

Corporate Sustainability Reporting in Southeast Asia: A Scoping Review

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Keywords: *Sustainability Reporting, Integration Reporting, SDGs, Southeast Asia, Scoping Review.*

Abstract: This research aims to map developments, factors and theories used in corporate sustainability reporting in Southeast Asia. The method used is a scoping review adopted from Arksey & O'Malley. Use of secondary data from six databases, namely Sage, Wiley, Emerald, Taylor & Francis, Springer and Proquest. The scope of this research is countries in the Southeast Asia region with an observation period of eight years (2015-2023). The results obtained were 40 articles which illustrate that companies in Southeast Asia generally have implemented sustainability in their reports but it is voluntary but companies that have registered on the stock exchange are mandatory. The country with the most research is Indonesia, while the least or none is Cambodia, Myanmar and Laos. It was found that 8 factors influence sustainability reporting in Southeast Asia and 12 theories used, where the most dominant are legitimacy theory and stakeholder theory, the most published articles are in the Emerald database, the most used method is quantitative, the year of most publications is 2023, There are 6 journals with quality A and 12 journals with quality B. Social Responsibility Journal is the dominant journal with 7 articles.

Introduction

In recent years, attention to the topic of corporate sustainability has increased. Concepts and practices such as responsibility companies are both social and environmental and sustainability reporting has received great attention (Debrah et al., 2022). This is reflected in the 2030 Sustainable Development Goals (SDGs) which were scheduled for 2015 by the United Nations (United Nations, 2015) and the Paris Agreement for disaster risk reduction and limiting global warming and achieving global sustainability (Whittingham et al., 2023). According to Carlsen & Bruggemann, (2022) Sustainability refers to three things: environmental considerations, economic aspects and social aspects in making decisions.

Previous research by Dinh et al., (2023) regarding sustainability reporting in Europe where the information obtained was sustainability reporting from developed countries such as England, Germany, France and Italy. Therefore, this research will expand understanding of corporate sustainability reporting in developing countries, namely countries in the Southeast Asia region. The reason for choosing Southeast Asia as the context for this research is that corporate sustainability reporting attracts attention in developing countries (Hasan et al., 2022), and has higher Environmental, Social, and Governance (ESG) risks compared to countries in Europe (Sayuti et al., 2023). Southeast Asia also has various socio-economic problems such as poverty, human rights, use of child labor, and corrupt practices (M. Tran & Beddewela, 2020). In addition, there are various roles of institutions, for example how the state contributes in terms of economics, politics, ethical systems and religion (Kim & Moon, 2015).

The countries in Southeast Asia consist of eleven countries, namely Brunei Darussalam, the Philippines, Indonesia, Cambodia, Laos, Malaysia, Myanmar, Singapore, Timor Leste, Thailand and Vietnam. However, two countries, namely Brunei Darussalam and Timor Leste, were excluded from this research because they do not yet have stock exchanges. Investment activities in the capital market managed by the Stock Exchange will support increased sustainability in the future through efforts to realize the UN agenda regarding the goals of building sustainability and the Paris Agreement regarding reducing and limiting global warming (IDX, 2022).

Previous research on sustainability reporting in ASEAN countries using bibliometric analysis provides information about the number of citations, authors and number of documents or provide knowledge of the research objectives that the limitations of the study, namely the data source only comes from one database (Sayuti et al., 2023), while this research uses six databases and established criteria so that it will provide different results and provide a broader picture according to the objectives of this research. Thus, the novelty of this research is that it expands previous research on corporate sustainability reporting in Southeast Asia using a scoping review.

This methodology is still little used in research in the accounting field, the scoping review method is usually used in research in the health sector (Irafahmi, 2021;Arliza et al., 2023) Scoping reviews are different from other analysis methods, for example systematic

literature reviews and meta-analysis, namely scoping review questions is more general in nature because it does not attempt to answer very specific research questions (Peterson et al., 2017). In addition, the conceptual reach of scoping reviews is broader and provides more flexibility than traditional systematic reviews and meta-analyses (Arksey & O'Malley, 2005). A scoping review can identify or examine the extent of research conducted on a particular topic or field, the influencing factors according to a particular field topic, the theories that have been used and the most researched research areas as well as identifying gap issues from existing studies (Arksey & O'Malley, 2005; Peterson et al., 2017).

Literature Review

Sustainability reporting is a transparency regulatory instrument intended to influence management decisions (Wagenhofer, 2023). The aim of the company's sustainability report is to increase the transparency of better performance assessments (Laskar & Maji, 2016). In line with this aim, Hasan et al., (2022); Wagenhofer, (2023) explains that from a political perspective sustainability reports are a way to influence management actions to achieve sustainability goals. Sustainability reporting standards require disclosure of company strategies, for example type of business, impacts and opportunities. (Wagenhofer, 2023).

Sustainability reporting is important as reflected in the following reasons. First, there are global challenges related to sustainable development, therefore companies must play a role and contribute, including introducing sustainable practices. Second, corporate problems have a negative impact on business so solutions are needed through good communication (Nikos Avlonas & George P. Nassos, 2014:189). Sustainability reports continue to develop even though they are separate from financial reports but follow the guidelines of the Global Reporting Initiative (GRI) (Herbert & Graham, 2022). This is related to the SDGs where sustainability disclosure is still voluntary in sustainability or non-financial reporting (Krasodomska et al., 2023). In addition, the International Integrated Reporting Council is working to create guidelines regarding how financial and non-financial reports are combined (Herbert & Graham, 2022).

Problems and challenges in sustainability reporting also vary, for example problems related to the reporting framework because the performance and level of activity of various sectors differ from each other (Laskar & Maji, 2016), stakeholder issues (Thomson et al., 2015); (Perkiss et al., 2021), issues of different stakeholder perceptions (Bradford et al., 2017), camouflage of unsustainable practices (Nicolò et al., 2023), governance and diversity in measurement (Christensen et al., 2021), level and quality of disclosure (Laskar & Maji, 2016), dependence on third parties (Dumay et al., 2010); (Braam & Peeters, 2018). Empirical evidence that Pakistani companies are less likely to comply with corporate social responsibility due to problems of corruption, labor issues, gender and child labor (Naseem, 2017; Hasan et al., 2022). Another important issue is accountability in reporting, accountants as important agents in companies and non-corporate organizations, are responsible for reporting environmental and social activities

Another important issue is accountability in reporting, so the role of accountants in companies is very important in disclosing sustainability practices in sustainability

reports (Blanco-Zaitegi et al., 2022), an accounting system needs to be established to support openness, public involvement and impactful change (Bellucci et al., 2019) means that sustainability reporting is changed from monologic through *Spotlight Accounting*, or technology in the form of platforms (external accounts) to dialogic sustainability reporting so that it is easily accessible (Perkiss et al., 2021).

Factors that encourage a company to carry out sustainability reporting are other than the 2030 SDGs agenda, such as the Covid-19 pandemic, where sustainability disclosure is needed more than ever (Hasan et al., 2022). In addition, sustainability reporting in Pakistan is gaining attention to compete in the global market, making multinational companies adapt to publishing sustainability reports (Hasan et al., 2022), a company's involvement in *the United Nations Global Compact* and previous experience related to sustainability have a positive influence on the company's sustainability disclosure (Krasodomska et al., 2023). Integrated reporting adopted in Europe is also diverse in its disclosure of SDGs used as a camouflage and symbolic tool to enhance a company's reputation and obtain a license to operate (Nicolò et al., 2023).

Research Method

The method used in this research is qualitative research (Arliza et al., 2023); (Irafahmi, 2021). This research uses a *scoping review* method adopted from (Arksey & O'Malley, 2005) using the PRISMA-ScR writing guidelines. Use of PRISMA-ScR as a guide in scoping reviews, highlighting methodological rigor, increasing relevance in making decisions and adherence to guidelines for evaluation (Tricco et al., 2018). The data obtained in the research is secondary data where the data comes from international journal *databases* which consist of six *databases* , namely *Taylor & Francis*, *Springer*, *Wiley*, *ProQuest*, *Emeraldinsight*, and *Sagepub*. technologies.

According to (Arksey & O'Malley, 2005) there are five stages in *a scoping review* , namely

1. Identify research questions.

The first step taken is to identify research questions, because research questions serve as guidelines for researchers. How far has corporate sustainability reporting developed in Southeast Asia?

2. Identify relevant studies

Relevant studies were identified using keywords with Boolean logic in six databases, namely "*sustainability reporting*", OR "*Integrated reporting*".

3. Selection of studies

The selection of studies is adjusted to the specified criteria. The criteria in this research are the period starting from 2015-August 2023, the type of publication is an empirical journal article in English, and the geographical area chosen is Southeast Asia and the journal quality standards are based on the Australian Business Deans Council (*ABCD*) *Journal Quality List* with ratings A*, A and B.

At this stage, the *PRISMA Flow Diagram* is used to determine the number of studies

according to the keyword search and predetermined criteria. The year 2015 was chosen because global sustainability is on the UN agenda (Dinh et al., 2023).

4. Data mapping

In the fourth step, namely data mapping, selected articles are extracted to summarize the most substantial data. The data recorded is data about the author, year of research, research location, objectives, design/methods, and findings.

5. Organize, summarize and report results.

Result and Discussion

A general search using *sustainability reporting* on 6 databases found 2,082,524 articles, while articles were obtained from databases using *advanced search* and keywords with Boolean logic "*sustainability reporting*", OR "*Integrated reporting*" on six databases, 224 articles were obtained from the *Emeraldinsight*, *ProQuest* databases 1,666 articles, *Sagepub* 54 articles, *Springer* 1275, *Taylor & Francis* 166 articles, *Wiley* 159 articles. Overall, 3,494 articles were obtained.

Data screening was carried out by reading the abstract and *full text* of 3,494 articles by paying attention to predetermined criteria to obtain quality articles about sustainability reporting in Southeast Asia. The selection of studies from the *Emeraldinsight database* obtained 21 articles, *Proquest* 12 articles, *Sagepub* 1 article, *Springer* 2 articles, *Taylor & Francis* 1 article, and *Wiley* 3 articles. Search in six databases for 40 articles that match the predetermined criteria.

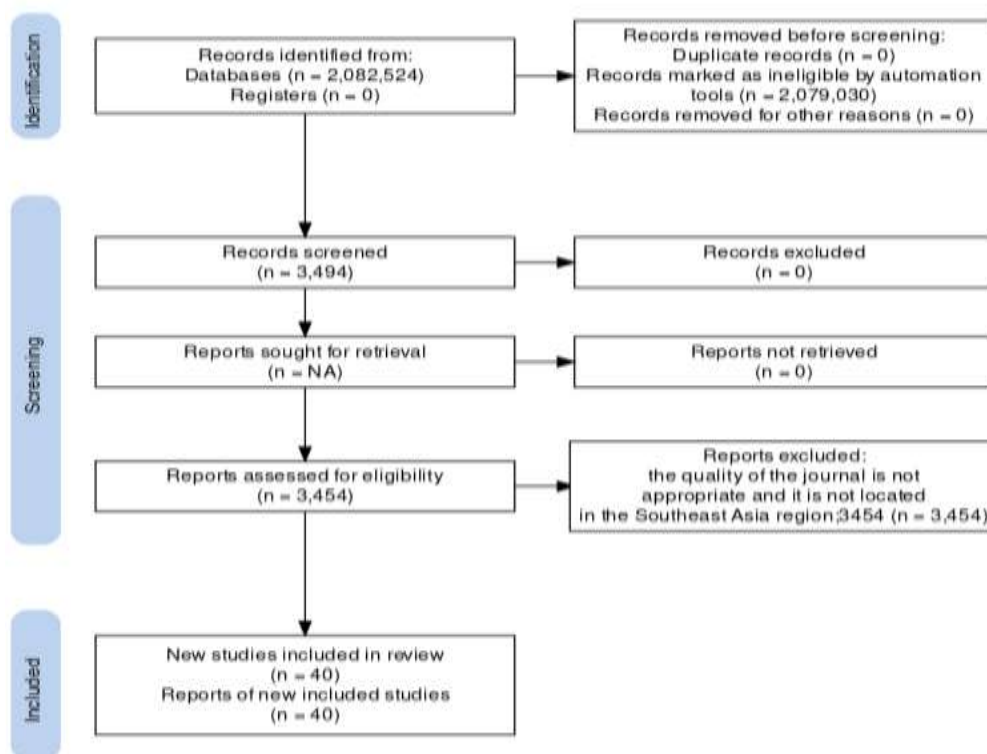


Figure 1. PRISMA flow diagram of the study selection process

Discussion

Corporate sustainability reporting in Southeast Asia

Companies in Southeast Asia generally voluntarily follow GRI standards in reporting their sustainability, but it is mandatory for companies listed on the stock exchanges in each country. This can be seen from the regulations issued by each stock exchange. Regulations in the Philippines regarding sustainability reporting were released in 2019 which require public companies listed on the Philippine stock exchange to disclose their sustainability and annual reports (PSE, 2023). Sustainability reporting for companies and financial services institutions in Indonesia can be found out from the Financial Services Authority regulations, number 51/POJK.03/2017. Sustainability reporting in Singapore was issued in 2016 by the Singapore Stock Exchange which requires companies to report sustainability regarding the environment, social and governance (Tan, 2022). Sustainability reporting regulations in Malaysia issued by the Malaysian Stock Exchange which require companies to on stock exchanges to make statements about sustainability in their reports (ISMAIL et al., 2022). Sustainability reporting regulations in Thailand in 2017 require companies to report on sustainability and the development of best practices. Regulations on public information disclosure related to sustainability in Vietnam are through circular letter from the Minister of Finance number.155/2015/TT-BTC and Vietnam collaborated with international institutions in 2016 to create regulations regarding sustainability reporting based on GRI (M. Tran & Beddewela, 2020).

Problems in sustainability reporting and integrated reporting vary, for example common problems in Southeast Asia, namely frameworks (Laskar & Maji, 2016), problems with the readability of sustainability reporting (Adhariani & du Toit, 2020), stakeholder problems (Adhariani & de Villiers, 2019), diversity of companies in Southeast Asia (Thomson et al., 2015), tran governance issues (M. D. Tran & Ha, 2023), regulatory issues (Wichianrak et al., 2022), lack of knowledge and understanding, additional costs, time constraints, lack of awareness and education in sustainability reporting, as well as lack of initiative from the government (Dissanayake et al., 2020), the tendency of companies to manipulate sustainability reporting (Mohammed et al., 2021).

Factors influencing Sustainability reporting in Southeast Asia

1. Corporate Governance

Corporate governance is defined as a regulatory model within a company to regulate the behavior of related parties (Jamil et al., 2021). Corporate governance is a factor that influences the value and financial performance of a company, especially sustainability reporting, but in the same research it was found that companies with family ownership weaken corporate governance ((Amidjaya & Widagdo, 2020). Corporate governance reform to pay attention to the environment and social stakeholders encourages companies to carry out sustainability disclosures (M. Tran et al., 2021), disclosure of governance to shareholders as a company's internal performance, besides that the quality of annual reports increases because of the value of governance companies are high so that there will be incentives to prepare

high quality reports (M. D. Tran & Ha, 2023). Companies report on corporate environment, social and governance (ESG) to legitimize and compete in international markets (Abdul Rahman & Alsayegh, 2021).

2. Stakeholders

Stakeholders encourage companies through pressure so that companies carry out sustainability reporting (Qian et al., 2020), because stakeholders are aware of the benefits and risks of sustainability reporting (Lau & Chen, 2022). However, integrated reporting in Southeast Asia is hampered by the low level of knowledge of the consequences of a lack of demand from stakeholders (Adhariani & de Villiers, 2019). Therefore, national culture is also a consideration for stakeholders as a determinant of the quality of integrated reporting (Vitolla et al., 2019). Empirical evidence about other stakeholders, for example foreign owned companies, Government ownership has significance for sustainability reporting except for family ownership which provides the effect is not significant (Sumarta et al., 2023).

3. Board Diversity and Board Independence

Board diversity can influence corporate governance and corporate social disclosure (Hoang et al., 2018), while integrated reporting is positively related to board size, gender diversity, and corporate activities (Fayad et al., 2022), in addition to board independence and corporate sustainability reporting is specific (Binti et al., 2017).

4. Profit Management

5. Earnings management is defined as decisions taken by managers that involve accounting policies in influencing profits to achieve certain profit goals (Scott, 2015). Manipulation or fraud of public information is displayed in company sustainability reports, where disclosure tends to show higher quality (Ningsih et al., 2023). According to Mohammed et al., (2021) earnings manipulation does not have a significant relationship with value creation in integral reporting in Malaysia.

6. Institutional environment

The institutional environment determines how sustainability reports are disclosed, but fundamental differences in the level of sustainability reporting in several countries emphasize the influence of differences in legal, normative and sociocultural systems (M. Tran & Beddewela, 2020), the institutional environment, for example the government, influences the implementation of reporting sustainability in its countries, for example Singapore requires sustainability reporting for companies every year (Liu et al., 2019). Research conducted by Adhariani & du Toit, (2020) investigating the readability of sustainability reports through the Financial Services Authority in Indonesia found that the readability level was still low because disclosures were difficult for the target users to explain.

7. Company value

Sustainability reporting can change the effect of tax avoidance on company value in companies that are sensitive to the environment (Rudyanto & Pirzada, 2020), while based on the research results of Suteja et al., (2023) provide empirical evidence that

there is a negative effect of financial investment which is strengthened by reporting social responsibility towards values company.

8. Barriers to Sustainability Reporting

9. The main obstacles in sustainability reporting are caused by insufficient knowledge and understanding, additional costs, time problems, and lack of initiative action from the government (Dissanayake et al., 2020). However, when there is a company's understanding of sustainability, companies tend to manipulate sustainability reporting (Nor Ahmad et al., 2022).

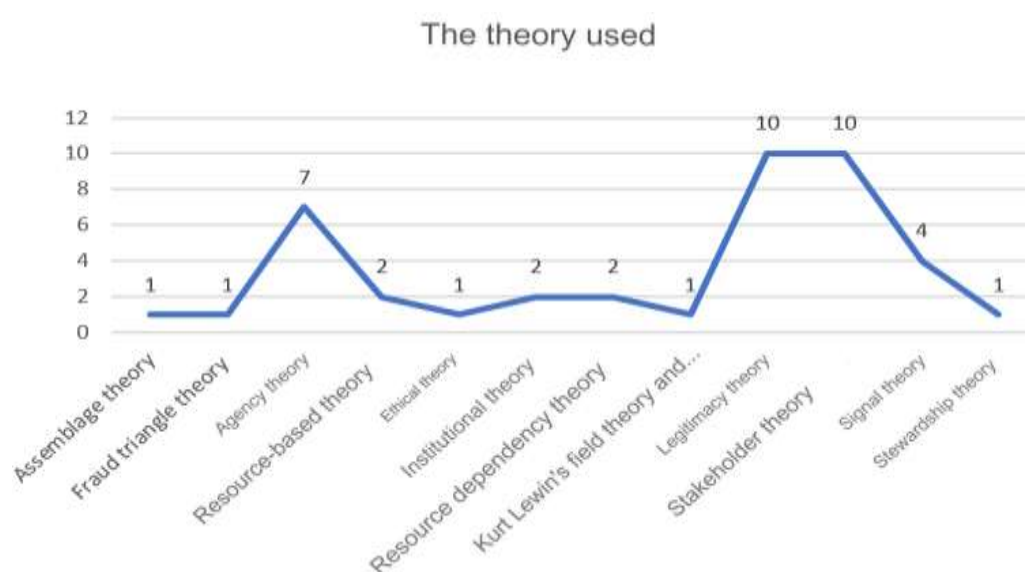


Figure 2. Theories used in sustainability reporting in Southeast Asia

Theories used in sustainability reporting in Southeast Asia

Based on Figure 2, there are 12 theories used in reporting sustainability in Southeast Asia including:

1. Assemblage Theory

This theory found in the work of Deleuze and Guattari 1987 is used to identify, explain various different actors and how policies are produced and implemented. Assemblage theory is used to explain various complex matters related to sustainability reporting and its implementation in Singapore, where after identifying different actors in producing regulations and decision making it is concluded that sustainability initiatives still use business logic and there is still a national sustainability campaign in the country (Tan, 2022).

2. Fraud Triangle Theory

This theory has three components, namely opportunity, rationalization and pressure (Mohammed et al., 2021). First, opportunities can encourage someone to commit fraud, a manager's opportunistic attitude because of their existence. Assemblage Theory opportunities to manipulate profits can be detrimental to the company.

Second, rationalization is used as an excuse to justify actions that are inappropriate or violate the rules. Rationalization also provides opportunities to manipulate financial reports or legitimize unsustainable practices. Third, pressure can encourage companies to commit fraud, for example corporate financial pressure, strong corporate ambitions, and institutional pressure so that companies align their practices with formal rules (M. Tran et al., 2021).

3. Agency Theory

Agency theory has been developed on the basis of property rights theory by Coase in 1937 as a link for a series of contractual relationships between individuals or the principle of attachment to motivate rational agents to act on behalf of the principal when the agent's interests would conflict with the principal (Scott, 2015), agency problems arise if there is a conflict of interest between the principal and the agent and there is information asymmetry in a company. In conjunction with agency sustainability disclosures that can reduce agency costs (Van der Zahn, 2023), information asymmetry is defined as the risk that arises when financial reports are used to assess company performance by investors or interested parties because internal managerial information is not directly known (Adhariani & du Toit, 2020), sustainability reporting is a means of reducing information asymmetry (Jamil et al., 2021), voluntary reporting disclosures can be an assessment of manager motivation (Fayad et al., 2022).

4. Resource-based theory and resource dependence

Resource-based theory and resource dependence by Hart 1995 are theories that are closely related in explaining how companies relate to the natural environment (Jusoh et al., 2023). Resource-based theory in the context of sustainability is reflected in the opportunities and threats of ecological and social issues to form sustainable resources, besides that, resource dependency theory explains how external resources influence company operations and behavior (Jamil et al., 2021).

5. Ethical Theory

The ethical theory of care based on Gilligan in 1982 prioritizes relationships with other people and the wider community so that companies become sensitive to the impact of its presence (Adhariani & Siregar, 2018). In relation to disclosure, the level of disclosure is still low, this is because the level of disclosure of concern reduces company profits ((Adhariani & Siregar, 2018). Apart from that, the company's internal concern for the government, for example, is that there is no effort to avoid taxes (Rudyanto & Pirzada, 2020).

6. Institutional theory

Institutional or institutional theory put forward by DiMaggio and Powell in 1983 states that companies, in their efforts to gain legitimacy, are subject to isomorphic pressures which, as time goes by, produce more and more similarities between the disclosures of similar organizations (Dhoraisingam Samuel et al., 2022). Based on institutional theory, companies are involved in sustainability reporting due to

certain external pressures, for example the Paris agreement and the 2030 sustainability agenda (United Nations, 2015).

7. Kurt Lewin's field theory and organizational change model

This theory is also called the three step model, namely unfreezing, changing and refreezing. This theory explains how an organization moves from its current state of change to its desired future state. In relation to the sustainability reporting of changes desired by institutions such as GRI, there are factors driving change such as regulations (national legislation), normative pressure (GRI) and pressure. stakeholders (Qian et al., 2020).

8. Legitimacy Theory

This theory is widely used to explain the actions of a company as appropriate and in accordance with a system of socially constructed norms, values, beliefs (Suchman, 1995; Arena et al., 2018)), legitimacy theory also explains why companies make sustainability disclosures, namely for the sake of survival because it is appropriate with values in society (Hamad et al., 2023). Companies are socially responsible for their existence by legitimizing them, but companies tend to legitimize unsustainable practices, namely camouflage tools to increase the company's reputation and obtain a license to operate (Nicolò et al., 2023). In relation to sustainability reporting in Southeast Asia specifically in Malaysia it is found the same thing, namely there are substantive changes in the report but they tend to be more symbolic (Mohammed et al., 2021).

9. Stakeholder Theory

Stakeholder theory explains that company business activities that satisfy stakeholders will help create value and financial performance of the company, therefore stakeholder participation in sustainability is very important (Lau & Chen, 2022). In line with this, Firmialy & Nainggolan, (2019) one of the company's orientations is to meet stakeholder expectations. Stakeholders are aware of the emergence of sustainability risk factors and business sustainability practices and disclosure provides both benefits and challenges (Lau & Chen, 2022).

10. Signal Theory

This theory was introduced by Spence in 1973, and provides a signal to stakeholders that reporting sustainability voluntarily can enable companies to be socially adaptive with society and government so that stakeholders, for example shareholders, can react positively to sustainability disclosures (Rudyanto & Pirzada, 2020). Disclosure of financial and sustainability information provides a signal to related parties regarding company performance and development (Sumarta et al., 2023).

11. Stewardship Theory

Stewardship theory was introduced by Donaldson & Davis in 1989 to define relationships based on other behavioral premises, in addition to which corporate managers seek to meet higher level needs and align their interests with the company and its principals (Davis et al., 1997; Qosasi et al., 2022). This theory is also related to

corporate governance, so that in sustainability disclosures related to carbon emissions from companies with family ownership, companies with family ownership tend to disclose more carbon emissions information so that it is in line with accountability for carbon emissions and strategies to reduce emissions (Qosasi et al., 2022).

Dominant Research Areas by database, country, year, methodology, and journal.

1. Databases

The most numerous articles published in journal databases are databases Emerald with 21 articles, Proquest with 12 articles, Wiley with 3 articles, Springer has 2 articles, Sage has 1 article and Taylor & Francis has 1 article.

2. Country

The locations most researched are companies located in Indonesia at 21 or 28% percent, then Malaysia at 16 times or 22%, Singapore at 10 times or 14%, Vietnam and the Philippines at 9 times or 12% respectively, Thailand 8 times or 11%, Cambodia 1 times or 1%, while in Laos and Myanmar no research was found related to sustainability reporting in the Southeast Asia Region based on the criteria and objectives of this research. Therefore, in total there were 74 studies, this was because the researchers combined several countries in Southeast Asia from the 40 articles that had been analyzed.

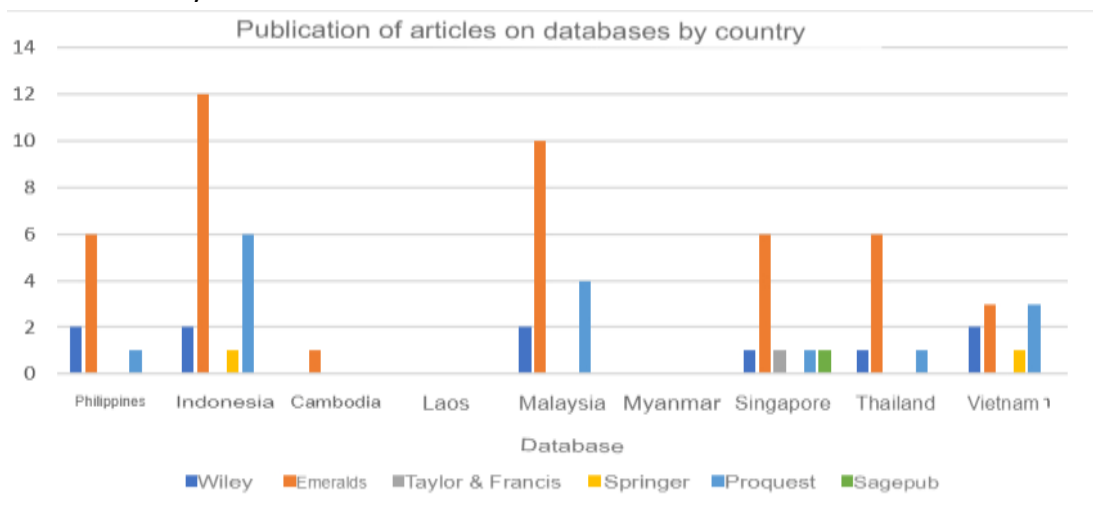


Figure 3. Article publications in journal databases by country

3. Year

Publications after the 2015 UN agenda showed that there were still few in 2016 and 2017, there was one publication each, in 2018 there were 3 publications, in 2019 and 2021 there were 4 publications each. Then in 2020 there were 6 publications, in 2022 there were 7 publications and in 2023 there will be 9 publications. In 2023, the theme of sustainability will still be a hot issue being researched and discussed towards 2030 in accordance with the UN agenda.

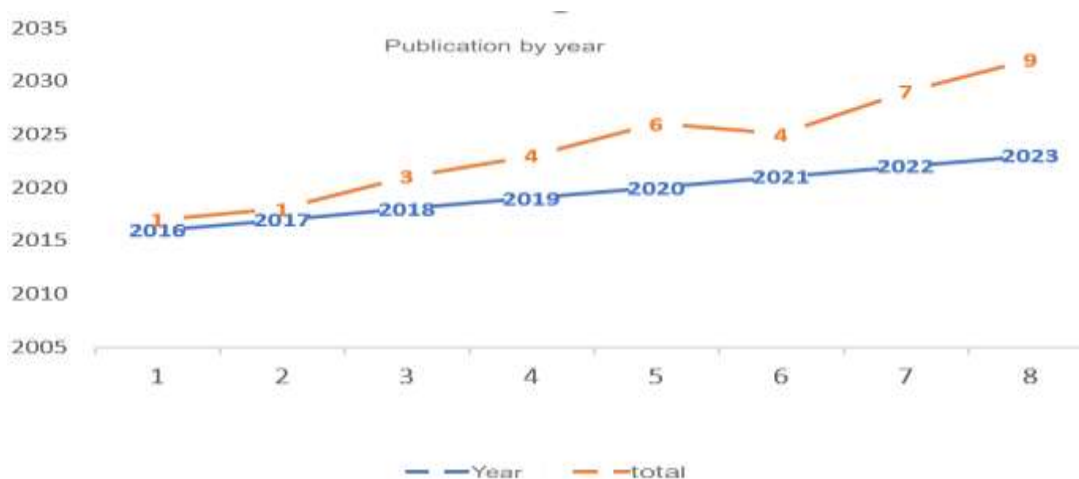


Figure 4. Publications by year

4. Methodology

The methodology used in sustainability reporting in Southeast Asia is mostly quantitative research 22 times, content analysis 8 times while qualitative research, comparative analysis, surveys 2 times each as well as factor analysis, text mining analysis, *linguistic* techniques 1 use each in the 40 articles analyzed in this *scoping* study.

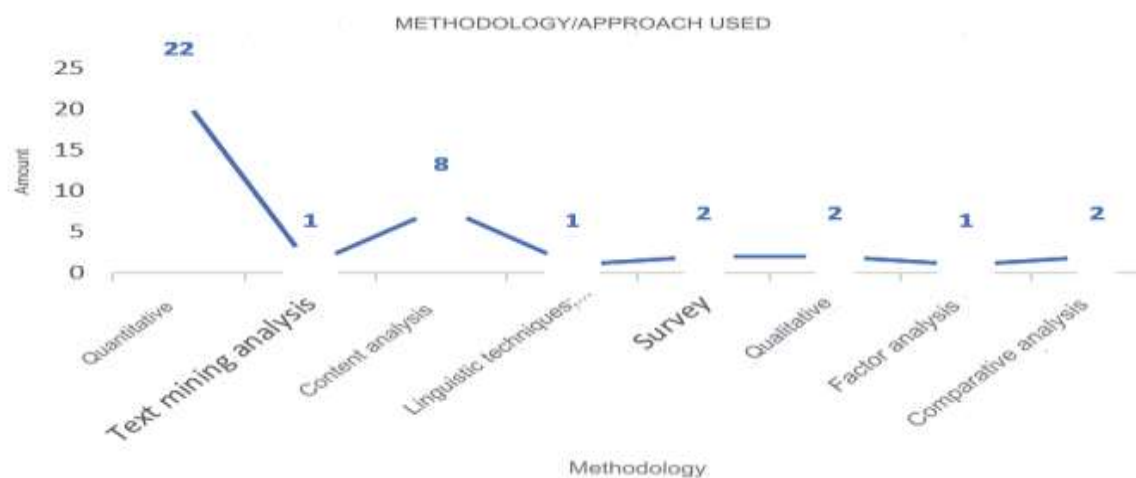


Figure 5. Methodology and approach used.

5. Journal

There are 6 journals with quality A and 12 journals with quality B. *Social Responsibility Journal* is the dominant journal with 7 articles. *The Cogent Economics & Finance* journal found 5 articles and the *Asian Review of Accounting* journal found 4 articles, then 3 articles were found in each of the following journals, *Australasian Accounting Business and Finance Journal*, *Journal of Risk and Financial Management*, and *Sustainability Accounting Management and Policy Journal*. Journals with quality A that have more publications are the journal *Business Strategy and the Environment* and the *Journal of Applied Accounting Research*, each with 2 articles.

Table 1. Journal name and journal quality.

NO	Databases	Journal Name	Quality Journal	Amount Article
1	Sage	Competition and Change	B	1
2	Wiley	Business Strategy and the Environment	A	2
		Business Ethics: A European review	B	1
3	Emeral	Asian Review of Accounting	B	4
		Journal of Applied Accounting Research	B	2
		Journal of Accounting in Emerging Economies	B	1
		Meditari Accountancy Research	A	2
		Property Management	B	1
		Qualitative Research in Accounting & Management	A	1
		Sustainability Accounting, Management and Policy Journal	B	3
		Social Responsibility Journal	B	7
4	Taylor & Francis	Economic Geography	A	1
5	Springer	Business & Information Systems Engineering	A	1
		Journal of Business Ethics	A	1
6	Proquest	Cogent Economics & Finance	B	5
		Australasian Accounting Business and Finance Journal	B	3
		Journal of Risk and Financial Management	B	3
		International Journal of Financial Studies	B	1
	Total	18 Journals		40

Source: Researcher data, 2023

Conclusion

Companies in Southeast Asia in general have implemented sustainability in their reports, especially companies that have been listed on the stock exchange because regulations require sustainability disclosures. Factors that influence sustainability reporting in Southeast Asia include, governance (Jamil et al., 2021), stakeholders, board diversity and independence (Hoang et al., 2018; Binti et al., 2017), management profit (Ningsih et al., 2023), institutional environment (Tan, 2022; Adhariani & du Toit, 2020) company value (Mohammed et al., 2021). The theories most widely used are stakeholder theory and legitimacy theory, ten times each, agency theory seven times and signal theory four times. The dominant database containing sustainability reporting is *Emeral*, while the few that are few are *Sage*, *Taylor & Francis*. Most research is based on country, namely Indonesia Countries that have not been researched and are few are Laos, Myanmar and Cambodia. The most frequent publication year is 2023, while the least is 2016 and 2017. The most widely used methodology is quantitative, while the least used methodology is qualitative, factor analysis, text mining analysis, *linguistic techniques*. In this *scoping review*, it was found that 18 journals were of A and B quality based on *the Australian Business Deans Council (ABCD) Journal Quality List* with ratings A*, A and B from forty articles from 6 databases, of which there were 6 journals with A quality and 12 journal with B quality.

This research provides theoretical implications for researchers, the findings of this research provide knowledge regarding context and regulations, theories that have been used, factors that influence sustainability reporting, dominant research areas based on databases, years, journals and methodologies in Southeast Asia. For companies, it provides an understanding of regulations, factors that influence companies in sustainability reporting. For the government, it provides an overview and understanding of regulations and problems within companies related to sustainability reporting.

This research has implications for researchers, providing opportunities for researchers to conduct research using methodologies, theories that already exist or have not been used according to their research objectives. Apart from that, researchers can choose quality journals when they want to publish their research. For companies, it provides opportunities for researchers to conduct research using methodologies, theories that already exist or have not yet been used according to the research objectives. Apart from that, researchers can choose quality journals when they want to publish their research. For the government, encouraging the government to participate and be sensitive to problems and opportunities related to sustainability reporting with good policies.

Limitations in the research in this study were that keywords were not consulted with librarians and the comprehensive topic of sustainability reporting in Southeast Asia was not covered because this topic was in a database other than the database used in this research. Recommendation of this research in previous research mostly used quantitative research in sustainability reporting, therefore it can then use qualitative research to examine more deeply the sustainability reporting in companies and governments. Further research can carry out comparative studies or analyzes of countries in Southeast Asia. Further research can examine the factors that influence sustainability reporting, namely the use of *Artificial Intelligence* and *Greenwashing* in sustainability reporting in Southeast Asia.

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