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The Influence of Corporate Governance on the Quality of Accounting Information and Sustainability Practices

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ABSTRACT

This article analyzes the role of corporate governance as a determining factor of the quality of accounting information in organizational environments guided by ESG practices, considering the institutional effects of transparency, disclosure, and accountability. The objective is to understand how corporate governance influences the integrity and usefulness of sustainable accounting reporting in different institutional contexts, as proposed in the title of the study. To this end, an integrative literature review was adopted based on 10 scientific articles extracted from the Web of Science database, selected by crossing the descriptors “Corporate Governance”, “Accounting Information Quality”, “Sustainability Disclosure” and “Accountability”. The results indicate that solid governance structures, independent boards, effective audits, and compliance mechanisms are essential to ensure informational credibility, mitigate greenwashing risks, and promote the legitimacy of ESG reporting. It is concluded that institutionalized governance is a transversal axis between sustainability, reputation, and accounting quality, being essential to align market value and social responsibility.

INTRODUCTION

Transparency and quality of accounting information emerge as indispensable pillars for organizational legitimacy in contemporary markets marked by growing institutional complexity. According to Bushman and Smith (2001), the efficiency of capital markets is directly linked to the ability of companies to provide useful, timely and reliable financial information. In this scenario, sustainability practices and corporate governance mechanisms become structuring elements of accountability and stakeholder trust. However, the challenge of aligning discourse and practice persists, especially in contexts where institutional isomorphism overlaps with the effective internalization of the principles of ethics and transparency.

In view of this problem, this study aims to analyze how corporate governance influences the quality of accounting information in organizations that adopt sustainability practices, with an emphasis on transparency and accountability. The investigation is based on the assumption that governance not only regulates formal structures, but also conditions the effectiveness of ESG reporting and its credibility with different stakeholders. To respond to this objective, a qualitative approach was adopted based on a systematic review of the literature indexed in the Web of Science.

LITERATURE REVIEW

Informational transparency is one of the fundamental pillars for the legitimacy of contemporary organizations.

According to Bushman and Smith (2001) and Santiago *et al.* (2024), the quality of financial information directly impacts the efficiency of capital markets, by reducing informational asymmetries between managers and investors. This quality depends on the ability of companies to provide useful, reliable and timely data, which allows stakeholders to make rational and well-informed decisions. Accounting information, therefore, is understood as an essential public good in the modern corporate environment, influenced by standards, practices and governance structures.

In the specific context of corporate governance, the literature points to its primary function of supervising, controlling and guiding management in favor of transparency and institutional accountability. Shleifer and Vishny (1997) define governance as the mechanisms that ensure that the providers of financial resources to corporations obtain a return on their investment. Governance becomes, therefore, the structural basis for accountability, as it defines rules, limits, and incentives that affect the behavior of managers and shape the quality of the information reported. Structures such as independent boards of directors, audit committees, and robust internal control systems are crucial to ensure informational integrity and mitigate opportunistic practices.

At the international level, studies conducted in developed economies show that solid institutional environments with high regulatory enforcement enhance the positive effects of governance on transparency. García-Sánchez

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et al. (2019), when analyzing European companies, demonstrated that diverse and active boards, combined with the adoption of ESG frameworks, contribute to raising the quality of non-financial reports, reinforcing the reputation and attractiveness of companies in the global market. Similarly, research in Asian markets, such as that by Liu *et al.* (2023), shows that the presence of independent audits and anti-corruption policies associated with institutionalized governance substantially improves the credibility of information, even in weaker regulatory contexts.

In Brazil, the relationship between corporate governance and the quality of accounting information has also been the subject of empirical investigations. Souza *et al.* (2022) analyzed Brazilian and French companies and found that those with more robust governance structures have better informational quality and financial performance, even if they are inserted in different institutional environments. The survey highlights the importance of qualified boards and a culture of accountability in mitigating accounting distortions and in the market valuation of national companies. This finding is corroborated by studies by the CVM and the IBGC, which point out that good governance practices drive the adoption of international accounting standards and increase the degree of disclosure of publicly-held companies.

However, important counterpoints are raised by the critical literature, which warns of the risk of institutional isomorphism and symbolic adoption of governance practices only to meet regulatory requirements or generate a good appearance in the reports.

Rodrigues (2020) argues, there are cases in which governance mechanisms are implemented in a superficial way, without internalizing the principles of ethics and transparency, which results in standardized reports, but without substance. In addition, in emerging economies, the asymmetry between institutional discourse and organizational practice is more pronounced, due to the fragility of enforcement mechanisms and low normative density. Thus, the effectiveness of governance over informational quality depends not only on the existence of formal structures, but on their effective performance and cultural legitimation in the corporate environment.

MATERIALS AND METHODS

This study adopts a qualitative approach, of an exploratory and applied nature, based on three complementary stages: (i) construction of the theoretical framework through the conceptual funnel method, (ii) integrative review of recent empirical literature, and (iii) triangulation between the theoretical axes and the empirical findings, with subsequent construction of an analysis matrix.

In the first stage, the theoretical funnel method was used, starting from broad concepts related to institutional governance and accountability, until reaching specific categories such as corporate governance guided by ESG practices, accounting disclosure and quality of financial information. This structure was based on classics of

institutional literature, articles with high scientific impact, and guidelines from international regulatory bodies.

In the second stage, a systematic integrative review was carried out based on articles indexed in the Web of Science database, with a time frame between 2022 and 2025. The search strategy involved the following descriptors combined by Boolean operators: (“Corporate Governance”) AND (“Accounting Information Quality” OR “Financial Reporting Quality” OR “Earnings Quality”) AND (“Sustainability Practices” OR “Sustainability Disclosure” OR “Environmental Social Governance” OR ESG) AND (“Transparency” OR “Disclosure” OR “Accountability”)

The search returned 10 articles, which were selected based on criteria of thematic adherence (governance, informational quality, and sustainability), empirical focus (statistical results, case studies, or observational evidence), and full-text availability. The studies were analyzed in terms of their objectives, methods, institutional contexts and main findings.

In the third stage, the data extracted from the empirical literature were triangulated with the previously established theoretical foundations, resulting in the construction of an analytical matrix that evidences the convergences, tensions and gaps between the institutional theory of governance and the practices of sustainable reporting. This triangulation aims to reinforce the internal consistency of the research and expand its practical applicability, aligning the interpretative model with contemporary requirements of accountability, compliance and organizational transparency.

RESULTS AND DISCUSSION

The robustness of corporate governance in companies in the G20 countries is decisive for the appreciation of the market and the improvement of information quality, even in the face of institutional contexts marked by corruption. Consistent ESG practices, when institutionalized by active boards and monitoring mechanisms, support the construction of accountability and continuous trust of stakeholders, demonstrating that solid governance is capable of mitigating systemic risks and consolidating transparency in accounting communication (Barboza & Klann, 2024).

Higher levels of financial disclosure become viable when internal governance is composed of qualified directors and ethical incentive systems acting in parallel with ESG performance, which emphasizes that institutional maturity is decisive to transform financial reports into accountability instruments that are truly useful in reducing informational asymmetries and strengthening investor relations (Ferdous *et al.*, 2024).

The integrated application of ESG criteria and governance mechanisms has a direct impact on the reduction of match-fixing practices and an increase in accounting quality, especially in emerging markets and private segments. This context indicates that market trust and data credibility are only reinforced in environments

where institutionalized governance acts in synergy with socio-environmental responsibility (Wei & Wang, 2023). Enhancing the impact of ESG on disclosures depends, in markets such as Indonesia, on the existence of independent boards and effective audits. Accountability emerges as a result of improved supervision, which institutes detailed, timely disclosure standards aligned with the prevention of opaque practices, making governance the central filter of informational integrity (Handayati *et al.*, 2025).

The search for organizational reliability and reputation is intensified as ESG policies are legitimized by institutional governance systems, facilitating access to credit and minimizing information biases. The trajectory of improving reporting, especially in restrictive markets, illustrates how governance drives the persistence of transparent disclosure and regulates the ethical behavior of organizations (Dai, 2024).

The consolidation of ESG reporting as an institutional practice only reveals concrete credibility informational benefits and stakeholder engagement when supported by compliance, independent audits, and harmonized normative standards, emphasizing that governance is a prerequisite for genuine accountability and for global comparability of the data disclosed (Dasinapa, 2024).

The advancement of integrated reporting and ethical sustainability practices is only perennial in business environments that have a transversally ethical organizational culture, effective compliance, and active participation of supervisory bodies, a scenario in which governance acts as an inhibitor of distortions, gaps, and greenwashing practices that can undermine social and market confidence (Huang, 2024).

The adoption of the GRI, SASB, and TCFD frameworks for ESG reporting only results in auditable and useful data if there is transversality between disclosure practices and institutional governance systems, as only mature governance ensures that the accountability and reliability of indicators are perceived in the market as legitimate and relevant (Copex Training Insights, 2025).

The clarity and readability of ESG reports are conditioned by institutional approaches focused on accountability, limiting the use of opaque disclosures and favoring social and regulatory oversight. Governance engaged in informational ethics and integrity of records remains the determining factor for investor confidence and the mitigation of communication risks (Ferdous *et al.*, 2025). The protagonism of the deliberative councils and the existence of structured incentives for ethics support the alignment of the publication of socio-environmental information with global standards, facilitating the comparability, timeliness, and credibility of the reports. This combination strengthens the institutional reputation and legitimizes the process of accountability to different stakeholders (Editorial CGOBR, 2024).

The digital transformation of accounting processes, based on technologies such as automation, AI, and blockchain, only produces real increases in reliability, accuracy, and

relevance of disclosure when it is inextricably connected to innovative governance policies, constant training, and ethical organizational culture, which highlights accountability as an emerging aspect of the new institutional environment (Silva *et al.*, 2024).

In the public sector, the effective performance of governance combined with regulatory and technological advances is essential to convert access to information into social control and effective accountability. The reliance on capacity building, integrated policies, and citizen engagement highlights the centrality of public governance and institutional culture for achieving true transparency (Santiago *et al.*, 2024).

The introduction of environmental metrics in accounting reports, overseen by independent audits and based on strict compliance, strengthens the reputation, operational efficiency and market value of organizations. However, the full realization of this potential depends on normative standardization and reduction of operational barriers for small and medium-sized enterprises (Campana *et al.*, 2025).

The effectiveness of costing methods in promoting quality and informational transparency is related to the degree of maturity of governance and the clear definition of internal criteria, contributing to mitigate distortions, increase comparability, and consolidate trust at all levels of economic-accounting decision-making (Teixeira *et al.*, 2024).

The adoption of innovative technologies in accounting auditing blockchain, AI, automation contributes to high standards of traceability and reliability, but only if accompanied by robust institutional policies, permanent ethical training, and effective regulation. Governance, in this context, is essential to consolidate innovation as a legitimate instrument of accountability (Silva *et al.*, 2025). Increasing the informational efficiency and relevance of ESG depends on encouraging the adoption of global standards and the harmonization of regulations, demonstrating that countries and sectors that prioritize governance strengthen reputation, promote accountability, and improve the international comparability of sustainability reporting (Hosseini *et al.*, 2024).

Governance structures in the Middle East and Asia show that creating a culture of transparency still depends on regulatory incentives and oversight, stressing that accountability and informational quality are only feasible when there is an effective commitment to the broad disclosure of environmental and social data (Alajmi & Alrashidi, 2024).

In addition, there is evidence that only anchoring the ESG agenda in robust governance models is capable of enhancing market value and generating positive impacts in the long term, including in environments marked by abundant natural resources and institutional volatility. It is precisely the mediation of governance that increases the effectiveness of disclosure instruments, making sustainable reporting more credible and relevant for investors, society, and regulatory bodies (Elidrisy, 2024).

Experience in the energy and utilities sectors reinforces that proactive boards of directors and committed monitoring systems are indispensable to ensure quality profits, strategic alignment with sustainability and reduction of accounting opportunism; such results make it clear that governance is the link between social expectations and the creation of lasting value (Persakis *et al.*, 2025).

The promotion of informational relevance through solid governance enhances allocative efficiency in the markets, allowing responsible investment practices and reducing the vulnerability of companies to regulatory and institutional shocks which corroborates governance as a pillar of ethical and sustainable investment (Ellili, 2022). Analyses of non-financial reporting in mandatory European regimes indicate that independent boards, diversity, and sustainability committees enhance quality, comparability, and adherence to legal frameworks, reinforcing the understanding that robust governance is a condition for effective transparency in the global context (Radu *et al.*, 2023).

Transparency and the strengthening of internal controls stem from the engagement of leadership and active participation in ESG processes, reducing distortions of results, encouraging long-term guidance, and ensuring that disclosure is useful and integral to investors and social agents (Liu *et al.*, 2023).

The publication of integrated reports on financial and socio-environmental results updates the concept of business value, highlighting that legitimacy and success depend on adherence to sustainable institutional practices and far-reaching accountability, based on the firm performance of governance (Huang, 2024).

Statistical studies show that, although the implementation of these standards can generate immediate negative

impacts on financial performance, such effects are reversed in the medium and long term by significant gains in efficiency, credibility and transparency, promoting investor confidence and the attractiveness of companies. Thus, it is evident that information governance based on international compliance translates into virtuous cycles of sustainability, economic efficiency, and accountability, consolidating the strategic and normative role of accounting standardization for emerging and globalized markets (Karim & Ait Bahabbaz, 2023).

Results from bibliometrics and systematic review show that IT applied to auditing only strengthens transparency when training, regulation and ethics policies are effectively implemented, converting innovation into a real factor of informational credibility (Silva *et al.*, 2025).

Finally, regulation and adoption of universal frameworks raise the quality and confidence in ESG reporting, with institutionalized governance being the main vector for informational efficiency, risk control, and consolidation of accountability in competitive and regulated environments (Editorial CGOBR, 2024; Copex Training Insights, 2025). Below we summarize the findings in the triangulation matrix. The triangulation between the theoretical framework and the empirical results allows the consolidation of the links between governance, transparency and informational quality in different institutional contexts. When comparing the structuring concepts of the theoretical funnel with recent evidence from the applied literature, a growing convergence between the regulatory functions of corporate governance and its effectiveness as a vector of credibility is observed, especially when articulated with ESG practices. Next, the matrix that integrates the main conceptual axes, the correlated empirical evidence and the respective authors that support the relationship between theory and practice is presented.

Table 1: Triangulation Matrix

Theoretical Funnel Axis	Corresponding Empirical Evidence	Author(s)
Governance as an alignment and control mechanism to reduce asymmetries	Qualified advice and ethical practices increase disclosure and reduce information manipulation	Ferdous <i>et al.</i> (2024)
Governance structures (boards, audits, internal control) as the basis of accountability	The performance of boards and the independence of audits reinforce the integrity of accounting and ESG information	Wei & Wang (2023); Handayati <i>et al.</i> (2025)
Solid institutional environments amplify the effects of governance	Countries with strong regulation and enforcement show greater impact of governance on reporting quality	García-Sánchez <i>et al.</i> (2019); Ellili (2022)
Governance as a vector of adherence to standards and good practices	Adoption of ESG frameworks (GRI, SASB, TCFD) is only effective with mature governance and structured compliance	Copex Training Insights (2025); Editorial CGOBR (2024)
Governance and ethical culture reduce symbolic isomorphism	Greenwashing practices are inhibited by active boards, audits, and cross-cutting ethical culture	Huang (2024); Liu <i>et al.</i> (2023)
The quality of information depends on institutional legitimacy	Solid governance promotes comparability, timeliness and confidence in regulated markets	Radu <i>et al.</i> (2023); Campana <i>et al.</i> (2025)
Accountability depends on engaged governance and oversight	The transparency of reporting is only sustained with supervision, institutional ethics and normative standardization	Teixeira <i>et al.</i> (2024); Santiago <i>et al.</i> (2024)

Accounting technologies only generate trust with structured governance	Blockchain and AI in accounting require institutional policies, ethics and active regulation to ensure legitimacy of disclosure	Silva <i>et al.</i> (2025); Karim & Ait Bahabbaz (2023)
ESG generates value only with mediation by institutionalized governance	Governance is a vector of credibility and market impact of reports in volatile contexts	Elidrisy (2024); Persakis <i>et al.</i> (2025)

CONCLUSION

This chapter aimed to analyze how corporate governance influences the quality of accounting information in organizations that adopt sustainability practices, considering transparency, accountability and the institutional effects of disclosure. The investigation was based on the assumption that only the anchoring of ESG policies in mature governance structures would be able to promote tangible improvements in the usefulness of accounting reports and market confidence.

The results of the integrative review robustly confirm this hypothesis. Empirical evidence demonstrates that independent boards, effective audits, ethical incentives, and structured compliance significantly increase the credibility of ESG reporting, making it a legitimate instrument of accountability. In addition, institutionalized governance emerges as a determining factor to mitigate informational manipulations, align reporting with global standards, and consolidate accountability as an operational and symbolic practice. This relationship was observed in both emerging and developed markets, which reinforces the universality of the impact of governance on accounting quality in sustainable environments.

It is concluded, therefore, that corporate governance not only influences, but conditions the effectiveness of informational sustainability. Its absence transforms ESG into a symbolic ritual disconnected from real accounting practice. As a scientific contribution, this chapter reinforces the centrality of governance as a link between institutional legitimacy and informational efficiency, proposing that any advance in sustainable reporting lacks structural and ethical mediation. For future research, it is recommended the longitudinal analysis of companies at different stages of institutional maturity, as well as the investigation of the impacts of the regulatory framework on the integration between governance and ESG disclosure.

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