



Bibliometric Analysis of University Social Responsibility: Advancing Transparency and Sustainability in Higher Education

 Yuni Ekawarti¹, Mohamad Adam^{2,*}, Yusnaini², Hasni Yusrianti²
 ¹Doctoral Student of Economics, Faculty of Economics, Universitas Sriwijaya, Jalan Palembang-Prabumulih Palembang, Sumatera Selatan, Indonesia
 ²Department of Management, Faculty of Economics, Universitas Sriwijaya, Jalan Palembang-Prabumulih, Palembang, Sumatera Selatan, Indonesia
 *mr_adam2406@yahoo.com

CITATION:

Ekawarti, Y., Adam, M., Yusnaini, & Yusrianti, H. (2024). Bibliometric analysis of university social responsibility: Advancing transparency and sustainability in higher education. *JIA (Jurnal Ilmiah Akuntansi*), 9(2), 658-683.

ARTICLE HISTORY:

Received: April 24th, 2024 Accepted: January 27th, 2025 Published Online: January 28th, 2025

DOI: 10.23887/jia.v9i2.77647

Abstract

While the importance of University Social Responsibility (USR) is widely acknowledged in academic discourse, there remain substantial gaps in understanding how it interacts with sustainability, especially in terms of transparency as a measurable outcome. This study specifically addresses these gaps by employing bibliometric analysis to comprehensively explore the scope of literature on 'University Social Responsibility,' establishing it as a crucial transparency indicator for sustainability practices in higher education institutions. Using the VOSviewer tool, data from 356 scientific articles, published between 2006 and 2023 and sourced from Scopus, were meticulously analyzed. This analysis elucidates the relationships between authors, journals, and keywords, providing fresh insights into the evolving research landscape. These insights identify emerging trends that link USR to sustainability initiatives in higher education and elucidate the relationship between USR and transparency in achieving sustainability goals. The findings offer valuable insights for researchers and policymakers, underscoring importance the of transparency-based USR practices in promoting sustainable development.

Keywords: university; social responsibility; sustainability; environmental accounting; circular economic

INTRODUCTION

In the face of recent global challenges, such as climate change, inequality, and the evolution of digital technology, there is an amplified demand for universities to adopt socially responsible and transparent practices. Although the importance of USR is widely recognized, significant gaps remain in understanding its integration with sustainability, particularly regarding transparency as a measurable outcome. This study seeks to address these gaps bv offering a novel perspective that conceptualizes USR as a transparency indicator for sustainability in higher education. Diverging from previous research which primarily focuses on the theoretical underpinnings of USR (Findler et al., 2019; Valencia-Arias et al., 2024), this research employs bibliometric analysis to provide an empirical overview of research trends, interconnections, and future directions. The findings challenge traditional views by demonstrating how transparency in USR practices can act as a catalyst for achieving sustainability goals. Additionally, recent studies such as those by García-Aracil et al. (2023), have highlighted the integration of USR with global frameworks like the Sustainable Development Goals (SDGs) and the pivotal role of digital technologies in enhancing transparency. Building these on insights, this research explores how emerging trends and methodologies, revealed through VOSviewer as analysis, can reshape the understanding and application of USR in higher education.

By addressing these aspects, the study enhances the evolving discourse on University Social Responsibility (USR), not only by mapping existing knowledge but also by identifying actionable strategies for higher education institutions to align their sustainability initiatives with global standards of accountability and transparency. Academics in higher education are among the kev implementers of USR, which is not as well-known to the public compared to Corporate Social Responsibility (CSR). USR essentially embodies an ethical policy that universities implement, influenced by the performance of all higher education stakeholders, including students. managers, teachers, and all employees (Huang, 2020; Suhartini et al., 2022). Through its management, higher education is responsible for the resulting educational and environmental impacts. leading to interrelated interactions between universities and communities in achieving sustainable development goals. Moreover, as higher education institutions also function as business entities, the concepts and ideas of CSR are applicable to universities as well (Castillo-Villar, 2021; Lo et al., 2017). The role of universities is crucial in creating the social and cultural conditions for necessary sustainability, promoting public understanding and sustainability awareness (Agustina, 2022).

The concept of University Social Responsibility (USR) has evolved in tandem with a paradigm shift in higher education, which has moved from focusing solely on teaching and research to placing greater emphasis on the social role of higher education in community development (Morawska-Jancelewicz, 2022; Terán-Yépez et al., 2020). USR refers to the responsibility that universities hold towards the community and the surrounding environment (DeLa Rey et al., 2020; Hollister, 2021; Poff, 2019).

Research on USR from various countries, including both developed (Smith et al., 2017; Stensaker et al., 2019) and developing nations (Patel et 2020), reveals limitations al.. in current practices. Notably. in developing countries like Indonesia, implementation of USR the and environmental performance reporting is minimal (Ronaldo & Survanto, 2022). Despite this, USR helps universities integrate sustainability principles into their operations and activelv contribute towards а sustainable future (Sepasi et al., 2018).

Despite recent growth in USR research (Joshi, 2020; Suhardiyah & Nurdina, 2019), a systematic literature review is necessary to provide an updated overview of ongoing research and offer valuable direction for future studies. University Social Responsibility (USR) universities helps integrate sustainability principles into their operations and play a more active role in creating a more sustainable future. The research on the perception of USR (University Social Responsibility) by Almutawa dan Hewaidy (2020) dan Barnett dan Guzman-Valenzuela (2022) indicates a lack of theoretical models for social responsibility in higher education. Therefore, despite the tremendous growth in the field of USR research recently, a systematic literature review is needed to provide an up-to-date picture of ongoing research and provide useful direction for future research (Tashakor et al., 2019).

In this context, we have four research questions. The first question is, "What are the most influential publications. authors. and that with institutions deal the research on USR activities in higher education?". We seek to identify the most influential publications, authors, institutions and that have significantly contributed to research on USR activities in higher education. The second question is, "How has the literature in the field of integrating USR in higher education developed historically, and how has it spread geographically?". We aim to explore how literature regarding the integration of USR in higher education has developed over time and spread across different geographical regions. The third question is, "What is the scope of research, and what are the trends for future scientific kev research in integrating USR in higher education activities?". Our objective is also to determine the scope of current research on integrating USR into higher education activities and identify key trends that may shape future scientific research in this area. Finally, the last research question is whether USR is integrated into higher education activities. Finally, we wish to examine whether there has successful integration of USR into higher education activities.

In facing these four questions, researchers contribute to two streams of literature, namely the USR and the Sustainability Report (SR). The researcher illustrates the evolution of the research field at the intersection between USR activities in universities and SR and sheds light on the factors that drive college SR to adopt USR and the impact of USR practices. So far, especially in Indonesia, there has been no systematic literature review bibliometric research mapping or between SR and USR in higher education environments.

LITERATURE REVIEW

Bibliometrics is the application of mathematical statistical concepts in information science focused on analyzing books, articles, and other publications. The bibliometric approach has several advantages over traditional methods such as literature review study. First. or through bibliometric methods. а comprehensive picture of the network of research topics can be produced by analyzing hundreds to tens of thousands of documents contained in complete databases using professional software high-performance and computing (Garfield, 1955; Mota et al., 2021; Pritchard, 1969). Second, the impact of a research field, a particular group of researchers, or even а specific paper can be quantitatively measured through citation analysis conducted in а bibliometric approach (Markoulli et al., 2017). Third, this approach also efficiently identifies classical literature and significant research topics within a research field (Jones & Gatrell, 2014; Kraus et al., 2023).

METHOD

This study uses the Systematic Literature Review (SLR) method and Bibliometric Analysis, which the research objectives have selected. Both generate quantitative data involving publications, sources, authors, organizations, countries, keywords, topics, and trends in USR in higher education (Monteiro et al., 2021; Yu et al., 2020).

To understand the development of USR from 2006-2023 and summarize the driving factors and of USR results adoption in universities, researchers conducted a systematic literature review (SLR) utilizing the Elsevier Scopus database supported by bibliometric mapping. SLR is necessary to systematically evaluate a given literature framework (Ginsberg & Venkatraman, 1985). In addition, as a thorough, structured, and analytical tool for accurately managing reviews, SLR is an efficient method of spotting future research opportunities (Jones & Gatrell, 2014; Klassen et al., 1998; Kraus et al., 2023).

The Data

This study used data sources from Elsevier Scopus and was through analyzed Bibliometric Analysis to determine its impact. Bibliometric analysis aims to "summarize large amounts of bibliometric data to describe а research topic or field's intellectual structure and emerging trends (Dey & Russell, 2022; Donthu et al., 2021). The data for this study were sourced

from the Elsevier Scopus database, renowned for its comprehensive coverage of peer-reviewed literature across various disciplines. The search process was conducted directly on the Scopus platform at www.scopus.com to ensure reliable and high-quality data collection.

To gather relevant articles, the keyword "University Social Responsibility" was used. The search strategy included the following steps:

- Keyword Input: The primary keyword was entered into the Scopus search bar within quotation marks ("") to ensure exact matches and to exclude irrelevant results.
- Search Fields: The search was conducted across titles, abstracts, and keywords to capture comprehensive data on relevant publications.
- 3. Exporting Data: The search results were exported in CSV format, including metadata such as author names, publication titles, journal names, keywords, and citation counts. This format was chosen for its compatibility with bibliometric tools like VOSviewer.

Bibliometric analysis is carried out in stages, namely, Descriptive Analysis, to understand the contribution of the analyzed object to a particular scientific field through science mapping through VOSviewer. Science mapping is a collection of methods and techniques that allow us to develop visualizations of science to reveal structural maps and of dynamic aspects scientific knowledge (Petrovich, 2021; Shah et al.. 2020). This research uses VOSviewer version 1.16.19 based on scientific principles to create maps, networks, and useful data.

Science mapping is a critical tool in research, providing visual representations of the relationships and interactions within scientific domains (Manetti & Bellucci, 2016; Ogilvy et al., 2022). These techniques allow us to understand and visualize scientific fields' structure, dynamics, and evolution. The main methods for science mapping include bibliometric analysis, network analysis, co-citation analysis, and co-word analysis (Donthu et al., 2021). Bibliometric research involves quantitative evaluation of published material to track trends over time or across different geographical regions. Network analysis maps relationships between entities such as authors or institutions. Co-citation analysis identifies frequently cited pairs of publications to discern key works in a field, while co-word study reveals thematic connections by examining occurring keywords continually together. These techniques can see at

Table 1. these is offer valuable insights into the landscape of a particular scientific field by highlighting influential works, themes. collaboration prominent patterns among researchers or institutions, and emerging trends.

RESULTS AND DISCUSSION

The search results from the Scopus web show that the research with development the keyword "University Social Responsibility" is still small. From 2006 to 2023, only 356 studies. The following Figure 1 provides a visual representation of research trends and patterns in the University Social Responsibility (USR) field. This graph, or University Social Responsibility Research Graph, is designed to provide an overview of the evolution and current state of USR research. It highlights kev publications, authors. and institutions significantly contributing to the field (Ajmi et al., 2019; Mota et al., 2021). Moreover, it analyzes how USR research has developed and spread across different geographical regions. The graph also identifies major themes or areas within USR research by examining frequently occurring keywords in published articles (Marrone et al., 2020). By visualizing these complex relationships and trends in a single

| No | Technique | Goal | Link | Node | Metadata |
|----|---------------------|---------------------|-------------------------------|---------------|-------------------|
| 1 | Citation | To identify | Relationships | Documents | Author |
| | analysis | the | among | | name |
| | | most | publications | | Citations |
| | | influential | | | Title |
| | | authors, | | | Journals |
| | | publications, | | | References |
| | | and sources in | | | |
| | | the research | | | |
| | | field | | | |
| 2 | Co- | To identify | Relationships | Authors | Author |
| - | authorship | the | among | Affiliations | Affiliation |
| | analysis | most | authors | 1 miniation o | (institution |
| | j | influential | and their | | and |
| | | authors, | affiliations | | country) |
| | | institutions, | | | 0, |
| | | or | | | |
| | | countries in | | | |
| | | the | | | |
| | | research | | | |
| • | 511.1. 1. | field | 51.1.1. | D | A |
| 3 | Bibliographic | To | Relationships | Documents | Author |
| | coupling | understand | among citing | | name |
| | | the themes and | publications | | Title Journals |
| | | the scope of | | | DOI |
| | | a | | | References |
| | | research | | | 110101010000 |
| | | field | | | |
| 4 | Co-citation | То | Relationships | Documents | References |
| | analysis | understand | among cited | | |
| | | the | publications | | |
| | | development | | | |
| | | of the | | | |
| | | foundational | | | |
| | | themes in a | | | |
| | | research | | | |
| 5 | Coword | field To explore | Dolotionshing | Words | Title |
| 5 | Co-word analysis | the | Relationships among topics | Words | Abstract |
| | allalysis | existing or | among topics | | Author key |
| | | future topics | | | words |
| | | in a | | | Index |
| | | research | | | keywords |
| | | field | | | Full text |

Table 1. Main Techniques for Science Mapping

figure, we can understand the landscape of USR research – from its historical development to emerging trends that may shape its future direction (Quinn et al., 2022).

The development of research has seen a significant increase, particularly after 2020. This upward trend is visualized in Figure 1, which captures the temporal progression and highlights the surge in interest, possibly driven by global sustainability initiatives and the heightened focus on higher education's role in addressing societal challenges.

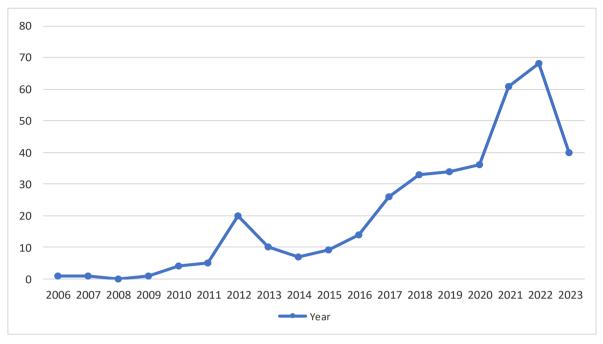


Figure 1. USR Research Graph 2006-2023

From Figure 1, it can be seen that the development of research on USR has increased, especially after 2020, as can be seen in Table 2. Table 2 presents a comprehensive overview of the development of research in the "University Social Responsibility" (USR) field. This tabular representation provides an organized and detailed account of various facets associated with USR research, such publications, influential as key authors, leading institutions, and primary themes. It also highlights the distribution geographical and temporal progression of this research field. The table illustrates trends over showcasing how time, USR has evolved in academia. By exploring

these patterns , we can gain insightsinto historical shifts in focus areas and anticipate potential future directions for USR research. This systematic review will provide readers with a structured understanding of where the field stands today based on its trajectory.

Network Visualization Co-words

The network serves to show the network between visualized terms. If the trajectory or network in bibliometric analysis is bold, it offers a relationship between one term (term) and another term (term) that is quite numerous and strong. On the other hand, if the relationship between words and one another is a

Ekawarti et al. – Bibliometric Analysis of University Social Responsibility: Advancing Transparency and Sustainability in Higher Education

| No | Publication Year | Amount | |
|--------|------------------|--------|--|
| 1 2006 | | 1 | |
| 2 | 2007 | 1 | |
| 3 | 2008 | 0 | |
| 4 | 2009 | 1 | |
| 5 | 2010 | 4 | |
| 6 | 2011 | 5 | |
| 7 | 2012 | 20 | |
| 8 | 2013 | 8 | |
| 9 | 2014 | 7 | |
| 10 | 2015 | 9 | |
| 11 | 2016 | 14 | |
| 12 | 2017 | 26 | |
| 13 | 2018 | 32 | |
| 14 | 2019 | 33 | |
| 15 | 2020 | 36 | |
| 16 | 2021 | 60 | |
| 17 | 2022 | 67 | |
| 18 | 2023 | 32 | |
| | Total | 356 | |

Table 2. Research Development "University Social Responsibility"

thin print with a small circle, then it shows a weak relationship between the terms observed (Hirawan et al., 2022; Sood et al., 2021).

Using VOSviewer, a cooccurrence keyword network was generated, identifying 46 keywords meeting the minimum threshold of five occurrences. These keywords were grouped into six clusters (Figure 2), each representing thematic areas within USR research.

Clusters in network visualization in this study are as follows:

 Cluster 1, its red color comprises
 13 items: curriculum, education, environmental education, human, human experiment, knowledge, learning, perception, responsibility, service learning, student, teaching, and university sector. Focused on educational aspects, including curriculum, teaching, and environmental education. This cluster emphasizes the central role of frameworks academic in promoting USR

Cluster 2, it has a green color 2) consisting of 11 items, namely economic social and efforts, computing, education higher education institutions, knowledge management, planning, service learning, social aspects, social responsibilities, student

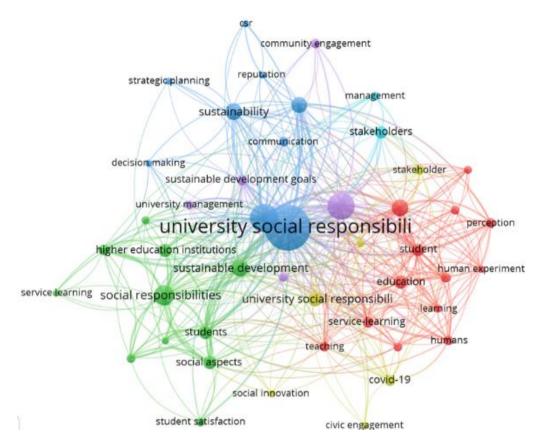


Figure 2. Network Visualization

satisfaction, students. and sustainable development. It means related to sustainable development and student satisfaction, reflecting the growing integration of sustainability with student-centered outcomes.

3) Cluster 3, it has a dark blue color consisting of 9 items: communication, corporate social responsibility, decision csr, making, higher education, strategic reputation, planning, and university social responsibility. This cluster are

highlighted strategic elements such corporate social as responsibility (CSR) and reputation, suggesting the of influence organizational strategies on USR practices.

- 4) Cluster 4, it has a yellow color consisting of 6 items: civic engagement, covid-19, social development, social innovation, stakeholders, and university social responsibility.
- 5) Cluster 5, it is purple and consists of 5 items: community engagement, social participation,

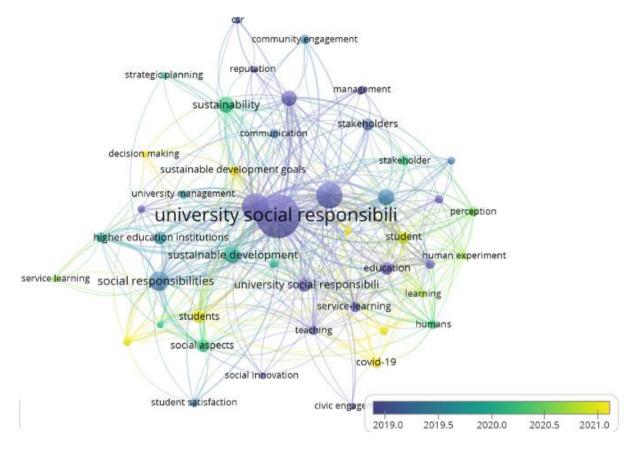


Figure 3. Overlay Visualization.

social responsibility, sustainable development, and university management.

6) Cluster 6, it has a light blue color consisting of 2 items: management and stakeholders.

Thematic clusters highlight key intersections between education, management, and sustainability in USR research. However, the relatively fragmented nature of these clusters' points to the need for more integrative frameworks that can unify these themes under a cohesive theoretical model.

Overlay Visualization Co-words

One of the key features of VOSviewer is the Overlay Visualization Co-words function. This feature allows users to visualize how specific terms or 'co-words' are distributed across different points in time within the body of literature being analyzed (van Eck & Waltman, 2014; Ye, 2018). This type of visualization provides an intuitive and easy-to-understand representation of trends over time in a given field's VOSviewer provides additional mapping methods based on scientific literature - showing which terms are

| No | Research | Amount | |
|----|-------------------|--------|--|
| 1 | Article | 251 | |
| 2 | Book chapter | 44 | |
| 3 | Conference paper | 42 | |
| 4 | Review | 12 | |
| 5 | Note | 3 | |
| 6 | Book | 2 | |
| 7 | Conference Review | 7 | |

Table 3. Type Research USR 2006-2023

most common and how relationships between these terms have evolved over time. The map of University Social Responsibility research development analyzed using VOSviewer software can be seen in Figure 3.

Table 3. researchers From conduct bibliometric analysis to help researchers conduct comprehensive investigations of variables from various angles and highlight their development (Fellnhofer. 2019). Researchers use VOSviewer version 1.16.19 to visualize the bibliometric web because VOSviewer provides additional mapping methods based on scientific principles in the form of maps, networks, and data (Shah et al., 2020). VOSviewer software has visualization three views in bibliometric analysis: network. overlay, and density visualization.

The overlay visualization in Figure 3 shows the increasing relevance of terms like "sustainable development" and "stakeholders," which gained prominence after 2019. This trend aligns with the growing expectation for universities to act as agents of societal change, integrating environmental and social objectives into their operational strategies.

Research on USR documented in Scopus from 2006-2023 is dominated by social sciences at 35.8% and business, management, accounting at 16.4%. The data can be seen in Figure 4.

Overlay Visualization Co-words

Density visualization is an item (label) marked the same as the visible item. Each item point has a color that depends on the item's density at the time. It identifies that the color of points on the map depends on the number of items associated with other things (Muktiarni et al., 2023). This section is very useful for obtaining an overview of the general structure of the bibliometric map by paying attention to the parts of items that are considered important for analysis (Guleria & Kaur, 2021). This worksheet lets you interpret the most widely used author keywords in a

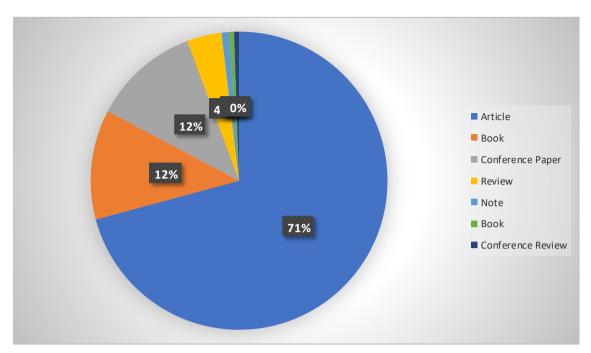


Figure 4. Type Research University Social Responsibility

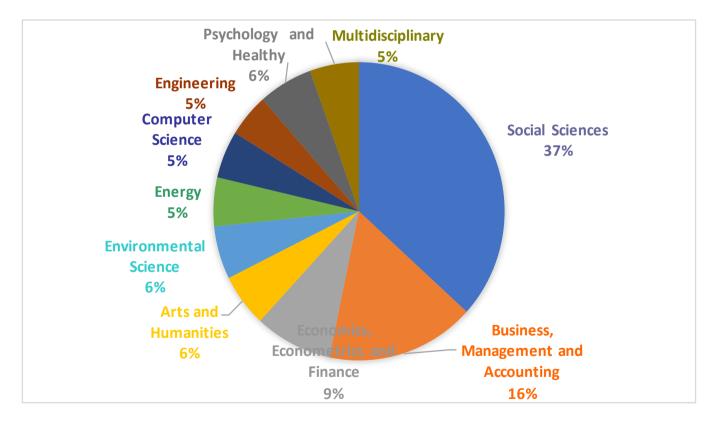


Figure 5. Scope Destination of USR

| | csr | | | | | | | |
|--|--------------------------------|------------------|------------------|--|--|--|--|--|
| community engagement | | | | | | | | |
| strategic planning | reputation | | | | | | | |
| | management | | | | | | | |
| sustainability | | | | | | | | |
| communicatio | | stakeholders | | | | | | |
| decision making sustainable development goals | | stak | eholder | | | | | |
| university management | | | | | | | | |
| university social responsibili perception | | | | | | | | |
| higher education institutions | ; | student | | | | | | |
| sustainable | sustainable development | | human experiment | | | | | |
| service learning social responsibilities | university social responsibili | | learning | | | | | |
| | service-learning | | | | | | | |
| students | | ching | humans | | | | | |
| social aspects | | | | | | | | |
| covid-19 social innovation | | | | | | | | |
| student satisfacti | on | civic engagement | | | | | | |

Figure 6. Density Visualization

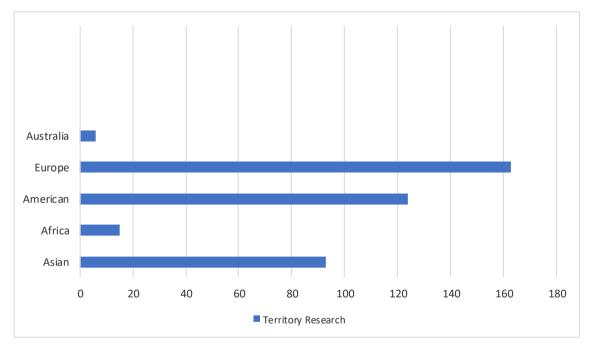


Figure 7. Territory Research USR

publication. Visualization of density map co-word development of USR research can be seen in Figure 5.

Figure 6 shows that many USR research variable items are carried

out by directly involving the object of research or using primary data. Most of the research objectives lead to sustainability programs through the management of higher education management.

Based on data from Scopus in Figure 7, it can also be seen that countries have done a lot of research on USR from 2006-2023. The data also indicate regional disparities in USR research. As depicted in Figure Europe dominates 7, the field. contributing 73 studies, reflecting the region's long-standing emphasis on integrating sustainability into higher education policies. This finding underscores the potential for crossregional learning and collaboration, particularly in regions where USR research remains nascent.

Discussion

VOSviewer bibliometric analysis in this studv revealed increased research interest in USR in the context of universities focusing on sustainability. Based on the concept of seven University Social Responsibilities for sustainable social responsibility (Hollister, 2021; Poff, 2019) in Figure 2, The VOSviewer bibliometric analysis revealed an increasing research interest in USR), particularly in the context of sustainability within higher education. While this study identified 46 keywords across six clusters, the interpretation of these findings requires a broader conceptual and

practical framework to fully understand their implications. This discussion synthesizes the results with existing literature, critically evaluates conflicting evidence, and highlights actionable strategies for practitioners and policymakers.

Based on the results of SLR then inserted into mind mapping, it can be that USR research seen that dominance of the Human concept in USR research underscores the centrality of education, curriculum, and stakeholder perceptions. This Stakeholder aligns with Theory (Freeman & Harrison, 1984) which importance emphasizes the of engaging all relevant parties students, staff, and the surrounding community in social responsibility initiatives. The findings also resonate with studies emphasizing the role of curriculum improvement and resource allocation in fostering sustainability (Gallardo, 2023; Jami & Hoseini, 2019; Liu, 2022) and from the results of the study it was obtained that curriculum additional improvements and competent teaching resources are The Human concept also needed. examines many perceptions from students, staff, lecturers, and the environment around universities (Almutawa & Hewaidy, 2020; Flores-Fernandez et al., 2022; Kouatli, 2019; Šimić et al., 2022; Reichel et al.,

2023), the research discusses how important the implementation of higher education social responsibility to the community. Research on the perception of the importance of implementing USR is still minimal in Asia, most of which are carried out in Europe and America. In Asia. research on perceptions of USR in Dubai only discusses comparisons about the implementation of CSR and USR (Kouatli, 2020), while research in India and Croatia by Šimić et al. (2022) says that the level of concern of Croatian students about USR is higher than in India and there is still a lack of curriculum modification about USR. Meanwhile, in Indonesia, research on USR shows that student perceptions high, but are lacking implementation is still (Agustina, 2022).

The implementation of higher education social responsibility is the authority of university management. It aligns with research by Vasquez-Torres and Tavizón-Salazar (2021), which aims to determine the USR management model by distributing questionnaires to students in Mexico The minimal as а sample. implementation of USR, especially in developing countries, is shown by Thanasi-Boce research by and Kurtishi-Kastrati (2022), where the results showed that concept

identification in 14 universities in Albania and North Macedonia turned out to be low scores on USR disclosure. Research in developing countries in Pakistan also indicates that if the perception of USR is implemented, the level of satisfaction and service in universities will also increase (Latif et al., 2021).

The mapping results in Figure 8 also show that the limited focus on environmental and economic aspects indicates а gap in research USR connecting to broader While sustainability practices. ecological accounting and environmental audits are critical for decision-making, the lack of significant exploration in these areas limits the ability to create а comprehensive framework that integrates human. social. environmental, economic and dimensions (Hammoudi et al., 2020). Appropriate management decisionmaking is one of the links to create social and economic value for universities. It was researched in 23 universities in Poland and found that a practical model is needed to guide universities to carry out their social responsibility (Karwowska, 2021).

The results of the mapping analysis according to bibliometrics with VOSviewer and mapped with mind mapping, then because of the

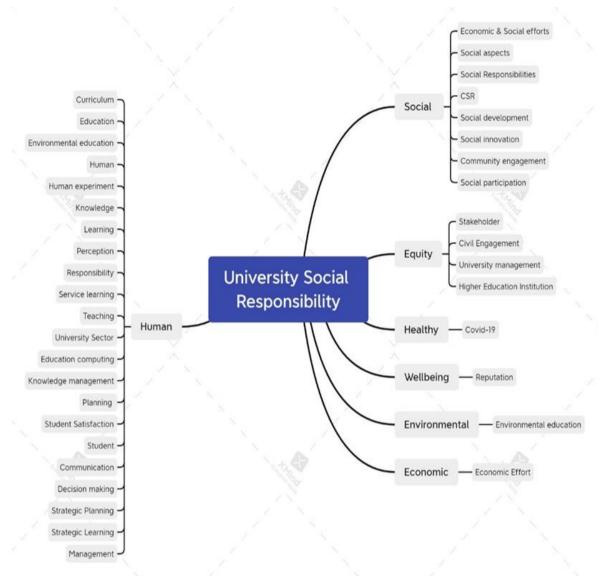


Figure 8. Mind Mapping USR

application of the USR concept that universities have widely done is the concept of Human and Social. The findings align with research by Meseguer-Sánchez et al. (2020), which states that future research should focus on analyzing the relationship between higher education sustainability responsibilities, which should have a financial and economic impact in the short term.

This study highlights the need for multidisciplinary collaboration in USR research. The complexity of sustainability issues requires contributions from various fields, including environmental sciences, economics, and social sciences. Future research should focus on expanding environmental research like exploring the links between ecological accounting, environmental audits, and stakeholder decision-The future research can making. enhance regional focus like conducting more studies in underrepresented regions like Asia, Africa, and Latin America to ensure a global understanding of USR practices.

CONCLUSION, IMPLICATION, AND LIMITATION

Our bibliometric analysis of underscores USR the need for increased collaboration among researchers from diverse disciplines. The multifaceted nature of USR, which encompasses various aspects of sustainability, necessitates а multidisciplinary approach for understanding comprehensive and effective solutions (Oxana, 2021). It is not merely a suggestion but a crucial requirement to address the intricate challenges USR presents.

addition. In our findings emphasize the significance of transparency and accountability in USR literature. It's paramount that higher education institutions demonstrate their commitment to sustainability through explicit, measurable reporting of their social initiatives and impacts. By doing so,

they can ensure accountability while fostering trust and engagement with stakeholders.

Research on USR was conducted in several countries, especially in Asia, such as Vietnam, where the results showed that a comprehensive teaching system is needed for sustainability purposes (Khanh & Nguyen, 2022). Universities on the Asian continent need to immediately implement the USR concept because of the large population of Asia and the number of developing countries, so it must be implemented immediately to realize sustainability goals. The implementation of USR implementation in developed countries in Europe and America is a role model for developing countries in America USR is the main strategy in development of a university the (Barnett & Guzman-Valenzuela, 2022; Scavarda et al., 2022).

Moreover, our review indicates that contemporary literature recognizes the vital role external stakeholders play - such as local communities. industries. and government entities - in shaping and USR initiatives. evaluating It underlines the importance of crosssector collaboration in achieving sustainability goals within university From the results of this settings. study, it can be seen that most universities, especially in Asia, do not have sustainability reports, which shows that universities have not communicated effectively with stakeholders (González Alcántara et al., 2022). Research on the application of USR in universities that has been carried out mostly only discusses the perceptions of students, staff, academics, and the public about the importance of USR (Comoli et al., 2021; Gosi et al., 2020; Lamperti et al., 2021; Reichel et al., 2023; Reisinger & Dános, 2022)

The novelty lies in our systematic approach to understanding current trends and gaps within the field through bibliometric analysis aspect often overlooked an bv traditional reviews. The novelty of this study is to include the variables of previous research into seven USR namely Human, concepts, Social, Equity, Healthy, Well-being, Environmental, and Economic (Meseguer-Sánchez et al., 2020) so that gap research was obtained that Social Human and concepts dominated research on USR from 2002-2022. The idea of USR on environmental and economic has not been widely studied even though the concept is important to realize sustainability goals.

The limitation of this study is that there is no concrete data from universities on how to apply the USR concept in supporting sustainability programs. Our review is based on available literature; thus, it may not fully capture practical applications or innovative practices not vet documented in academic research. Recommendations for future research: First investigate the causal relationships between USR initiatives tangible outcomes, such and as community well-being or institutional reputation, second develop metrics to assess the short- and long-term impacts of USR programs on financial and economic sustainability, as suggested by (Meseguer-Sánchez et al., 2020) and third explore the role of technology and digital platforms in enhancing the visibility and effectiveness of USR initiatives.

REFERENCES

- Agustina, L. (2022). Constructing CSR student self-consciousness through university social responsibility implementation: evidence in Indonesia. Social Responsibility Journal, 19(5), 885-905. https://doi.org/10.1108/SRJ-05-2020-0170
- Ajmi, H., Abdulaziz, H., Kassim, W., & Mansour, W. (2019). A literature review of financial contracting theory from the Islamic and conventional overviews: Contributions, and gaps, perspectives. Journal of Kina Abdulaziz University, Islamic Economics, 32(2), 25-42.

- Almutawa, A., & Hewaidy, A. (2020). Accounting students' perception of corporate social responsibility: evidence from Kuwait. International Journal of Innovation, Creativity and Change, 14(9), 334–356.
- Barnett, R., & Guzman-Valenzuela, C. (2022). The socially responsible European university: a challenging project. *International Journal of Sustainability in Higher Education*, 23(4), 752–766. https://doi.org/10.1108/IJSHE-03-2021-0100
- Castillo-Villar, R. G. (2021). Looking into the Future: The Education Institution Leadership BTGovernance Models for Latin American Universities in the 21st Century: Comparative Analysis, Global Perspectives, and Future Propositions (M. A. Khan, A. J. Dieck-Assad, R. G. Castillo-Villar, & T. K. Henderson-Torres (eds.): 231-243). Springer pp. International Publishing. https://doi.org/10.1007/978-3-030-83465-4 13
- Comoli, M., Gelmini, L., Minutiello, V., & Tettamanzi, P. (2021). University social responsibility: The case of Italy. *Administrative Sciences*, *11*(4), 124. https://doi.org/10.3390/admsci 11040124
- DeLa Rey, C., Kilfoil, W., & van Niekerk, G. (2020). Evaluating Service Leadership Programs with Multiple Strategies. In D. Shek & R. Hollister (Eds.), University Social Responsibility and Quality of Life: A Global Survey of Concepts and Experiences (pp. 155–174). 10.1007/978-981-10-3877-8_10. https://doi.org/10.1007/978-981-10-3877-8
- Dey, C., & Russell, S. (2022). Still Flying in the Face of Low-carbon Scholarship? A Final Call for the

CSEAR Community to Get on Board. Social and Environmental Accountability Journal, 42(3), 208–222. https://doi.org/10.1080/096916 0X.2022.2094983

- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. Journal of Business Research, 133, 285– 296. https://doi.org/10.1016/j.jbusre s.2021.04.070
- Fellnhofer, K. (2019). Toward a taxonomy of entrepreneurship education research literature: A bibliometric mapping and visualization. *Educational Research Review*, 27, 28–55. https://doi.org/10.1016/j.edurev .2018.10.002
- Findler, F., Schönherr, N., Lozano, R., Reider, D., & Martinuzzi, A. (2019). The impacts of higher education institutions on development: sustainable А review conceptualization. and International Journal of Higher Sustainability in Education, 20(1), 23-38.
- Flores-Fernandez, Severino-L., González, P., Sarmiento-Peralta, Sánchez-Henríquez, G., & J. (2022). Responsabilidad social universitaria: Diseño y validación de escala desde la perspectiva de estudiantes los de Perú. Formación Universitaria, 15(3), 87-96. https://doi.org/10.4067/S0718-50062022000300087
- Freeman, R. E., & Harrison, J. S. (1984). Strategic management: A stakeholder approach. Strategic Management: A Stakeholder Approach.
- Gallardo, E. (2023). Responsabilidad social universitaria: enfoque exploratorio a instituciones de

Ekawarti et al. – Bibliometric Analysis of University Social Responsibility: Advancing Transparency and Sustainability in Higher Education

educación superior en la provincia de El Oro-Ecuador. *Dilemas Contemporáneos: Educación, Política y Valores, 10*(2), 1–22. https://doi.org/10.46377/dilema s.v2i10.3480

- García-Aracil, A., Isusi-Fagoaga, R., Monteiro, S., & Almeida, L. (2023). Social commitment at higher education institutions: Analysis of their strategic plans. *Education Sciences*, 13(12), 1185.
- Garfield, E. (1955). Citation indexes for science: A new dimension in documentation through association of ideas. *Science*, *122*(3159), 108–111. https://doi.org/10.1126/science. 122.3159.108.
- Ginsberg, A., & Venkatraman, N. (1985). Contingency perspectives of organizational strategy: A critical review of the empirical research. Academy of Management Review, 10(3), 421– 434.

https://doi.org/10.2307/258125

- González Alcántara, Ó., González, I., López, М. (2022).8. Social Responsabilidad Universitaria: el caso de las universidades españolas. Herramientas para su comunicación. VISUAL REVIEW International Visual Culture Review / Revista Internacional de Cultura Visual. 9. 1 - 25.https://doi.org/10.37467/revvis ual.v9.3614
- Gosi, V., Lampert, B., Petz, T., & Csenger, L. (2020). Investigation of the attitudes of first-yearstudents towards sustainability and environmental awareness at Széchenyi István University. Journal of Applied Technical and Educational Sciences, 10(3), 24– 44.

https://doi.org/10.24368/jates.v 10i3.190

- Guleria, D., & Kaur, G. (2021). Bibliometric analysis of ecopreneurship using VOSviewer and RStudio Bibliometrix, 1989– 2019. *Library Hi Tech, 39*(4), 1001–1024. https://doi.org/10.1108/LHT-09-2020-0218
- Hammoudi, H., Amen, S., & Ali, Z. (2020). Integration between the environmental accounting and the environmental auditing at the service of green chain. *Tikrit Journal of Administration and Economics Sciences*, *16*(Special Issue Part 1), 142–160.
- Hirawan, D., Oktafiani, D., Fauzan, T., Luckyardi, S., & Jamil, N. (2022). Research trends in farming system soil chemical: A bibliometric analysis using VOSviewer. Moroccan Journal of Chemistry, 10(3),10-13. https://doi.org/10.48317/IMIST. PRSM/morichem-v10i3.33145
- Hollister, R. M. (2021). Mobilising the Full Resources of Universities for Civic Engagement and **Responsiveness:** The Comprehensive Infusion Strategy of Tufts University. In The Responsive University and the Crisis in South Africa (pp. 27-46). Brill. https://doi.org//10.1163/97890 04465619 003
- Huang, Y. F. (2020). Review of empirical research on university social responsibility. In International Journal of Educational Management (Vol. 35, 549-563). 3. Issue pp. https://doi.org/10.1108/IJEM-10-2020-0449
- Ismail, T. H. (2020). Does Egyptian universities' disclosure on social responsibility enhance sustainable development? Journal of Humanities and Applied Social Sciences, 2(2), 81–99. https://doi.org/10.1108/JHASS-

08-2019-0042

- Jami, M., & Hoseini, S. (2019). Obstacles and problems affecting the teaching and use of environmental accounting from the perspective of accounting students. Journal of Accounting and Management Vision, 2(10), 13–25.
- Jones, O., & Gatrell, C. (2014). Editorial: The Future of Writing and Reviewing for. International Journal of Management Reviews, 16(3), 249–264. https://doi.org/https://doi.org/1 0.1111/ijmr.12038
- Joshi, K. (2020). The Impact of University Social Responsibility on Environmental Accounting Disclosure: Evidence from Australian Universities. Sustainability Accounting, Management and Policy Journal, 11(4), 568–586.
- Karwowska, E. (2021). Creating shared value by the university. Social Responsibility Journal, 17(1), 30–47. https://doi.org/10.1108/SRJ-05-2019-0172
- Khanh, C., & Nguyen, T. H. (2022). customer lovalty Creating through global engagement: the role university of social responsibility. International of Journal Educational Management, 36(5), 712-728. https://doi.org/10.1108/IJEM-07-2021-0273
- Klassen, T. P., Jadad, A. R., & Moher, D. (1998). Guides for reading and interpreting systematic reviews: I. Getting started. Archives of Pediatrics & Adolescent Medicine, 152(7), 700–704. https://doi.org/10.1001/archped i.152.7.700
- Kouatli, I. (2019). The contemporary definition of university social responsibility with quantifiable

sustainability. Social Responsibility Journal, 15(7), 888–909. https://doi.org/10.1108/SRJ-10-2017-0210

- Kouatli, I. (2020). The need for social and academic responsibility advisor (SARA): a catalyst toward the sustainability of educational institutes. *Social Responsibility Journal*, *16*(8), 1275–1291. https://doi.org/10.1108/SRJ-04-2019-0151
- Kraus, S., Mahto, R. V, & Walsh, S. T. (2023).The importance of literature reviews in small business and entrepreneurship research. In Journal of Small Business Management (Vol. 61, 1095-1106). Issue pp. 3. https://doi.org/10.1080/004727 78.2021.1955128 CrossMark LogoCrossMark
- Lamperti, F., Bosetti, V., Roventini, A., Tavoni, M., & ... (2021). Three green financial policies to address climate risks. *Journal of Financial* ..., 54, 100875. https://doi.org/10.1016/j.jfs.202 1.100875
- Latif, K., Bunce, L., & Ahmad, M. (2021). How can universities improve student loyalty? The roles of university social responsibility, service quality, and "customer" satisfaction and International Journal of trust. Educational Management, 35(4), 815-829. https://doi.org/10.1108/IJEM-11-2020-0524
- Liu, W.-H. (2022). University social responsibility to promote coastal partnership: Introducing Taiwan coastal communities. *Marine Policy*, 146, 105303. https://doi.org/10.1016/j.marpo 1.2022.105303
- Lo, C. W.-H., Pang, R. X., Egri, C. P., & Li, P. H.-Y. (2017). University social responsibility:

Ekawarti et al. – Bibliometric Analysis of University Social Responsibility: Advancing Transparency and Sustainability in Higher Education

conceptualization and an assessment framework. In D. R. Hollister (Eds.), Shek & Universitu social responsibilitu and quality of life: a global survey of concepts and experiences (pp. 37-59). Springer. https://doi.org/10.1007/978-981-10-3877-8 4

- Manetti, G., & Bellucci, M. (2016). The use of social media for engaging stakeholders in sustainability reporting. Accounting, Auditing and Accountability Journal, 29(6), 985–1011. https://doi.org/10.1108/AAAJ-08-2014-1797
- Markoulli, M. P., Lee, C. I. S. G., Byington, E., & Felps, W. A. (2017). Mapping Human Resource Management: Reviewing the field and charting future directions. *Human Resource Management Review*, 27(3), 367– 396. https://doi.org/10.1016/j.hrmr.2 016.10.001
- Marrone, M., Linnenluecke, M. K., Richardson, G., & Smith, T. (2020). Trends in environmental accounting research within and outside of the accounting discipline. Accounting, Auditing and Accountability Journal, 33(8), 2167–2193. https://doi.org/10.1108/AAAJ-03-2020-4457
- Meseguer-Sánchez, V., Abad-Segura, Belmonte-Urena, E., L., & Molina-Moreno, V. (2020).Examining the research evolution the socio-economic on and environmental dimensions on university social responsibility. International Journal of Environmental Research and Public 1-30. Health, 17(13), https://doi.org/10.3390/ijerph1 7134729
- Monteiro, A. P., Aibar-Guzmán, B., Garrido-Ruso, M., & Aibar-

Guzmán, C. (2021). Employeerelated disclosure: A bibliometric review. *Sustainability*, *13*(10), 5342.

https://doi.org/10.3390/su1310 5342

Morawska-Jancelewicz, J. (2022). The role of universities in social innovation within quadruple/quintuple helix model: Practical implications from polish experience. Journal of the Knowledge Economy, 13(3), 2230– 2271. https://doi.org/10.1007/s13132-

021-00804-y

- Mota, M., Sá, C. M., & Guerra, C. Systematic (2021).Literature Review Using Excel Software: A Case of the Visual Narratives in Education BTComputer Supported Qualitative Research (A. P. Costa, L. P. Reis, A. Moreira, L. Longo, & G. Bryda (eds.); pp. 325-340). Springer International Publishing.
- Muktiarni, M., Rahayu, N. I., Ismail, A., & Wardani, A. K. (2023). Computational Bibliometric Analysis of Mapping Trend Metaverse in Education using VOSviewer. Journal of Advanced Research in Applied Sciences and Engineering Technology, 32(2). 95-106. https://doi.org/10.46328/ijte.32 3
- Ogilvy, S., O'Brien, D., Lawrence, R., & Gardner, M. (2022). A natural capital accounting framework to communicate the environmental credentials of individual woolproducing businesses. *Sustainability Accounting, Management and Policy Journal, 13*(4), 765–802. https://doi.org/10.1108/SAMPJ-06-2021-0191
- Oxana, W. (2021). Market Conditions for Impact Investments as a Subsidiary of the Social Finance

Model. International Journal of Financial Accountability, 3(4), 434–440. https://doi.org/10.52502/ijfaem a.v3i4.111

- Patel, S. K., Sharma, A., & Singh, G. S. (2020). Traditional agricultural practices in India: an approach for environmental sustainability and food security. *Energy*, *Ecology and Environment*, 5, 253– 271. https://doi.org/10.1007/s40974-020-00158-2
- Petrovich, E. (2021). Science Mapping and Science Maps. *Knowledge Organization*, 48, 535–562. https://doi.org/10.5771/0943-7444-7-8-535
- Poff, D. C. (2019). Edited by Daniel TL Shek and Robert M. Hollister: Book Review of "University Social Responsibility and Quality of Life: A Global Survey of Concepts and Experiences". Quality of Life in Asia Series, Volume 8: Singapore: Springer Nature, 2017, pp. 283. Applied Research in Quality of Life, 14(2), 563–565. https://doi.org/10.1007/s11482-018-9683-3
- Pritchard, A. (1969). Statistical bibliography or bibliometrics. Journal of Documentation, 25, 348–349.
- Quinn, M., Moreno, A., & Bhatta, B. (2022).Accountability and accounting for fisheries - six decades of reporting by the Electricity Supply Board of Ireland, 1935–1993. Accounting, Auditing and Accountability Journal. 36(6), 1606-1636. https://doi.org/10.1108/AAAJ-12-2021-5573
- Reichel, J., Rudnicka, A., & Socha, B. (2023). Perspectives of the academic employees on university social responsibility: a survey study. Social Responsibility Journal, 19(3), 486–503.

https://doi.org/10.1108/SRJ-08-2021-0336

- Reisinger, A., & Dános, Z. (2022). Examining the Visibility of Social Responsibility on the Websites of Hungarian State Universities. DETUROPE - The Central European Journal of Tourism and Regional Development, 13, 58–72. https://doi.org/10.32725/det.20 21.019
- Ronaldo, R., & Suryanto, T. (2022). Green finance and sustainability development goals in Indonesian Fund Village. *Resources Policy*, 78, 102839. https://doi.org/10.1016/j.resour pol.2022.102839
- Scavarda, A., Daú, G., Scavarda, L. F., Chhetri, P., & Jaska, P. (2022). A conceptual framework for the corporate sustainability higher education Latin in America. International Journal of Sustainability in Higher Education, 24(2),481-501. https://doi.org/10.1108/IJSHE-07-2021-0272
- Sepasi, S., Rahdari, A., & Rexhepi, G. (2018). Developing а sustainability reporting assessment for higher tool institutions: The education University of California. Sustainable Development, 26(6), 672-682.

https://doi.org/10.1002/sd.1736

- Shah, S. H. H., Lei, S., Ali, M., Doronin, D., & Hussain, S. T. (2020). Prosumption: bibliometric analysis using HistCite and VOSviewer. *Kybernetes*, 49(3), 1020–1045. https://doi.org/10.1108/K-12-2018-0696
- Šimić, M. L., Sharma, E., & Kadlec, Ž. (2022). Students' Perceptions and Attitudes toward University Social Responsibility: Comparison between India and Croatia. Sustainability, 14(21), 13763.

Ekawarti et al. – Bibliometric Analysis of University Social Responsibility: Advancing Transparency and Sustainability in Higher Education

- Smith, S., Kindermans, P., & Ying, CLe, Q. (2017). Don't decay the learning rate, increase the batch size (p. 11). In arXiv. https://doi.org/. In arXiv preprint arXiv:1711.00489 (hal. 11). https://doi.org/10.48550/arXiv. 1711.00489
- Sood, S. K., Kumar, N., & Saini, M. (2021). Scientometric analysis of literature on distributed vehicular networks: VOSViewer visualization techniques. Artificial Intelligence Review, 54, 6309– 6341. https://doi.org/10.1007/s10462-021-09980-4
- Stensaker, B., Lee, J. J., Rhoades, G., Ghosh, S., Castiello-Gutiérrez, S., Vance, H., Çalıkoğlu, A., Kramer, V., Liu, S., & Marei, M. S. (2019).
 Stratified university strategies: The shaping of institutional legitimacy in a global perspective. *The Journal of Higher Education*, 90(4), 539–562.
- Suhardiyah, M., & Nurdina. (2019). Implementation of environmental accounting in higher education solutions to improve the college's role in the implementation of corporate social responsibility. *IOP Conference Series: Earth and Environmental Science*, 245(1), 1– 5.

https://doi.org/10.1088/1755-1315/245/1/012027

Suhartini, D., Widoretno, A. A., & ... (2022). Comparative Study of Accounting Green Implementation based on University Social Responsibility (USR) Good University and Governance (GUG) Policy. Journal International of Entrepreneurship and Business Development, 5(2), 323-331. https://doi.org/10.29138/ijebd.v 5i2.1773

Tashakor, S., Appuhami, R., & Munir,

R. (2019). Environmental management accounting practices in Australian cotton farming. Accounting, Auditing & Accountability Journal, 32(4), 1175–1202. https://doi.org/10.1108/AAAJ-04-2018-3465

- Terán-Yépez, E., Marín-Carrillo, G. M., del Pilar Casado-Belmonte, М., & de las Mercedes Capobianco-Uriarte, M. (2020).Sustainable entrepreneurship: Review of its evolution and new trends. Journal of Cleaner 119742. Production. 252.https://doi.org/10.1016/j.jclepro .2019.119742
- Thanasi-Boce, & Kurtishi-М., Kastrati, S. (2022).Social responsibility approach among universities' community. Journal Enterprising *Communities:* of People and Places in the Global Economy, 16(3). 384-401. https://doi.org/10.1108/JEC-11-2020-0193
- Valencia-Arias, A., Rodríguez-Correa, P. A., Marín-Carmona, A., Zuleta-Orrego, J. I., Palacios-Moya, L., Pérez Baquedano, C. A., & Gallegos, A. (2024). University social responsibility strategy: a case study. *Cogent Education*, 11(1), 2332854.
- van Eck, N. J., & Waltman, L. (2014). Visualizing Bibliometric Networks BT - Measuring Scholarly Impact: Methods and Practice (Y. Ding, R. Rousseau, & D. Wolfram (eds.); pp. 285–320). Springer International Publishing. https://doi.org/10.1007/978-3-319-10377-8_13
- Vasquez-Torres, М., & Tavizón-Salazar, A. (2021). A management model of university social responsibility from the stakeholders perspective. Polish Journal of Management Studies, 441-456. 24.

https://doi.org/10.17512/pjms.2 021.24.1.26

Ye, C. (2018). Bibliometrical analysis of international big data research: Based on citespace and vosviewer. 2018 14th Conference International on Natural Computation, Fuzzy Systems and Knowledge Discovery (ICNC-FSKD), 927-932. https://doi.org/10.1109/FSKD.2

018.8687153

Yu, Y., Li, Y., Zhang, Z., Gu, Z., Zhong, H., Zha, Q., Yang, L., Zhu, C., & Chen, E. (2020). A analysis bibliometric using VOSviewer of publications on COVID-19. Annals of Translational Medicine, 8(13), 816. https://doi.org/10.21037/atm-20-4235