current research conversations (Aria and Cuccurullo, 2017; Donthu et al., 2021). Moreover, this cluster-based analysis enables visualized thematic groupings and examines the evolution of scholarly debates and diffusion based on concepts (Van Eck and Waltman, 2014; Moral-Munoz et al., 2019). Employing bibliographic coupling, recent studies are capable of revealing how non-financial reporting, corporate social responsibility (CSR), and green accounting are intellectually converging in scholarly discourse within the sustainability domain. Therefore, bibliographic coupling is particularly valuable for this research study as it supports the objective of revealing contemporary research clusters within the field of sustainability disclosure practices (Erkens et al., 2015; Yamaguchi et al., 2023). This facilitates understanding to be more rigorous and evidence-driven of how recent research converges, interacts, or differs, thus it prepares the ground for the next theoretical changes and indicates possible ways of further research (Mukherjee et al., 2022; Lim and Kumar, 2024). The present research has identified hidden thematic clusters and analyzed the epistemological convergence of the contemporary contributions by means of bibliographic coupling, hence providing a detailed insight into the intellectual integration of different streams of SDG-related research in business and management. Given the criticality of the 2030 deadline, literature calls for the worldwide research community to work synergistically to expedite progress on the UN SDG targets. However, the vast and cross-disciplinary nature of sustainability science often leads to disjointed and intersecting contributions, making it difficult to assess progress or define priorities. Therefore, this research intends to deliver clarity and understanding of the evolving landscape of scholarly research on the UN SDGs. This facilitates understanding to be more rigorous and evidence-driven of how recent research converges, interacts, or differs, thus it prepares the ground for the next theoretical changes and indicates possible ways of further research (Mukherjee et al., 2022; Lim and Kumar, 2024). The present research has identified hidden thematic clusters and analyzed the epistemological convergence of the contemporary contributions by means of bibliographic coupling, hence providing a detailed insight into the intellectual integration of different streams of SDG-related research in business and management.

### 2.2. Prisma model

In order to get the documents from the database, we implemented the 'Preferred Reporting Items for Systematic Reviews and Meta-Analyses' (PRISMA) model, which is the transparent and complete reporting of the systematic review and bibliometric results (Figure 1). The model was therefore instrumental in lessening the bias and enhancing the trustworthiness and corroboration of the search string (Page et al., 2021; Bansal et al., 2025).

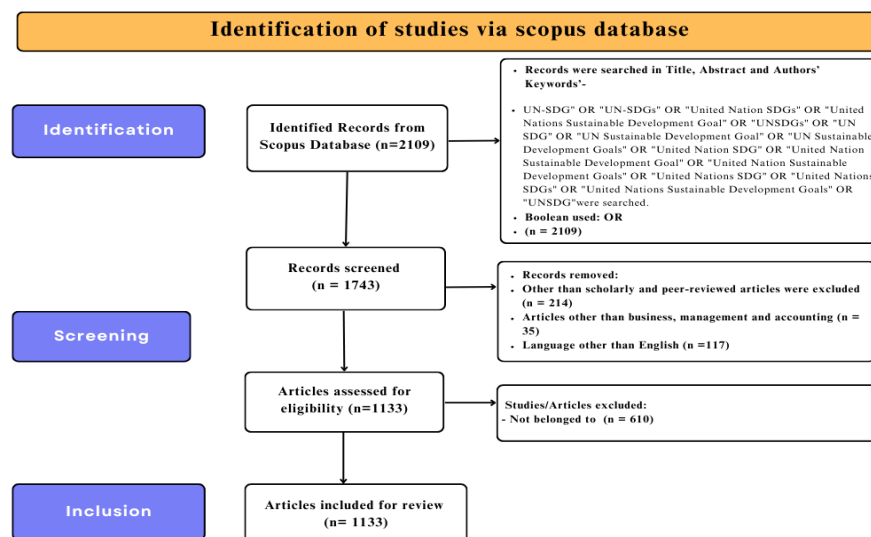


Fig. 1: PRISMA Model (Source: Author's Creation).

### 2.3. Search strategy and inclusion-exclusion criteria

**Inclusion.** The search query combined a wide spectrum of keywords to capture the multifaceted essence of the area of study, as reflected in the extensive search string used in the Scopus database. The search string used in this research is: ("UN-SDG" OR "UN-SDGs" OR "United Nation SDGs" OR "United Nations Sustainable Development Goal" OR "UNSDGs" OR "UN SDG" OR "UN Sustainable Development Goal" OR "UN Sustainable Development Goals" OR "United Nation SDG" OR "United Nation Sustainable Development Goal" OR "United Nation Sustainable Development Goals" OR "United Nations SDG" OR "United Nations SDGs" OR "United Nations Sustainable Development Goals" OR "UNSDG"). This search string was applied specifically to the 'article title,' 'keywords,' and 'abstract' fields to ensure thematic precision. In order to spotlight scholarly and peer-reviewed knowledge, the document classification was confined to research plus review. To ensure domain-specific relevance, the exploration of documents was subsequently refined with the subject categories: business, management, and accounting; published exclusively in English. The search was performed on 'May 4, 2025'; this practice delivered a curated corpus of 1133 articles published from January 1 Jan 2015, to May 4, 2025 (a decade), forming the empirical foundation for ensuring the analysis. The flow of final inclusion of the articles is mentioned in Figure 1. The period 2015 to 2025 was chosen as it marks both the UNSDG adoption and a notable increase in sustainability publications. **Exclusion.** Generally, it is mentioned by Light et al. (1984) and Merton (1973), the conference proceedings and the book chapters are not put to a rigorous review, plus a lack of bibliometric knowledge, which is essential to any bibliometric analysis. This study did not use the 'publication stage' filter as both 'Final' and 'Article in Press' documents are both peer-reviewed and legitimate, and removing one category could create unnecessary bias in the bibliometric dataset (Donthu et al., 2021). So we did not include the selected category. The final advanced search query is:

TITLE-ABS-KEY ( "UN-SDG" OR "UN-SDGs" OR "United Nation SDGs" OR "United Nations Sustainable Development Goal" OR "UNSDGs" OR "UN SDG" OR "UN Sustainable Development Goal" OR "UN Sustainable Development Goals" OR "United Nation SDG" OR "United Nation Sustainable Development Goal" OR "United Nation Sustainable Development Goals" OR "United Nations SDG" OR "United Nations SDGs" OR "United Nations Sustainable Development Goals" OR "UNSDG" ) AND PUBYEAR > 2014 AND PUBYEAR < 2026 AND ( LIMIT-TO ( SUBJAREA, "BUSI" ) ) AND ( LIMIT-TO ( DOCTYPE, "ar" ) ) AND ( LIMIT-TO ( LANGUAGE, "English" ) )

### 2.4. Data analysis

To systematically ensure the examination of the intellectual landscape anchored in UNSDGs and scholarly work of this corpus, a pair of bibliometric approaches (performance analysis and science mapping) was employed. Primarily, performance analysis was performed to recognize and quantify the most productive contributors in the domain. The strategies were mainly grounded in quantitative measurements of scientific output at various levels, like countries, research organizations, journals, and individual researchers, and identifying the most influential papers, thus showcasing not only the volume but also the influence of these academic contributions (Donthu et al., 2021; Khan et al., 2021). Subsequently, to uncover more profound structural cues of the thematic nature of the available scientific literature, a bibliographic coupling-based science mapping approach was implemented (Öztürk et al. 2024). The study leveraged R-biblioshiny, an open-source network analysis tool, VOSviewer, and MS Excel for the analysis (Verma et al., 2025; Guofang et al., 2024), thus allowing for the creation of the visual representations of the degrees of closeness of the papers carrying the same references. This methodological platform paves the way for the discovery of tightly knit groups or thematic communities that provide the intellectual background of the research field (Mukherjee et al., 2022). Combined, these methods of investigation offer a powerful, detailed, and subtle understanding of the development and possible future research directions linked with UNSDGs.

## 3. Findings

### 3.1. Publication trends: UN Sustainable Development Goals

The publication trend based on the UNSDGs research agenda shows a clear growth trend over the 10 years from 2015 to 2025 among 1133 publications related to the topic. The very first paper of the series was published in 2015 (according to Scopus), and then the following years were mostly inactive, with almost no contribution up to 2017. Since 2020, a very steep increase in research productivity can be observed- the number of articles jumped from 44 in 2019 to 102 in 2020. The time frame can be seen as a turning point for a long-term period of academic interest to be found in sustainability studies, with the annual output going beyond 100 articles. The field reached its peak in 2024, recording 316 articles, the highest in the decade. Despite a slight dip to 144 articles in 2025 because the data is not yet complete, the document searched was executed on May-04, 2025. Trends suggest a rising academic focus and increasing relevance of sustainability research, especially post-2020. Such a trajectory indicates that the topic is emerging as a prominent area of research interest, drawing growing attention from scholars and institutions globally, as depicted in Figure 2.

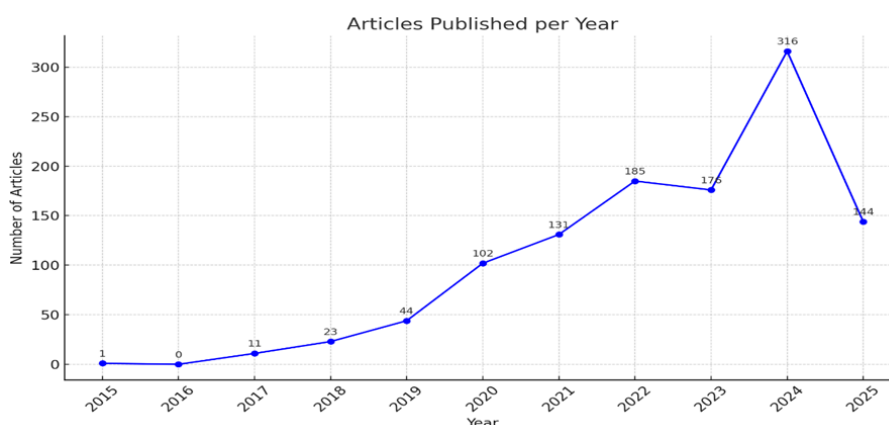


Fig. 2: Publication Trend of Research Related to the UN Sustainable Development Goals (Author's Own, Created in Python).

### 3.2. Most prolific contributors: UN Sustainable Development Goals

Table 1 and Table 2 present the leading countries, institutions, journals, and authors contributing to research on the UN Sustainable Development Goals. A total of 1,133 articles have been published, involving scholars from 78 countries and 1,419 academic institutions. The United Kingdom is the leading contributor, accounting for 10.9% of the total publications. Among institutions, Griffith University and RMIT University in Australia lead with 23 publications, followed by the Queensland University of Technology with 22 publications, and Monash University with 20. The most active journals include the Journal of Cleaner Production (147 Articles), Journal of Sustainable Tourism (29 Articles), and Business Strategy and Environment and Proceedings of Institution of Civil Engineers: Management, Procurement and Law (23 Articles). Notably, Ashta, Ashok (Japan), is the most productive author, contributing 5 Publications, followed by Sabbaghi, Omid (US).

**Table 1:** Most prolific Journals, Countries, Institutions, and Authors: UN Sustainable Development Goals

Most Prolific Journals				Most Prolific Countries				Most Prolific Institutions			
Rank	Journals	Count of Articles	Percentage	Rank	Country	Count of Articles	Percentage	Rank	Institutions	Count of Articles	Percentage
1	Journal of Cleaner Production	147	12.97%	1	United Kingdom	425	37.51%	=1	Griffith University	23	2.03%
2	Journal of Sustainable Tourism	29	2.56%	2	USA	370	32.66%	=1	RMIT University	23	2.03%
=3	Business Strategy and the Environment	23	2.03%	3	China	332	29.30%	2	Queensland University of Technology	22	1.94%
=3	Proceedings Of the Institution of Civil Engineers: Management, Procurement and Law	23	2.03%	4	Australia	326	28.77%	3	Monash University	20	1.77%
4	Cities	20	1.77%	5	India	286	25.24%	4	University of Nottingham	18	1.59%
5	Sustainability Accounting, Management and Policy Journal	17	1.50%	6	Italy	129	11.39%	5	University of Waterloo	16	1.41%
=6	Production and Operations Management	16	1.41%	7	Malaysia	124	10.94%	=6	The University of Queensland	15	1.32%
=6	Worldwide Hospitality and Tourism Themes	16	1.41%	8	Brazil	119	10.50%	=6	University of Surrey	15	1.32%
7	Humanities and Social Sciences Communications	14	1.24%	9	Germany	103	9.09%	=7	China Agricultural University	14	1.24%
8	Sustainable Futures	12	1.06%	10	Canada	96	8.47%	=7	Covenant University	14	1.24%

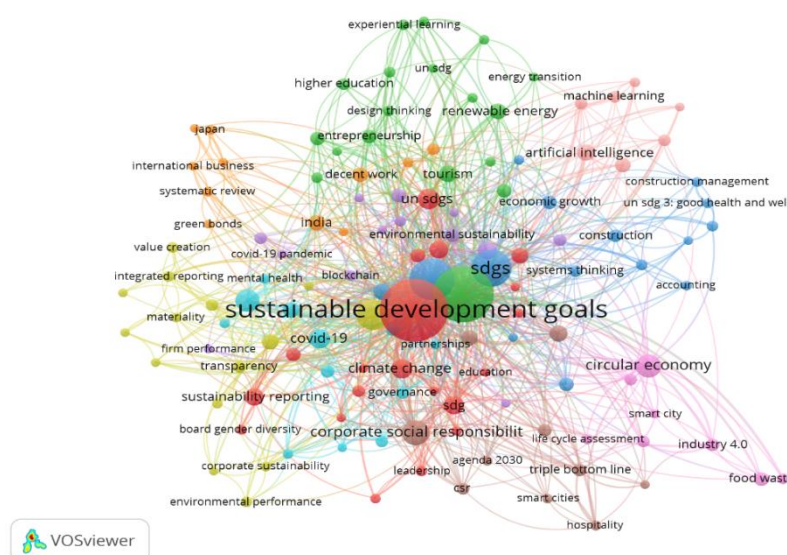
**Table 2:** Most prolific Authors: UN Sustainable Development Goals

Rank	Authors	Country	Institution	Number of Articles
1	Leal Filho, Walter	United Kingdom	Manchester Metropolitan University	7
2	Christ, Katherine Leanne	Australia	Macquarie University	6
=3	Ashta, Ashok	Japan	Corporate Planning Department, Kameda Seika Co	5
=3	Burritt, Roger Leonard	Australia	The Australian National University	5
=3	Singh, Gurmeet	Australia	Monash University	5
=3	Anholon, Rosley	Brazil	State University Of Campinas (Unicamp)	5
=4	Clegg, Stewart	Australia	University Of Sydney	4
=4	Schaltegger, Stefan	Germany	Leuphana University	4
=4	Van Wassenhove, Luk N.	France	Boulevard De Constance, Fontainebleau	4
=4	You, Fengqi	United States	Cornell University	4

Table 3 highlights the most influential and widely cited scholarly contributions in the area of UN Sustainable Development Goals research review. These seminal works have laid the foundation for understanding the multifaceted relationship between sustainable development and various dimensions and goals of sustainable development for firm performance and financial outcomes (Goodell et al., 2023). A prominent theme among these top-cited articles is the technological and organizational pathways to achieving the UN SDGs: A Multidisciplinary perspective on Industry 4.0, AI, FinTech and Corporate practices, as well presented in the studies by Bai C. et al. (2020), Goralski and Tan (2020), Ismagilova et al. (2019). Further, highly regarded work by Pizzi et al. (2020) investigates the connection between management research and the United Nations Sustainable Development Goals (UNSDGs), highlighting the growing importance of harmonizing managerial practices and academic efforts with the sustainable development agenda. Furthermore, Tsalis et al. (2020), with a citation count of 415, strongly put an emphasis on a strict methodological framework to evaluate the degree of compliance of corporate sustainability reporting with the UNSDGs, by utilizing Global Reporting Initiatives (GRI) disclosure and a scoring system. Mio et al. (2020). How do the authors suggest that the challenges businesses have entering the sqft membranes and incompleteness, and most importantly, break-down into actionable steps in evaluating SDG-related disclosure reports. The need for additional SDG-related integrated frameworks to address these needs clearly points to the refinement of established frameworks to include recommendations for improved SDG integrated reporting frameworks. The authors provide a system-related perspective and suggest that businesses have been increasing rather than decreasing in developing a broad set of discursive strategies to frame the global sustainability challenges to address the intersection of strategy and global sustainability, aimed to shift the focus on the deeply embedded potential for sustainable development. The study also explored a timely and comprehensive overview of how scholarly research explored the role of businesses in advancing the UNSDGs. Collectively, these most cited contributions attempted to show the multidisciplinary essence, such as integrating marketing theory with finance, economics, and strategic management.

**Table 3: Most Cited Articles: UN Sustainable Development Goals**

Most Rank	Article	Journal	Authors	DOI	TC	TC/ Year
1	Industry 4.0 Technologies Assessment: A Sustainability Perspective	International Journal of Production Economics	Bai C et al. (2020)	10.1016/J.Ijpe.2020.107776	933	155.50
2	Achieving The United Nations Sustainable Development Goals: An Enabling Role for Accounting Research	Accounting, Auditing and Accountability Journal	Bebbington J and Unerman J (2018)	10.1108/AAAJ-05-2017-2929	712	89.00
3	Smart Cities: Advances In Research-An Information Systems Perspective	International Journal of Information Management	Ismagilova E et al. (2019)	10.1016/J.Ijinfo-mgt.2019.01.004	667	95.29
4	Blockchain Research, Practice and Policy: Applications, Benefits, Limitations, Emerging Research Themes and Research Agenda	International Journal of Information Management	Hughes L et al. (2019)	10.1016/J.Ijinfo-mgt.2019.02.005	652	93.14
5	Management Research and the UN Sustainable Development Goals (SDGs): A Bibliometric Investigation and Systematic Review	Journal of Cleaner Production	Pizzi S et al. (2020)	10.1016/J.Jcle-pro.2020.124033	422	70.33
6	Artificial Intelligence and Sustainable Development	International Journal of Management Education	Goralski, MA, and Tan, TK (2020)	10.1016/J.Ijme.2019.100330	420	70.00
7	New Challenges for Corporate Sustainability Reporting: United Nations' 2030 Agenda for Sustainable Development and the Sustainable Development Goals	Corporate Social Responsibility and Environmental Management	Tsalis TA et al. (2020)	10.1002/Csr.1910	415	69.17
8	Sustainability, Fintech, and Financial Inclusion	European Business Organization Law Review	Arner et al. (2020)	10.1007/S40804-020-00183-Y	375	62.50
9	Three Pillars of Sustainability in the Wake of Covid-19: A Systematic Review and Future Research Agenda for Sustainable Development	Journal of Cleaner Production	Ranjbari et al. (2021)	10.1016/J.Jcle-pro.2021.126660	346	69.20
10	Sustainable Development Goals and the Strategic Role of Business: A Systematic Literature Review	Business Strategy and the Environment	Mio et al. (2020)	10.1002/Bse.2568	317	52.83



**Fig. 3: Author's Keyword Co-Occurrence: UNSDG Research.**

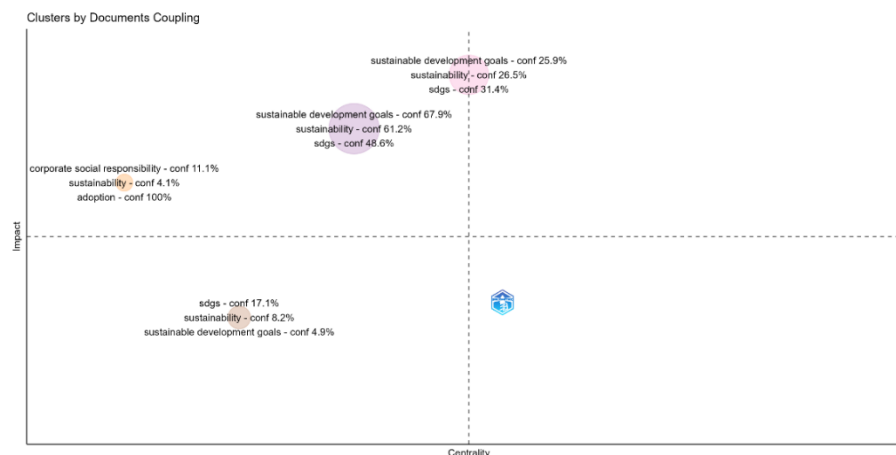
(Source: Scopus Database and VOSviewer).

### 3.3. Major clusters or themes

Keyword co-occurrence highlighted the interrelationships among key terms and primary conceptual grouping among scholarly articles, which provided the basis for theme generation. This also provided the validation of the research theme, as well as being mapped in Figure 3. To further streamline these thematic domains and to enable more robust structuring of the underlying research on United Nations Sustainable Development Goals, the UN SDGs, we conducted a bibliographic coupling of articles, also called clustering by coupling in



Biblioshiny. The study selected articles that are open access and directly related by the title, so the study selected 244 articles. This resulted in 244 articles being segmented across four major clusters or themes, as seen in Figure 4, the Impact-Centrality diagram. The highlights of each thematic cluster are summarized below.



**Fig. 4:** The Impact-Centrality diagram: Major Clusters of United Nations Sustainable Development Goals (Source: Scopus Database and Biblioshiny).

Note (s): Cluster-1: Strategy-based implementation of the UN SDGs by businesses; Cluster-2: Emergent Themes in Sustainability Research; Cluster-3: The dominant constructs of Leadership and HRM Practices for achieving the implementation of the UN SDGs in the business context; Cluster-4: Accounting, Tourism, and Human Resource Imperatives in the attainment of the UN SDGs.

Cluster-1: Strategy, framework-based implementation of the UN SDGs by businesses. Implementation of the UN SDGs is entrusted to businesses (Mio et al., 2020; Heras-Saizarbitoria et al., 2022). The business strategy-aligned implementation of the UN SDGs is the highlight of the studies in the cluster. Eang, Clarke, and Ordonez-Ponce (2023) have established, using the model of externalities, 10 specific strategy-oriented roles of MNCs for sustainable community development initiatives that align with the business strategy of the MNC headquarters, as well as the industry vertical. De Villiers, Kuruppu, and Dissanayake (2021) have researched technology initiatives to achieve strategic business objectives, having researched on strategic integration of Internet-of-Things (IoT) devices with blockchain technology to generate real-time, verifiable, and tamper-proof data streams that directly support the monitoring of progress on UN SDGs for overcoming human resource barriers towards the implementation of the UN SDGs. Extending the implementation of the UN SDGs to business functions other than HR (human resources), Voola et al. (2022) take into account comparatives of B2B Marketing initiatives while de Visser-Amundson (2022) describes the scarcity of empirical research in the context of multi-stakeholder partnerships across the entire food supply chain to achieve the business objective of controlling wastage in the Dutch hospitality industry. To facilitate the business strategy-based implementation of the UN SDGs, research (Mio et al., 2020; Tsalis et al., 2020; Fonseca, 2022; Hamad et al., 2023) presents global framework-based practices, such as the integrated reporting framework (Hamad et al., 2023), the EFQM Model (Fonseca, 2022). Based on such practices, Hamad et al. (2023), during a 5-year evaluation period in Malaysia, have reported growth in SDG contribution by organizations as well as improvement in the quality of sustainability disclosures. This is complemented by the research of De Villiers et al. (2021) on the implementation of “measurement technology” (blockchain) for compliance and regulatory disclosure requirements for the achievement of the SDGs.

Cluster-2: Emergent Themes in Sustainability Research. Cluster-2, formed through bibliographic coupling of research articles, reflects multiple dimensions of contemporary environmental sustainability research and demonstrates the greatest thematic richness among the identified clusters. The studies within this cluster encompass diverse academic and practical constructs, industry segments such as banking, production and manufacturing, food, higher education, and healthcare, and geographical contexts including Vietnam, Pakistan, Italy, Fiji, and Canada, with particular extension toward small and medium-sized enterprises. Cluster-2 is a high-impact cluster that changes the most in the “Impact-Citation” framework in Figure 4. The first sentence here says something like this: even if the citation counts are still quite low because the publications are very recent (2023–2025), the fundamental research questions and concepts have been recognized to have a significant academic impact and are strongly at the intersection of different clusters. The majority of the studies in the cluster are based on the derivations of the contributions towards the realization of the Sustainable Development Goals (SDGs) through new domains. These are sustainable human resource management, green leadership energizing innovation (Akram et al., 2024; Badar et al., 2023), and the circular economy of entrepreneurship and firm performance through the stimulation of innovative practices in production and manufacturing (Castro-Lopez et al., 2025). Employee motivation and supervisor proactivity are also pointed out as factors determining firm performance (Amin et al., 2024). Employee engagement is studied via such constructs as functional presenteeism, with a focus on value co-creation (Amin et al., 2024; Mansour, 2024), whereas employee green attitudes and altruistic behaviors are still the main topics of SDG research (Akram et al., 2024; Taneja et al., 2025). Research further covers ecological stewardship, climate-change-driven anxiety influencing sustainable consumption through consumer trust (Nguyen et al., 2025), and the use of metaverse-based communication, especially for small and medium businesses (Sharma et al., 2025). Corporate communication is also explored in relation to internal CSR and shared green knowledge (Badar et al., 2023; Sharma et al., 2025). A major thematic focus concerns determinants of sustainable consumption across products, services, sustainable technologies, and technologies that support sustainability (Neves et al., 2025; Nguyen et al., 2025; Taneja et al., 2025; Zhang & Zhang, 2025), consistent with SDG literature distinctions (Castro-Lopez et al., 2025). The cluster reflects a wide range of theoretical foundations, including TPB, value-belief theory, goal-framing theory (Akram et al., 2024; Taneja et al., 2025), natural resource-based views and contingency theories (Badar et al., 2023), UTAUT2 (Neves et al., 2025), hyperopia psychology (Nguyen et al., 2025), task-technology fit and social capital theories (Sharma et al., 2025), VAB theory (Zhang & Zhang, 2025), and frameworks such as conservation of resources and AMO for SDG-oriented engagement (Mansour, 2024; Amin et al., 2024).

Cluster-3: The dominant constructs of Leadership and HRM Practices for achieving the implementation of the UN SDGs in the business context. Most of the business literature focusing on the UN SDGs in cluster-3 centers on the conceptualization of the business models. This cluster represents the first of the new streams of literature examining the micro (leader) level and the human resource management (HRM) practices and techniques, and how they help shape and render action plans to businesses into what is local and contextually relevant to the

operationalization of the broad and abstract UN SDGs global vision on sustainability. Investigations within this cluster cover various business sectors and organizational functions such as higher education, HRM, and the inefficiencies of global food supply chains. In contrast to cluster-1, which mainly revolved around multinational enterprises, cluster-3 moves its focus to local organizations and national industries. Through depth interviews with executives from the Icelandic fisheries industry, Vagfusson et al. (2025) put forward a strategic SDG implementation model that revolves around deeply involving employees, having quantifiable targets, and time-bound managerial goals to obtain strategic sustainability results. Geradine and McWha-Hermann (2024) also bring in the idea of "Common Good HRM," suggesting that HR managers could increase their power over organizational interests, and it can also be used to help societal concerns that are in line with SDG-8. Their paper identifies three leadership models in international NGOs: visionary, gatekeeper, and technical consultant—showing how HR leadership deals with institutional limitations, social justice requirements, and practical reform by negotiation. Despite that, their discovery leads to more questions regarding the manifestation of such leadership behavior in national organizations having different cultural and institutional backgrounds (Geradine and McWha-Hermann, 2024). Alhanaya et al. (2025), through the use of translation theory, look at SDG accomplishments in higher education in Saudi Arabia and then connect the depictions like gender-segregated colleges, politically compliant staff associations, and the practice of inclusive education to particular SDGs. On the other hand, Aure (2025) demonstrates the role of simulation-based learning among management students in the Philippines in nurturing leadership skills that are oriented towards sustainability for future roles in the corporate sector. Considering the point of view of higher education further, Al Ghanem and Mendy (2024) study network, sustainable, and transformational leadership in the oil and gas sector of Bahrain and emphasize the significance of inter-organizational knowledge sharing. Mendy and Al Ghanem (2025) also suggest that the local models of organizational change should be reconceived in a way that they can accommodate the global sustainability issues. There are also other pieces of research portraying HRM as a strategic means to SDG realization. Rajashekar and Jain (2024) associate employee well-being measures, financial, physical, emotional, social, and spiritual, with SDG-3, and Geradine and McWha-Hermann (2024) along with that, they as well, extend the topic to SDG-8, by stressing the importance of equally benefiting structures. Szeiner et al. (2023) study the entrepreneurship of women in Turkey and find that the use of economic and symbolic capital is the main contributor to the implementation of SDG-5 in a patriarchal context. Likewise, Gamage et al. (2024) propose an HRM model based on resilience for Australian SMEs in line with SDG-8. At last, apart from HR, Essien et al. (2024) address the issues of food waste and starvation by offering a blockchain-enabled transparency and traceability mechanism in agri-food supply chains. They propose a 3-tiered model based on industrial network and signaling theory, which is in agreement with SDGs 2, 8, 10, and 12.

Cluster-4: Accounting, Tourism, and Human Resource Imperatives in the attainment of the UN SDGs. Cluster 4 revolves around the cutting-edge concerns of social studies, specifically the cross-area of accounting, tourism, and human resource management (HRM) practices in sustainability initiatives. This is evidenced by the studies that range from organizational and industry contexts, including accounting frameworks and human resource barriers, to HR practices aligned with UN SDGs at the Industry 4.0 level. Bebbington and Unerman (2018, 2020) investigate the accounting practices that are in line with the UN SDGs and that mainly involve the disclosure of sustainability by businesses. They point out that even five years after the formal adoption of UN SDGs, the related accounting research is still at its inception stage. Through their review of the respective literature, they unveil the meager integration of sustainability reporting into accounting practices and put forward that disclosures that are directly linked to UN SDGs are of the greatest necessity. They see a need for innovation in accounting frameworks to ease the implementation of SDGs, especially if we take the organizational challenges and investments for nurturing new avenues in sustainability accounting into account. More and more papers that are published welcome the idea that the perspective of HRM is one of the ways to drive the SDG realization further. Mukhuty et al. (2022) analyze the economic and social aspects of sustainability in Industry 4.0, and through their analysis, they position it as a major economic priority and a social prerogative that is in line with the UN SDGs. They describe barriers like resistance to change, digital skills gaps, employment insecurity, widening socio-economic inequalities, lack of industry-wide collaboration, and leadership or cultural challenges. They put forward the idea that companies, through the implementation of socially responsible HRM, can tear down these walls and thus increase productivity, efficiency, and cost reduction. Contrary to this, Brewster and Brookes (2024) suggest that HR may actually fail in the implementation of SDGs, and one of the main reasons would be a lack of clarity regarding UN SDGs, which may also prevent HR from signaling the creation of roles for respective business functions, thus hindering overall SDG achievement. Lock-stone-Binney and Ong (2024) examine volunteer versus remunerative tourism in the tourism sector of tourism and they come up with six propositions to help the usage of UN Volunteers as a means to achieve social SDG goals. Kato (2019) looks at gender equality (SDG-5) as a facet in the tourism industry by means of eco-humanities, and he studies the case of traditional women divers in Japan to incorporate inclusiveness, reciprocity, and intuitive knowledge. Assaker (2025) researches the pro-sustainable travel behaviors through the norm activation model and the concept of altruism, and he demonstrates that individual awareness and responsibility serve as facilitators for sustainable travel that is in line with the UN SDGs. Support for sustainability disclosure is still holding the limelight. Pigatto et al. (2023) examine the integrated reporting frameworks through the use of an integrated disclosure index to gauge capital integration, while Bebbington and Unerman (2018, 2020) pinpoint opportunities for research in the area of sustainability reporting principles. They endeavor to reveal the creation of value through disclosure frameworks by solving the problems of materiality, business models, and stakeholder relationships. Brewster and Brookes (2024) argue that HR's incomplete signaling of SDG attainment might be a factor that hampers holistic integration. Sartor and Beamish (2020) focus on the relationship between corruption and the implementation of SDGs. They reveal that MNCs change their strategies for entering the market-choosing either joint ventures or wholly owned subsidiaries-based on the level of public and private corruption, thus reflecting uncertainty and transaction cost theory. To sum up, Leal Filho et al. (2023) employ a systematic review and the analysis of company reports to locate SDG conformity in sustainable supply chain management and to uncover openings for both well-known and underexplored SDG dimensions while indicating the positive impact across all three SDG pillars.

## 4. Discussion

Since the ratification of the United Nations Sustainable Development Goals (UN SDGs) in the year of 2015, there has been a surge in academic engagement with sustainability challenges across policy, industry, and community. Our review highlights four key thematic clusters that structure the current landscape of sustainability-focused business research. These clusters could be theoretically divided into the following research areas: strategy, framework-based implementation of UN SDG by businesses; emergent themes in sustainability research; business strategy-oriented implementation: leadership - a key influencer to drive sustainability implementation; accounting, tourism, and HRM imperatives in the attainment of the UN SDGs. Together, these clusters reflect both the progress made and the critical gaps that remain in building a cohesive, context-sensitive sustainability research agenda.

Research related to the first thematic cluster: strategic, frameworks-based UN SDGs implementation by businesses, reveals an expanding collection of studies concerned with integrating the UN sustainability targets into core business strategy through uniform frameworks such as the Integrated Reporting (IR) and European Foundation for Quality Management framework (EFQM Model). Many of the publications within this cluster highlight multinational corporations (MNCs) and inter-industry use cases of technologies, such as the internet of things (IoT) and blockchain for sustainability reporting and regulatory adherence. Future research ought to focus on prioritizing comparative case investigations and inter-industry assessment to deepen our understanding of strategic alignment mechanisms and their tangible impacts. As per the findings, the second thematic cluster is prominent for its thematic diversity and cross-disciplinary foundation, and it is centered around 'Emergent themes in sustainability research.' It comprises novel concepts and ideas such as circular economy, entrepreneurship, green leadership, and corporate communication. The integration of cognitive and behavioural constructs such as climate-triggered consumer anxiety, altruistic behaviour, and long-term sustainability credibility indicates an expansion of sustainability conversations beyond traditional environmental or governance lenses. Yet, despite the emergent themes of theoretical frameworks such as UTAUT2, TPB, and social cognitive theory, the field remains dispersed. The development of these themes within particular regions and sectors suggests an urgent need for unifying models that can synthesize micro and macro-level determinants of sustainability performance to amplify its impact in businesses. Adding another dimension, cluster 3 draws attention to business strategy-oriented implementation of the UN-SDGs: leadership and HRM practices as key constructs to drive sustainability implementation in businesses, and highlights the critical role of local leadership in converting the abstract global sustainability goals framework into implementable strategies. It bridges the global-local implementation gap by concentrating on leadership frameworks such as transformational leadership and network leadership in settings like higher education, tourism, oil, and gas. Moreover, the research findings related to this thematic segment provide an in-depth interpretation of human resource management (HRM) contribution to sustainable developments through employee well-being models, equitable reward systems, and inclusive strategies. However, most of this work is rooted in regionalized, often case-driven, and empirical evidence-driven studies. Prospective research should endeavor to validate the diverse organizational, cultural, and societal contexts of the constructs of leadership and HRM constructs, as established, to produce more generalizable insights into business strategy-oriented transformation change for sustainable response. As revealed by the analysis, cluster 4 defines the converging disciplines of accounting, tourism, and human resource imperatives in the attainment of sustainable development. It is observed that accounting research pertaining to UN SDGs continues in its formative stages, even five years after their formal adoption. Their academic review on the adoption of accounting practices for SDG-related reporting highlights a significant shortcoming, namely, the minimal incorporation of sustainability metrics within the core accounting systems, yielding the critical need for SDG-specific disclosures. Further, the research investigations on volunteer tourism and gender-focused views in tourism-based sustainability signify an expanding awareness of societal patterns in UN SDG adoption and deployment. In addition to this, the applicability of Industry 4.0 and digitally facilitated HRM for economic and social sustainability suggests promising areas for further research. However, this cluster also reveals a gap between intention and execution or practice, especially in HRM and accounting practices, to effectively convey UN SDGs across business processes, highlighting the criticality of education and skill development.

Understanding the connection between business and sustainability thoroughly demands a move away from utilizing only one theory and instead, acknowledging a comprehensive multi-dimensional framework. TCE as a theory could give a reasonable account of changes in the governance of supply chains aiming at sustainability (Sartor & Beamish, 2020). Nevertheless, it is not enough to capture the setting of pressures from institutions and the internal resource dynamics. The adoption of Institutional Theory would make it clear how the three different types of isomorphism: coercive, mimetic, and normative, by which organizations copy each other, lead them to implement sustainability not only for moral reasons but because it grants them social legitimation (Arena et al., 2018). At the same time, the Resource-Based View (RBV) can provide an essential argument against this, showing how the particular sustainability-related capabilities, like for example green innovation or stakeholder integration, can be the source of competitive advantage if they turn out to be that they are valuable, rare, non-imitable, and non-substitutable resources (Asadi et al., 2020). Such theoretical pluralism is necessary, as the quantitative link between sustainability and firm performance, although it is mostly positive, is quite complex. Meta-analyses are more in line with the existence of a generally positive, but rather small, correlation between sustainability efforts and financial performance, while at the same time, they emphasize the significant moderators such as industry and methods of measurement (van Zanten & van Tulder, 2021). This is the reason why a single theoretical or empirical expectation is not enough. Moreover, the literature accentuates regional bias quite evidently, with case studies from the Global North that are mostly responsible not only for the sampling flaw but also for the structural inequities in knowledge production being the main factors behind it. It is a well-known fact that major indexing databases are more likely to include journals published in English and in Western contexts, thus they systematically under-represent articles written in the Global South (Chavarro et al., 2017). This issue is further exacerbated by imbalances in research funding and institutional capacity in less developed countries, where not only are the problems of sustainability becoming more severe, but also the scholarly community remains less visible. The point here is that an in-depth investigation should not merely take into consideration this literal bias, but should also dismantle the sources of the bias, being the academic power structures, thus it will prevent the reproduction of a parochial and incomplete understanding of the global sustainability dynamics. Post-2020 reforms of the GRI policy encompass the Modification of the GRI Policy 2020Shift policies on due diligence for principled sensitivity and human rights, along with the incorporated revisions on materiality and the global universal GRI 1, GRI 2, and GRI 3 standards. It serves as the primary referential point for all GRI-aligned reporting post-2021 (Global Reporting Initiative 2021). This global benchmark report explains GRI's adoption post-2020 and its subsequent advanced trends, alterations in integrated SDG usage, and movement towards double materiality. It serves as one of the most authoritative documents on the history of advancing practices related to the reporting of sustainability and ESG (KPMG 2022). This document signifies the international coordination of the harmonization of the standards of documentation of sustainability. The formation of the ISSB profoundly influenced GRI-ISSB interoperability discussions, culminating in the 2022 GRI-ISSB Cooperation Agreement (IFRS Foundation, 2021).

The accumulated evidence indicates that adopting and implementing plans pertaining to sustainability and social responsibility in the context of the United Nations Sustainable Development Goals (SDGs) needs to be more than an intention. It demands visionary leadership. It also demands flexible leadership and a deliberate and tactical realignment of the organizational structure. A recent multi-disciplinary review covering leadership, management, accounting, financial control, human resource management (HRM), tourism, and the relevant integration shows important required elements to be: integrated leadership governance mechanisms per sector, principled HRM ethics, and, even more, the cultural/psychological dimension of sustainability. Among the various elements raised, leadership stood out as the most important to operationalize the UN SDGs in business. The works of Alghanem & Mendy (2024) and Vigfússon et al. (2025) confirm that an inclusive and inspiring leadership style is important for the harmonization of the institution's goals with the UN SDG line. It encourages intra-departmental cooperation and coordination, as well as employee participation, and provides a clear direction. On top of that, Badar et al. (2023) see a conscious environment-friendly leadership along with corporate social responsibility execution and sharing of the knowledge as a major factor leading to the innovation that is compatible with the UN SDGs numbered 9, 12, and 13. Put together, these



results portray leadership not simply as a managerial role but as a means of introducing sustainability values into the very core of the organization. Similarly, HRM is also positioned as a pivotal instrument in the promotion of the UN SDG agenda, according to Mukhuty et al. (2022), who argue that inclusiveness in participation, skill-building, and collaboration are the ways to overcome human-centered challenges in Industry 4.0 changes. On the other hand, Brewster and Brookes (2024) are of the opinion that the sector is not fully utilized due to conceptual disconnection. Rajashekar & Jain (2024) resolve the issue by introducing a comprehensive wellness model that sees employee engagement as a means of triggering sustainability-driven change. These academic contributions consolidate the view that HRM should not be merely an auxiliary function, but rather the architect of sustainability capable of rendering the grand macro-level goals into daily micro-level actions. Moreover, Bebbington and Unerman (2018, 2020) advocate for a more profound theoretical and practical incorporation of growing concerns of sustainability into accounting frameworks. Pigatto et al. (2023) concur with this view through their study on integrated reporting (IR) and using the six capitals (6Cs) framework for evaluating alignment with UN SDGs. Even though these instruments are theoretically potent, their limited substantive application reveals the longstanding chasm between reporting methods and the real ground results. Hence, accounting has to make a move from being merely compliance-focused towards disclosure that is impact-driven and reform-oriented based on UN SDG indicators. Essien et al. (2024) offer a three-stage model for promoting openness in agri-food supply chains through the use of blockchain and thus cutting the waste and strengthening the traceability mechanisms. These models bring out the aspects that the implementation of a plan should be based on data, be aware of the sector, and be enabled by technology. They jointly underline the significance of interconnected strategic frameworks in dealing with various challenges. The tourism sector research further broadens the scope and depth of the UN SDG debate by delving into the behavioral, heritage, and community aspects. Lockstone-Binney and Ong (2024) examine how the application of indigenous knowledge and volunteer-based tourism can lead to the fulfillment of UN SDGs 5 and 14, respectively. Assaker (2025), on the other hand, depicts that pro-environmental travel behavior is a result of the adoption of altruistic values and developing sustainability literacy. All such information confirms that tourism tends to have the potential to become not only an economically catalyzing activity, but also a socioculturally facilitating one. One of the most important crossings in these different fields is the need for a multi-level and systemic character. The integration of internal governance systems, behavioral elements, and specific innovations in and for the industry is imperative. The 'Journal of Cleaner Production' is probably the best researcher and publisher in the field, and other journals such as 'Journal of Sustainable Tourism' and Business Strategy and the Environment are closely behind, demonstrating that the leading domains of publication are tourism, sustainability, and environmental strategy.

The Global North consists dominantly of three geographical areas: the UK, the US, and China. However, there are educational institutions such as Covenant University, located in Nigeria, and Nanjing Agricultural University in China, which are highly ranked. This showcases the positive progressive movement of knowledge generation, being inclusive and globalized. As for authorship, it is 'Walter Leal Filho' who stands as the most prominent contributor. There is also considerable academic engagement from scholars/ researchers from Japan, Australia, Brazil, and the US. This cluster of authors speaks to the interdisciplinarity of the area, suggests a latent, dispersed research landscape, and indicates the pressing need for more profound, more sustained, and cooperative efforts. Hence, the results signify the pluridisciplinary and integrative character of the inquiries regarding the UN SDGs, which novel expressions such as machine learning, blockchain, IoT, artificial intelligence, and Industry 4.0 signify a technological upsurge in the employment of tools to enhance sustainable practices. Alleviation of poverty as well as empowerment of women, social inclusion, and frequent mention of equity and inclusion also speak to a concern for profound equity and inclusion, which embodies the essence of the UN SDG agenda. Collectively, these insights compelling narrative- while academic engagement with the UN SDGs continues to expand, challenges persist in achieving theoretical alignment, global inclusivity, and translational and practical impact. Although the evaluation of the present research study concluded that across various domains plus businesses, the incorporation anchored in UNSDGs has occurred, it also recognized various gaps in those sectors that need to be resolved in the future. Whereas, equity and inclusion had also been discussed but not specifically addressed towards LGBTQIA focused research, which also constitutes a considerable gap. Hence, hereafter, meaningful work may be carried out concerning LGBTQIA inclusivity. It is suggested that businesses ensure broader implementation anchored in UNSDGs. As SDG 5 (gender equality) and SDG 10 (reduced inequalities) receive growing attention in corporate ESG agendas, there is a compelling need to expand current sustainability initiatives to represent the personal narratives, lived experiences of LGBTQIA employees and stakeholders by way of more inclusive leadership, sector-specific implementation, and data-driven reporting strategies.

## 5. Conclusions

This study presents a comprehensive integration of how business and management scholarship interacts with the United Nations Sustainable Development Goals (UNSDGs), revealing a maturing yet disjointed academic landscape. Drawing from thematic categorization based on bibliometric coupling, this study investigates four core thematic areas i.e. strategy and framework-based implementation; emergent sustainability themes; Leadership and HRM practices as drivers of SDG alignment; and operational imperatives in accounting, tourism and HRM, serving as the foundation for evaluating the current state of knowledge and identifying gaps that potentially exist in academic scholarship for researchers to thus pursue.

Corporate engagement with the UN SDGs broadly integrates various thematic boundaries, such as reporting practices, strategic integration, leadership, and sectoral alignment; however, evidence of this integration is patchy and mostly confined to superficial layers, as suggested by studies (Heras-Saizarbitoria et al., 2022; Mio et al., 2020). Corporations are putting up front the language of the UN SDG to respond to institutional or legitimacy pressures, but, in fact, they hardly delve into these goals in their core strategies, operations, and governance systems, which implies the existence of disjointed and symbolic sustainability practices. Despite the rapid and massive emergence of diverse points of view like digital innovation (Mukhuty et al., 2022; Neves et al., 2025) and business transformation in developing economies (Ismagilova, 2019; De Villiers, 2021), the literature still shows that separation continues. These areas are often run as separate projects, rather than jointly, which is due to disciplinary limits and the lack of comprehensive frameworks that not only link education but also regional sustainability practices and technology. Sustainability leadership is broadly perceived as the main driver of sustainability change (Badar, 2023; Mendy & Al Ghanem, 2025); however, most of the articles are concentrated on the study of the effect of leadership styles on single leaders and less on their being part of wider organizational and institutional contexts. There are scarce empirical investigations into the ways leadership conduct is in line with the strategic planning, cultural resistance, or institutional logics (AlGhanem & Mendy, 2024), thus leaving a vacuum in the exploration of the role of leadership structures in the sustainability embedment. Furthermore, leading areas like human resource management (HRM), accounting and tourism which could pave the way for SDG actualization, are still struggling in different aspects including difficulties in measurement standardization and collaborative engagement with a range of critical stakeholders viz. employees, regulators, local communities, educational institutions, investors, and consumers; factors that result in slow and unsteady institutional embedding as well as the scarcity of tangible sustainability outcomes.

Research converging from various domains of leadership, HRM, tourism, and accounting shows that the SDGs are not only a set of goals that should be achieved in the future but are already being merged with organizational and industry-level practices. In particular, a sustainable supply chain, especially for food distribution, is becoming the main driver that is making it possible to operationalize the UNSDGs targets related to responsible consumption, zero hunger, and climate action. Leadership models such as transformational and green inclusive (Badar et al., 2023; Alghanem & Mendy, 2024; Vigfússon et al., 2025), comprehensive employee wellness initiatives (Rajashekar & Jain, 2024), integrated reporting (IR) systems (Pigatto et al., 2023), and behavioral programs connected with pro-sustainable tourism (Assaker, 2025) all serve as evidence that the incorporation of sustainability is systemic and feasible. These findings integrate the operational realities of businesses with the priorities of the UNSDGs, while also indicating the need for stakeholders to be engaged, for values to change, and for internal behavior to change. The UNSDGs also depend on the strengthening of one strategy, which aligns internal governance with external accountability. Human resource management is slowly shifting towards inclusion, building strategy-driven, sustainable values, while accounting is getting away (although slowly) from compliance-focused systems to become a change agent for sustainability. Moreover, the tourism sector is emerging as a powerful instrument for the internalization of SDG principles and the incorporation of SDG principles in everyday practices and decision-making as a result of behavior and cultural change. Despite the increased focus on implementation, issues related to regional equity, scholarly collaboration and cooperation, and deep integration remain. The bibliometric analysis shows that the majority of the contributions come from the Global North. In the same way, while institutional actors like Griffith University and RMIT University are spearheading progress, a much broader and more interconnected research collaboration network is still largely untapped. As Sisaye and Birnberg (2025), Fosenca (2022), and Mendy and Al Ghanem (2025) explain, there has been some advancement in the reporting and leadership pertaining to the Sustainable Development Goals (SDGs). However, the execution's fragmentation continues across and within various sectors and regions. The papers point to the existence of symbolic compliance (Mio et al., 2020), cultural inertia (Al Ghanem and Mendy, 2024), and institutional pressures (Heras-Saizarbitoria et al., 2022) as restricting factors to the more in-depth and bespoke forms of adoption. The reports at hand do acknowledge the presence of some functional improvements; however, the agenda still requires deeper systemic embedding, broader collaboration, and more tailor-made local implementations in order to facilitate the targets (2030) to be achieved. The observations signal the overwhelming need to enhance more cross-disciplinary, practice-driven, and contextualised research. The flexibility emphasised by Kemp et al. (2022) is by no means an indicator of the absence of a belief in the value of the sector as a whole. It stems from the recognition that in most of the sectors there are still considerable disciplinary silos and that these disciplinary silos represent the key obstacles to disruption and innovation in the sector, in the context of the Implementation of the United Nations Sustainable Development Goals (SDGs). The above-mentioned weaknesses are not merely academic; they are also real-world problems for corporate governance and accountability, as explained by the critics of SDG symbolic adoption and greenwashing, Bernstein (2017) and Maroun (2020). In addition, Alhanaya et al. (2025) and De Villiers et al. (2025). Disheveled supervisory constructs, to a degree, are believed to generate disrupted sustainability outcomes, in addition to trust breakdowns (De Villiers et al., 2021). There is a need to replace symbolic compliance with purposeful, clear execution, which is guided by local contextualizations, stakeholder involvement, and adaptive learning. Sustainability reporting is positionally and primarily a communication function, which is treated by other reporting stakeholders unhindered and transformational in default accountabilities (De Villiers et al., 2021). From an accounting perspective, one of the apparent functions entails aligning financial systems with the ecosystems (Bebbington & Unerman, 2018; Maroun, 2020). Concerning human capital management, the focus is primarily on the need to address the operationalization of sustainability interventions through appropriate contextualized cultural systems (Brewster & Brookes, 2024). According to Silva (2023), the need for adequately aligned, integrated cross-disciplinary curricula for the SDGs in education is self-evident. Otherwise, grassroots eco-friendly initiatives, such as community voluntary services and local stakeholder participation in the tourism sector, ought to be incorporated into institutional frameworks if the aim is to derive a meaningful impact (Lockstone-Binney et al., 2022).

To understand how businesses relate to sustainability fully, the theoretical lens of transaction cost economics will not suffice. Moving to a multi-dimensional perspective is necessary to understand the interplay of institutions, internal resources, and the base conditions of the business. Accountants and finance professionals will inevitably have to work with standardized tools when implementing sustainability practices in a business. Integrated systems like IRIS are useful for accountants and finance professionals to set metrics in line with the Sustainable Development Goals. On the other hand, economists will need to engage with methodologies such as natural capital charging and True Cost Accounting, which are useful in quantifying externalities. Also, the SASB (Sustainability Accounting Standards Board) provides useful resources on financially material ESG issues as a guide to disclosure. The regional bias in the literature, which is North Global-centric, is problematic and will need to be dealt with. It is analytical in structure, and inequities in the distribution of knowledge. This bias will require a new accounting and economics tool in various regions to inform the sustainability pursuit.

Even though considerable strides have been made in the incorporation of sustainability into organizational and industry practices, several knowledge gaps and future research directions have been identified. Firstly, detailed, and deeply researched, very specific investigations that would lead the scientific community to understand the context in different regions, and especially the Global South, will not only help to adapt global frameworks of SDG locally, but also facilitate comparative studies across regions, case-study and longitudinal evaluations of the implemented models in diverse socio-economic contexts which in turn can provide a lot of valuable information regarding the specificity of the local contexts, their barriers and facilitators. Secondly, forthcoming research should significantly focus on the inclusion of Technological Innovations, especially AI, cognitive computing, machine learning, and digital twins, in the frameworks for SDG implementation. By using these technologies, organizations can not only keep track of their sustainability performance in a more smooth and efficient way, but they will also be able to foresee the impact of regulation and have quick access to the best decisions that lead to the achievement of the UN SDGs. Finally, the extant bodies of research that serve as a foundation for the UN SDGs have not gone far enough in terms of LGBTQIA community inclusion. The attention paid to the issues of equity and the internal cultural changes has risen; however, the experiences of LGBTQIA individuals are still not explicitly mentioned in SDG-aligned HR policies and not captured in the mainstream reporting frameworks. Current reporting standards, such as GRI and Integrated Reporting (Mio et al., 2020; De Villiers et al., 2021), might be improved so that they comprise the following aspects: open governance disclosures, indicators sensitive to gender identity, and metrics about workplace safety that depict the real-life experiences of professionals from different gender identities. Furthermore, the implementation of environmentally friendly practices in supply chains, especially in certain areas like food, services, and retail, needs to be proven to determine whether such an initiative is capable of facilitating the inclusion of the LGBTQIA community in procurement policies, vendor codes of conduct, and labor standards. The behavioral and technological platforms provide such visibility through data informatics accountability, bias-mapped algorithms, and transparent employment and sourcing strategies (Neves et al., 2025; Nguyen et al., 2025). These avenues are an opportunity to ensure that the institutionalization of the UN SDGs is streamlined and tech-based, inclusive, equitable, and authentically representative of all identities. There is an urgent need for future research to adopt an unflinching critique of the extent to which proposed innovative strategies for the reframing and redesign of policy and practice within the organizations reflect the lived realities of people who identify as LGBTQIA.

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