



The digitalization of corporate sustainability reporting processes: An organizational information processing model

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EEG Research Day 2025

Abstract

Purpose: The digitalization of corporate sustainability reporting processes has received increasing attention among academics and professionals. Its importance lies in the potentially disruptive nature of digital technologies capable of reshaping the sustainability information processing and reporting, bringing new challenges to the understanding of these phenomena.

However, as a relatively recent area of research, it has mainly focused on discussing the potential benefits of specific digital technologies (such as Artificial Intelligence, Big Data and blockchain), mostly using conceptual studies and proposing practical tools. However, there are still unexplored questions regarding influencing factors, the processes of implementation and use of technology, as well as the broader effects on business strategy and performance.

Considering these research gaps, this investigation aims to explore and understand how the digitalization of corporate sustainability reporting processes is carried out and what its effects are. In this context, through the lens of Organizational Information Processing Theory, this work aims to develop and propose an organizational information processing model using digital technologies. In this context, the general research question is: How is the digitalization of sustainability reporting processes carried out and what are its effects?

Methodology: To achieve the objectives, a qualitative methodology is proposed using two research methods. On the one hand, semi-structured interviews will be conducted with managers in companies that use digital technologies for corporate sustainability reporting processes to explore and understand its drivers, enablers, processes, and effects. On the other hand, the Delphi method will be used to develop a refined model of organizational information processing based on the perspectives of experts, a useful framework for academics and professionals with key decision-making considerations regarding the implementation and use of digital technologies for corporate sustainability reporting.

Expected results: It is expected that the digitalization of corporate sustainability reporting processes will be driven by Technological, Organizational and Environmental factors (TOE model), with particular influence from regulatory pressures. Organizational information processing may involve different technologies, collaboration between various departments, and sustainability data from the value chain. The broader effects might be in terms of sustainability performance, stakeholder relationships, brand equity and competitiveness.

Theoretically, this study contributes to the advancement of knowledge in this area of research through a better understanding of the influencing factors, processes, and effects of the digitalization of sustainability reporting processes. Practically, this study provides companies with the ideal conditions and a good practice guide for the efficient and strategic implementation of the digital technologies underlying sustainability reporting, demonstrating their business impacts.

Keywords: digitalization; corporate sustainability reporting