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REVIEW EFFECTIVENESS IN GENERATIVE AI-ASSISTED SUSTAINABILITY REPORTING: A CONCEPTUAL ANALYSIS OF DECOUPLING AND ORGANIZATIONAL ACCOUNTABILITY

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Abstract: Generative artificial intelligence (GenAI) can support the drafting and revision of sustainability reports, but the existence of human review procedures does not necessarily improve disclosure quality. Drawing on a theory-driven narrative literature review, this paper applies an organizational decoupling perspective to distinguish policy–practice decoupling, in which established review requirements are not implemented, from means–ends decoupling, in which review takes place but does not effectively serve disclosure quality. Building on research on human oversight and greenwashing, the paper examines the organizational processes underlying these two forms of failure. It develops a conceptual model linking evidence traceability, accountability relationships that enable questioning, and the integration of management controls. The theoretical analysis suggests that access to information, the authority to raise questions, and action in response are interdependent. Communications-oriented incentives may influence reviewers' attention to different kinds of evidence, while feedback across reporting cycles influences whether corrections support organizational learning. Three propositions are developed, together with alternative explanations and boundary conditions. The theoretical contribution is to explain why human involvement can produce different outcomes and to distinguish procedural completion, disclosure quality, and sustainability performance. No new experimental or survey data were collected. The proposed relationships remain to be empirically tested.
Keywords: Generative artificial intelligence; Sustainability reporting; Organizational decoupling; Management control; Accountability mechanisms; Disclosure quality

1 INTRODUCTION

Sustainability reporting brings together fragmented information from organizational units, value chains, and management decisions into corporate disclosures. Generative artificial intelligence (GenAI) can help summarize material, draft text, and revise language. Fluent writing, however, does not establish that indicators refer to the same reporting period, material adverse matters have been covered, or stated commitments have been implemented. Reporting therefore involves language processing, interpretation of factual content, and organizational action. Evaluating the business value of GenAI requires attention to who reviews these activities, which criteria they apply, and how their judgments influence subsequent action.

Existing literature already addresses this issue. Systematic reviews of AI applications in sustainability reporting identify challenges and directions for future research [1-2]. Dimes et al. examine the production and interpretation of AI-generated disclosures and propose a conceptual framework for human intervention and strategic control [3]. A general recommendation for human review therefore offers only a limited contribution. The tension requiring explanation is that organizations may establish review requirements without implementing them, or devote substantial effort to checking content while concentrating on style and localized corrections without improving the balance of the information disclosed.

This paper examines that organizational mechanism, taking a material disclosure statement and its cross-functional development process as the unit of analysis. The research gap is narrowly defined: building on studies of AI risks in reporting and oversight, the paper distinguishes forms of human review failure and explains how evidence, authority, and feedback through controls are connected. It integrates insights from reporting research and organizational theory into a process model that can be observed and compared. Disclosure quality is defined in terms of factual support, clearly specified boundaries, appropriate presentation of material matters, and wording whose strength is proportionate to the evidence. Readers' perceptions of credibility and the company's sustainability performance are treated as separate outcomes.

Three research questions guide the analysis. RQ1: What forms of decoupling may arise between review requirements and their implementation, and between review implementation and disclosure quality, in AI-assisted reporting? RQ2: How do evidence traceability, accountability relationships that enable questioning, and the integration of management controls influence the progression from problem detection to correction? RQ3: Under what conditions do these mechanisms support organizational learning, and why should their effects not be equated with improvements in sustainability performance? The following sections explain the research design, synthesize the relevant literature, develop mechanisms and propositions, and address each research question and its boundaries.

2 RESEARCH DESIGN AND ANALYTICAL BOUNDARIES

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This paper uses a theory-driven narrative literature review to adapt theory and develop a conceptual model. Snyder distinguishes the purposes served by different review approaches [4], while Jaakkola emphasizes the need for conceptual papers to explain the choice of theories and their analytical roles [5]. Organizational decoupling provides the main perspective for explaining failures of review. Accountability specifies mechanisms of questioning and response, while the integration of management controls explains how feedback may inform managerial decisions. These theoretical perspectives serve distinct roles in the conceptual model.

The literature search and source checks were updated through 24 October 2026, using publicly accessible academic websites, publisher pages, authors' open repositories, and university websites. Search terms included generative AI, sustainability reporting, human oversight, accountability, decoupling, and management control, supplemented by foundational studies. Priority was given to English-language material addressing report preparation, disclosure quality, or organizational control mechanisms. Bibliographic details were checked using DOI records and Crossref. Where full texts were available, methods and conclusions were examined together; where access was limited to abstracts or publisher pages, only explicitly stated claims were used.

The review did not include an exhaustive database search and does not provide a comprehensive screening count or a distribution of the entire literature. The analysis distinguishes conceptual definitions, observations reported in existing studies, and inferences developed in this paper. Reporting-task studies identify problems, organizational theories help explain them, and their integration yields propositions for future testing. Report-analysis tools and broader AI governance frameworks provide supporting context but do not replace evidence from corporate reporting practices. The proposed relationships are theoretical expectations rather than established causal effects.

3 LITERATURE REVIEW FROM TECHNOLOGY APPLICATIONS TO ORGANIZATIONAL PROCESSES

3.1 The Tension Between Disclosure Form and Substantive Quality

Sustainability reporting research has examined the relationship between formalization and information quality. In their study of corporate social responsibility (CSR) reporting practices, Michelon et al. showed that formal reporting arrangements did not necessarily ensure disclosure quality [6]. Cho et al. examine the relationships among organizational discourse, decisions, and actions under conflicting social and economic demands [7]. Together, these studies indicate that report quality cannot be inferred from the presence of templates, commitments, or procedures. Their emphases differ: the former examines the relationship between reporting practices and quality, while the latter considers organizational façades as a response to competing demands.

These studies predate the widespread use of modern GenAI and do not establish that AI causes inaccurate disclosure. They provide a basis for examining how established reporting problems may take new forms. Introducing AI into report preparation does not automatically eliminate incentives for selective disclosure, and text generation may produce different summaries of the same facts. Analysis therefore needs to consider both distortions in generated content and organizations' selective acceptance of that content. Attributing inaccuracies solely to the model overlooks managerial discretion over the use of its outputs. Positive wording alone also does not establish greenwashing.

3.2 What Research on AI and Reporting Has Established

Mustafa et al. review a broad range of AI technologies and reporting applications [1], whereas Mousavian Anaraki et al. focus on large language models (LLMs) [2]. These reviews establish a basis for moving beyond the general observation that AI offers both benefits and risks. The more specific issue is how risk identification informs review of individual statements. CHATREPORT, developed by Ni et al., supports the analysis of existing disclosures and illustrates technical possibilities for source traceability [8]. Analyzing published reports and preparing a company's own report involve different information access and approval arrangements, so findings from the two settings cannot be treated as interchangeable.

Ji et al., in their review of hallucination in natural language generation, explain why output coherence and factual support require separate assessment [9]. In a CEO disclosure task involving 14 master's students in accounting, Dimes et al. found that participants did not adequately correct positive framing in AI outputs and that AI-generated text could receive relatively high credibility ratings [3]. They also proposed an oversight and control framework. The present paper therefore does not treat the failure of human editing as a new discovery. It builds on that observation to examine the conditions under which concerns can be raised, retained, and resolved during organizational review.

GenAI gives this problem specific information-processing features. The same source records can quickly be summarized into multiple candidate narratives, while scope, qualifications, and uncertainty in the original material may be lost during rewriting. The paper therefore distinguishes source records, candidate narratives, and acceptance during review. An authentic source document does not necessarily support every generated version of its content. When the number of versions increases without a corresponding increase in review time, organizations must decide which statements require further scrutiny. These relationships are theoretical arguments developed from reporting tasks and existing literature, not company-level patterns observed in this study. The analysis extends attention from wording to the inference connecting evidence with a statement, while retaining the role of wording selection.

Dimes et al.'s experiment involved specific participants and a particular task [3]. Its findings cannot establish that the same pattern occurs in every organization or that all models and review arrangements produce similar outcomes. In

their synthesis of research on human–AI collaboration, Vaccaro et al. found that combined performance depended on the task and the relative capabilities of humans and AI [10]. These studies support a conditional assessment of human involvement rather than treating it as inherently beneficial or ineffective.

3.3 From Oversight Requirements to Organizational Control

Raji et al. provide a framework for internal algorithmic auditing across the lifecycle of AI systems [11]. The National Institute of Standards and Technology (NIST) GenAI risk management profile also emphasizes organizational arrangements for risk management [12]. These frameworks inform discussion of records and accountability, but they do not constitute direct empirical tests of governance effectiveness in sustainability reporting. Complete records may make activities traceable without ensuring that the issues documented influence decisions. An organizational explanation must therefore specify how records become subject to questioning and how questioning leads to action.

Management control research helps explain this connection. Gond et al. examine the integration of sustainability controls and general management controls and distinguish diagnostic use from interactive use [13]. Diagnostic use supports comparisons between established targets and deviations, while interactive use can bring anomalies into managerial discussions of uncertainty. Reviewing report evidence may therefore help correct the current narrative and reveal problems with indicator definitions, data collection, or business objectives. These literatures connect through a common problem: technology may make concerns visible, organizational arrangements determine who must respond, and the integration of controls influences whether the response extends beyond textual revision.

4 TWO FORMS OF DECOUPLING AND DIFFERENCES IN REVIEW OUTCOMES

4.1 Policy–Practice Decoupling When Review Requirements Do Not Become Action

Bromley and Powell distinguish policy–practice decoupling from means–ends decoupling [14]. This paper applies that distinction to AI-assisted reporting without treating the original study as direct evidence from an AI setting. Policy–practice decoupling arises when review requirements have been established but critical verification activities are not performed. A company may, for example, require supporting sources for all material statements while checking only whether the submitted documents are complete. Approval then becomes separated from verification, and a signature no longer reliably indicates that verification has taken place.

This form of decoupling does not necessarily involve intentional misrepresentation. Reviewers may lack access to source records, be uncertain about indicator definitions, or have insufficient time to examine the text before publication. Departments may also assume that verification has been completed elsewhere. Fluent AI output may make these concerns less apparent, but insufficient time and authority can create similar problems with conventional writing tools. Identifying policy–practice decoupling therefore requires evidence about actual source consultation, questioning, and revision, compared with specified review requirements. An absence of revisions alone does not establish that required verification was omitted.

4.2 Means–Ends Decoupling When Review Does Not Serve Disclosure Objectives

The second form of difficulty concerns what review evaluates. Staff may carefully check figures, approve them, and ensure consistent terminology. Yet if the review agenda is limited to readily countable items, material limitations may remain unexamined and partial results may be presented as overall achievements. Additional checks may reinforce that agenda without widening it. Procedural completion can therefore remain weakly connected to disclosure quality, which explains why greater review intensity does not necessarily mean greater effectiveness.

Assessing this problem requires a clear disclosure objective. Quality does not improve simply because positive wording decreases; material facts and their interpretation must be supported proportionately. Consider a hypothetical company whose emissions per unit of output decline while its total emissions rise. Checking both figures verifies separate facts but does not establish that an unqualified claim of reduced emissions is appropriate. Review needs to examine scope and interpretation and present the relevant changes together. The issue lies in the inference from the underlying figures to the broader claim. This illustration is not an observed corporate case, and it does not imply that rising total emissions negate every improvement in efficiency.

4.3 Distinguishing Objects of Analysis from Outcomes

To avoid conflating different problems, this paper distinguishes four objects of review: facts, boundaries, claims, and omissions. Facts concern whether records and figures correspond; boundaries concern reporting periods, organizational scope, and comparison baselines; claims concern whether wording is stronger than the evidence supports; and omissions concern the absence of known material matters. These are analytical categories for locating problems in information transformation, not a validated or exhaustive quality scale. All four may apply to a single sentence. Identifying omissions requires comparison with relevant material already held by the organization. Policy–practice decoupling and means–ends decoupling are analytically distinct and may coexist at different points in the same process; neither must precede the other. Identifying either form requires comparison of actual activities with review requirements and disclosure objectives specified in advance. Residual errors alone do not establish decoupling.

The paper accordingly distinguishes three levels of outcome. The procedural level concerns whether review activities take place; the information level concerns whether disclosure quality improves; and the business level concerns changes in environmental and social performance. Improvement at one level does not necessarily imply improvement at the next. A high-quality report may reveal deteriorating performance, while a firm with improving performance may produce a poor report. The two forms of decoupling concern whether review requirements are implemented and whether implemented review serves disclosure quality. The integration of management controls provides a potential connection between disclosure corrections and operational learning.

5 FROM EVIDENCE TO ACTION MECHANISMS AND PROPOSITIONS

5.1 Complementarity Between Evidence Traceability and the Authority to Raise Questions

The proposed process model connects evidence, judgments open to questioning, action supported by authority, and feedback across reporting cycles. It allows repeated questioning and the return of material for further work at any stage. Evidence traceability requires each material AI-generated statement to be linked to supporting records, including the relevant period, scope, data custodian, and version changes that affect meaning. Attaching a source document alone is insufficient. These links may reduce the time departments spend interpreting the same data and make discrepancies between evidence and statements easier to question. Retrieval augmentation and version control can support this process, but they cannot supply missing business facts or ensure that the linked material is unbiased.

Making material accessible is still insufficient to explain correction. Bovens defines accountability as a relationship in which an actor must explain their conduct to a forum that can ask questions and make judgments, and the actor may face consequences [15]. Applied to internal corporate review, this means that those responsible for data and statements must respond to evidence-based questions, while reviewers need the authority to request additional material and escalate unresolved disputes. This theoretical borrowing from public governance does not imply that its findings have already been validated in corporate AI settings. It provides more specific criteria for assessing whether responsibilities are acted upon than a list of job titles alone.

Proposition 1: When source-data quality and reporting-task complexity are comparable, the association between greater traceability of material AI-generated statements to their source records and a reduction in verifiable misstatements is expected to be stronger when reviewers have the authority to raise and escalate questions. Without that authority, enhanced traceability arrangements may primarily improve documentation and procedural completion. The proposition specifies complementarity between two organizational conditions; it does not imply that all review is effective. If teams with restricted authority and teams with sufficient authority are equally effective in converting additional traceability information into corrections under similar conditions, this expectation would require revision.

5.2 Incentives and the Inclusion of Concerns in Disclosure

The next issue is whether an identified concern remains on the review agenda. Reviewers may understand the records and have authority to return a draft for revision. Yet if performance evaluation prioritizes timely publication and a positive short-term image, raising adverse information may be treated as a delay or a failure to meet communications objectives. Cho et al.'s analysis of conflicting organizational demands helps explain this selection of concerns [7]. When GenAI produces multiple versions from the same material, incentives may influence which version is selected for review and publication. A review that checks source records without examining the meaning conveyed by the selected narrative may miss this process. The argument therefore concerns both the detection of problems and the involvement of people whose responsibilities extend beyond communications to resolving disputes.

Proposition 2: When review resources are comparable, the more strongly performance evaluation favors a positive short-term organizational image, the weaker the expected positive association between additional review effort and the appropriate disclosure of known material adverse matters. This weakening is expected to be smaller when communications and dispute-resolution responsibilities are partly separated. Appropriate disclosure does not require adverse information to occupy a fixed share of the report. It requires reasonable presentation of its materiality, scope of impact, and the status of action taken in response. If communications-oriented incentives do not affect information selection after differences in materiality and task allocation are taken into account, the proposition's motivational explanation would be challenged.

Alternative explanations also need to be considered. Adverse information may be excluded because it is not known to the team, is immaterial, or lacks reliable supporting evidence. Future research should compare information known to the organization before publication, records of objections, and management decisions. Managerial intentions cannot be inferred from report tone alone. Separating responsibilities is not always beneficial: additional handovers may dilute accountability. Such separation is expected to help only when those resolving disputes have access to evidence and the authority to make decisions.

5.3 Control Integration and Learning Across Reporting Cycles

A response to a review concern may end with textual revision or extend to the process that produced the problem. Gond et al.'s account of control integration helps distinguish these pathways [13]. Diagnostic use supports the identification of deviations from established targets, while interactive use can bring disputed boundaries and evidence gaps into

discussions of operational decisions. When emissions data are not comparable, for example, a company may need to clarify indicator definitions and responsibility for data collection, as well as revise its wording. Technical connections among data, coordination of responsibilities, and interpretation of indicators are therefore relevant conditions for translating feedback into action.

Proposition 3: When reporting tasks and data foundations are comparable, firms that maintain ongoing feedback between review findings and operational controls are expected to be more likely to reduce recurring errors arising from the same causes in subsequent reporting cycles than firms whose corrections stop at the final text. This difference need not be accompanied by concurrent improvements in environmental and social performance. Feedback here updates data definitions, collection responsibilities, and dispute-handling arrangements upstream of reporting. Whether such updating occurs should be assessed through these specific changes and their subsequent implementation. If the changes fail to reduce recurring problems or merely shift errors to other indicators, the learning explanation based on control integration requires reassessment.

Learning in this context involves changes in how an organization understands the causes of problems and how to address them. It cannot be inferred from the number of meetings or revised policies. Corrected data may reveal that environmental impacts were previously underestimated, making reported short-term performance look worse while improving managerial understanding. Conversely, environmental outcomes may remain unchanged despite more accurate disclosure when equipment investment, production structures, and supply-chain behavior have not changed. Treating feedback as one condition for operational improvement is consistent with the scope of the evidence considered here. Improvements in disclosure quality do not necessarily translate into improvements in sustainability performance.

5.4 Boundary Conditions of the Model

The mechanisms assume that firms have at least some operational records, responsible personnel, and channels for raising disputes. Where underlying data are substantially missing, review may reveal the gap, but more elaborate procedures cannot create the evidence. When suppliers control important records, internal traceability cannot replace external verification. Estimates and future targets also involve uncertainty that cannot be resolved in the same way as verification of historical figures. Under resource constraints, review should prioritize material that could influence readers' judgments, while the basis for that materiality assessment should itself be documented and justified.

The paper focuses on GenAI-assisted rewriting of internal material and the development of reporting narratives. It does not examine fully automated report production or assume that the framework applies equally to firms of every size and organizational setting. Improvements in model capabilities may reduce certain factual errors but do not determine which matters deserve disclosure. Incentives and authority can influence reporting with or without AI assistance. Future comparisons should therefore consider both technology use and pre-existing governance conditions.

6 DISCUSSION

For RQ1, the paper distinguishes nonimplementation of review requirements from a mismatch between review activities and disclosure objectives. This distinction changes the interventions that warrant examination. The first problem calls for attention to constraints on implementation; the second requires scrutiny of the review agenda and its evaluative criteria. Attributing both to insufficient staff diligence may encourage further sign-offs and training while leaving information interpretation and selection unchanged. Organizational decoupling provides a vocabulary for examining why similar review requirements can produce different outcomes.

For RQ2, the paper specifies complementary relationships among evidence, questioning, and action in response. Human oversight is an organizational process whose effectiveness depends on whether a generated statement can be traced to evidence supporting its meaning and on what happens when an objection is raised. Building on the production, interpretation, and control perspective proposed by Dimes et al. [3], the model distinguishes failure to implement review from a divergence between implemented review and disclosure objectives. It specifies the authority conditions under which traceability is expected to support correction and how incentives favoring a positive image may weaken that relationship. The contribution elaborates the organizational explanation of GenAI-assisted narrative production.

For RQ3, the integration of management controls connects corrections in the current report with learning across reporting cycles, while limiting inferences from information quality to sustainability performance. Theoretically, this distinction prevents disclosure quality, perceived credibility, and sustainability performance from being treated as a single variable. In practice, managers can trace the development of a material statement from its source through revisions and objections to final approval. They can then assess how the governance activities fit together and where additional resources are needed. Different problems may require different responsibilities and responses.

Evaluation should consider both problem severity and review coverage. More problems detected during review may indicate more effective scrutiny or lower quality at an earlier stage. Fewer corrections may reflect organizational learning or the suppression of concerns. Counts alone therefore cannot serve as direct indicators of effectiveness. A more informative approach combines independent verification, differences between versions, and reasons for action to examine which problems are corrected, which recur, and whether corrections affect underlying data and the allocation of responsibilities.

7 CONCLUSION

This paper draws on publicly available English-language material and a purposive selection of theories; it does not cover all relevant studies. Some evidence comes from controlled tasks, report-analysis tools, or general governance frameworks, and its applicability to corporate settings remains to be established. The proposed mechanisms may also depend on industry, organizational capabilities, and management conditions. With appropriate authorization, future research could combine successive report versions, review comments, and interviews in longitudinal case comparisons. Such studies could examine how problems arise, are raised, are addressed, and recur, while identifying cases that depart from the model's expectations.

The paper's central conclusion is that human review in AI-assisted reporting should be understood as an organizational process shaped by information conditions, the authority to make judgments, and feedback. Policy–practice decoupling explains why review requirements may not be implemented; means–ends decoupling explains why implemented review may fail to improve disclosure quality. Evidence traceability, accountability relationships that enable questioning, and the integration of management controls provide conditional mechanisms for addressing these two forms of failure. They offer a basis for further research on report quality and organizational learning. Their actual effects, including any influence on environmental and social performance, require separate examination using evidence from organizational processes.

COMPETING INTERESTS

The authors have no relevant financial or non-financial interests to disclose.

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