



RESPONSIBLE AI IN PRACTICE: ETHICAL DISCLOSURE MECHANISMS THROUGH CORPORATE DIGITAL RESPONSIBILITY

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Abstract: This article aims to reach a consensus and provide vital elements for organizing data on AI applications within companies. The objective is to enhance transparency, reduce risks, and demonstrate responsible AI usage within the CDR framework. For this study, a set of disclosure elements was derived from guidelines provided by the European Commission. This study employs a qualitative case study approach, utilizing multiple data collection methods, including in-depth interviews and observations. Accounting and auditing experts in AI were surveyed online to gather insights. Additionally, a thematic analysis was done for coding categories. The research findings reveal that while respondents generally demonstrated an understanding of “artificial intelligence disclosure,” there is a clear need for further training on the structure of AI reporting. The results showed that categories like strategy, application, ethics, and responsibility were rated higher than other. The study is constrained by a sample size of only 15 AI user responses. Nonetheless, the findings from this research can inform future legislation on the responsible use of AI technology

Keywords: Digital Technologies, Voluntary Disclosure, CDR, Ethical guidelines, Reporting.

1. INTRODUCTION

The industry stands to gain significantly from the advent of AI. Scholars, policymakers, and engineers agree that AI must be developed within a human-

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centric framework to yield societal benefits. AI rapidly expands across many industries, and the accounting and auditing sector is no exception. Human rights, data security, privacy, and other ethical issues are also being brought up as major concerns that could come up when AI is used in decision-making processes. The rising level of automation, extensive data collection and manipulation capabilities, and the inherent biases of disruptive AI systems are particularly concerning to everyone [Bonsón and Bednárová, 2022]. Stakeholder scrutiny and regulatory attention have increased as a result of the emergence of these new uses. “Stakeholder understanding efforts” lead to the identification of social dilemmas (Pies and Valentinov, 2024).

Integrating ethical concerns into corporate responsibilities requires developing frameworks for ethical AI practices (Burr and Leslie, 2023). These frameworks set norms, aid in decision-making, and provide companies with a path forward for overcoming the obstacles presented by AI. Comprehensive AI policies that address issues like justice, transparency, accountability, and the impact on human rights should be created and followed by companies in accordance with more extensive corporate responsibility standards. Well-defined standards ensure a disciplined approach to AI deployment.

The creation of a continuous culture of ethical learning inside organizations is a component of corporate responsibility. Frequent instruction on ethical AI issues improves employee awareness, ethical decision-making, and the integration of ethical principles into daily tasks (Brendel et al., 2021). This commitment to ethical learning encourages the development of a more responsible AI ecosystem.

Companies using AI technology must be transparent in order to foster stakeholder trust and guarantee accessible, accountable decision-making processes. Using differed and inclusive datasets is essential to preventing discriminatory outcomes and resolving ethical issues about bias and fairness. Olatoye et al. (2024) assert that corporate responsibility in the context of AI include the wider socio-economic impacts of AI adoption in addition to technological issues.

1.1. Corporate Digital Responsibility

Technology is developing more quickly than laws, which enables the possibility of some violations. As a result, academics defined the notion of Corporate Digital Responsibility (CDR) to highlight the ethical dilemmas particular to the digital sphere, to surpass legal requirements, and to demonstrate practical

accountability in AI. All parties engaged in developing, integrating, and using digital technologies and related data processing within an organization are guided by a set of common norms and standards known as CDR, which promotes ethical and responsible behavior. On the contrary, some companies have adopted fraudulent machine-washing techniques, such as giving misleading information on the ethical use of AI. Organizations that commit to CDR voluntarily agree to prioritize community interests while acting as corporate stewards, thereby promoting digital sustainability and setting a standard for responsible digital behavior, particularly in areas like data management and algorithmic use.

Hence, this paper's primary goal is to suggest and validate crucial components that should be disclosed to improve transparency, reduce risks, and show sincere accountability when using AI. Thus, the concept and outside evaluation of the AI reporting framework might benefit scholarly research and real-world implementations. Our research demonstrates the importance of regulation in setting boundaries for digital claims. Regulations may raise the standard for digital pledges, meaning companies must be more cautious with their digital projects. International regulatory organizations should collaborate to implement more stringent and universally applicable norms.

This paper's practical applications are found in its ability to assist companies in structuring AI-related information according to relevancy. This study can serve as a basis for additional debate, examination, and standardization.

The following research questions have been formulated to address the study's objectives:

Q1: How do transparency and ethical AI usage impact genuine corporate responsibility?

Q2: How can regulatory frameworks support the enforcement of these disclosures?

2. CURRENT REGULATIONS/ GUIDELINES RELATING TO AI DISCLOSURE

The current laws and policies around AI disclosure are intended to guarantee transparency, accountability, and ethical application of AI technology. To address the potential risks of AI, various commissions have proposed regulations requiring member states to establish specific laws for its application and citizen protection. Regulations, norms, and standards comprise the global framework

for AI disclosure, which controls how companies disclose details about their AI systems. Transparency, accountability, and the ethical application of AI technologies are the goals of this paradigm. Transparency, accuracy, and accountability in financial reporting are crucially ensured by accounting rules like the International Financial Reporting Standards (IFRS) and the Generally Accepted Accounting Principles (GAAP) (Nurunnabi, 2021). In addition to being required by law, knowing and upholding these principles is essential to fostering stakeholder trust. The ethical standards of the accounting profession are being upheld by evolving guidelines that guarantee appropriate AI use.

Table 1: Summarizes the Most Widely Recognized AI Principles and Guidelines Designed to Assist Practitioners in Developing, Testing, and Deploying AI Systems and Applications

<i>Regulation</i>	<i>Country</i>	<i>Year</i>
General Data Protection Regulation (GDPR)	UK	2018
EU’s Artificial Intelligence Act	European Union	2021
OECD principles	Paris, France	2019
IEEE Standards	United States	2020

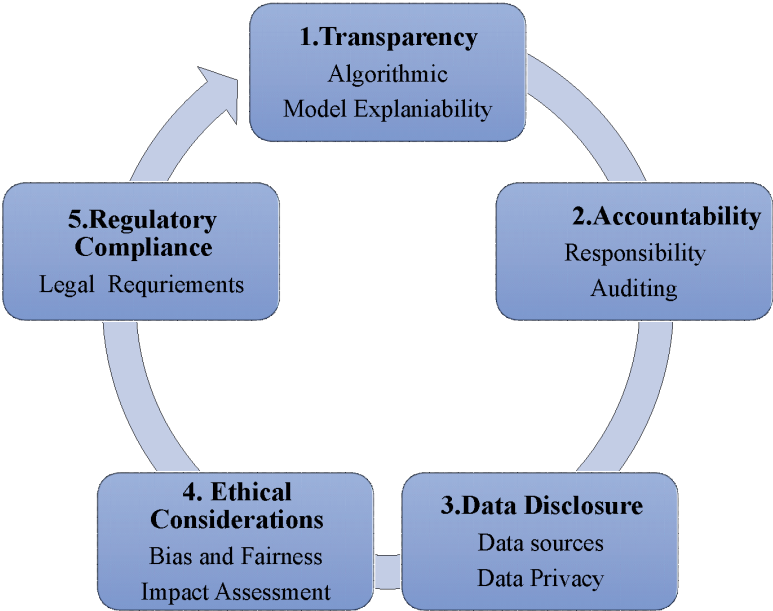


Fig. 2: Author’s Compilation

2. THEORETICAL BACKGROUND

Diffusion of Innovation Theory

Innovation encompasses introducing new information or the opportunity to adopt an idea, practice, or unfamiliar object for the first time. Rogers (1983) defines innovation as “an idea, practice, or object perceived as new by an individual or another unit of adoption.” The process through which an innovation gradually spreads among members of a social system via specific channels is called diffusion (Rogers, 1983). Rogers (2003) further emphasizes that innovation is crucial for generating alternative solutions to address individual and institutional needs.

Disclosure of artificial intelligence may be seen as an advancement in a company’s reporting structure, providing better attributes. Thus, in line with earlier studies (de Graaff and Steens, 2023; Gunarathne and Senaratne, 2017; Oktorina et al., 2022; Robertson and Samy, 2015, 2020), we argue that the Diffusion of Innovation Theory offers a suitable theoretical framework to investigate the factors that encourage and impede the voluntary adoption of AI disclosure as well as the activities that support the growth of corporate digital responsibility.

Innovators and AI Disclosure

Early adopters, unlike innovators, operate more within the confines of the social system. According to Rogers (2003), early adopters are often in leadership positions, making them a primary source of advice and information about innovations for other community member. Even before laws force companies to do so, innovators may choose to publicly disclose details about the operation of their AI systems, the data they utilize, and the ethical issues they raise. This initiative can influence the broader adoption of AI disclosure policies by serving as a model for other firms.

Early Majority, Late Majority, and AI Disclosure

According to Rogers (2003), while well-connected within the social system, the early majority do not typically assume the leadership roles that early adopters do. Like the early majority, the late majority makes up around one-third of the social structure and usually waits to accept an innovation until the majority of their peers have. Their attitude toward the innovation and its results is frequently skeptical. However, they might finally be forced to accept it

by peer pressure and economic necessity. adopters' demonstrated success with AI disclosure have a more significant influence on these organizations. Only when AI disclosure is required by laws like the GDPR or the proposed AI Act, or when it becomes a competitive requirement, may these companies adopt it.

Laggards and AI Disclosure

Laggards are typically the last to adopt new practices and may resist AI disclosure due to skepticism, limited resources, or a lack of perceived need

By applying the Diffusion of Innovation Theory to AI disclosure, we can better understand the dynamics behind adopting AI transparency practices across various sectors. This approach sheds light on innovators' influence and the challenges later adopters encounter.

3. LITERATURE REVIEW

Big data analytics, cloud computing, social media, artificial intelligence, and machine learning are the most recent technological developments that drastically alter the digital business landscape. Technology is a constant source of innovation in modern civilization. It modifies tangible, natural products, improves processes, and develops knowledge and capacity for future business solutions Koroteev (2019) and Tekić. AI's capabilities make using it easier.

Over time, firms have increasingly been opting to disclose voluntarily. The early adopter of such disclosure follows a series of frameworks. Artificial Intelligence Disclosure Measurement is the acronym for this concept. Bednářová (2022) looks for consensus and suggests a series of reporting standards for artificial intelligence companies. As part of non-voluntary disclosure, the European Commission, on April 21, 2021, presented a set of guidelines that businesses had to follow and disclose. Corporations mainly utilize AI in the financial and telecommunications sectors. The suggested framework was validated by collecting responses to a questionnaire from the management, administration, consulting, and academic sectors.

According to the analysis of the available data, there has been a growth in artificial intelligence reporting, which can be attributed to the increased interest in utilizing AI. It acts as a compass for academics and researchers Bonsón (2021). The study used and highlighted white papers from the World Economic Forum and journal articles, employing a qualitative strategy Kagwaini, (2019).

The focus was on fairness and transparency in practice, the principles that should guide value judgments, the impact on individuals and the outcomes

of tasks, and the criteria established to regulate AI Hickman and Petrin (2021). An ethical framework was highlighted, drawing from various sources such as “public institutions, financial companies, and academic institutions.” Recently introduced in this context, a proposed system was developed to assist researchers. According to the study, “ethical values must be integrated into every stage of the AI product life cycle to ensure that AI programs adhere to ethical standards.” (Ouragini and Ben Hassine Louzir, 2024) explored the perceptions of staff and students regarding universities’ social responsibility through semi-structured interviews and focus groups conducted in the previous year, shortly after the COVID-19 health crisis.

The research utilizes a novel ontological framework (physical, cognitive, information, and governance) to uncover 14 implications for digital ethics concerning the utilization of AI across seven Digital Twin (DT) archetypes Ashok et al. (2021). Additionally, the report introduces a conceptual model comprising twelve propositions delineating the influence of digital ethical implications on societal impact, mediated by organizational impact and regulated by DT archetypes. Moreover, the study presents noteworthy findings from the review.

AI’s integration into governance in Malaysian public corporations where Diffusion theory was used to evaluate the level of AI deployment in firms’ governance by examining the most recent annual reports of 806 companies listed on the main market of Bursa Malaysia it examines the difficulties businesses face when incorporating AI into their governance procedures, paying particular attention to ethical and legal issues Siti Aisyah Omar et al., (201 Vărzaru (2022) investigated using data from Eurostat; an empirical analysis is conducted at the national level for 21 European Union member states. Transdisciplinary research underscores the influence of digital technologies such as cloud computing, big data, the Internet of Things, and artificial intelligence on sustainability accounting and reporting. This research uses cluster and artificial neural network analysis to highlight the correlations between variables.

It employs a multi-step approach to review the Corporate Digital Responsibility (CDR) concept. The paper begins by presenting the results of an opinion survey conducted among 509 respondents in the U.S., which underscores the need for a strategic approach to CDR implementation by highlighting the perceived opportunities and challenges associated with digitalization Christina J. Herden et al. (2021). CDR is an emerging concept that focuses on four main stakeholders Lobschat et al. (2021). They defined

CDR as the common principles and standards that guide an organization's activities in relation to four primary processes involving data and digital technology: developing new technology and gathering data, operating and making decisions, inspecting and evaluating the impact of technology, and improving technology and data practices. Bernini et al. (2024) leverage CDR theory to make an original methodological contribution to the emerging research area focused on machine-washing behaviour. The paper offers insights into detecting machine-washing by analyzing the gap between the information capacity of corporate reporting and the reliability of that information. This analysis serves as a proxy for identifying machine-washing strategies and assessing the true impact of digitalization efforts on stakeholders. Camilleri (2024).

Scarpi and Pantano (2024) examine the managerial uses and resources of CDR in AI-powered retail service automation with the goal of determining the benefits of CDR for store managers and customers alike. The article illustrates how CDR techniques can provide value for merchants and consumers by connecting the five forms of AI intelligence—verbal-linguistic, logical-mathematical, visual-spatial, social, and speed-processing. Al-Omouh (2022) advances stakeholder theory by demonstrating how digital Social Corporate Responsibility (SCR) can be a powerful tool for strengthening relationships and creating value for all stakeholders, including customers, suppliers, employees, stockholders, and society as a whole, within the context of an increasingly digital world. Elliott et al. (2021) emphasizes the benefits and risks presented by AI in an effort to harmonize and coordinate disparate approaches. We also carried out a content study on 100 firms' and organizations' disclosures around AI. Our collective results show that the requirements and expectations of data subjects are not fully met by the disclosures required by the GDPR. The overall GDPR standards include a wide range of explanations, many of which are imprecise, unfinished, and opaque. We conclude with a roadmap for enhancing and standardizing AI information alerts.

4. MATERIAL AND METHODS

We gathered and analyzed primary and secondary data, utilizing diverse evidence sources, including documents, company websites, and in-depth interviews, to ensure data triangulation (Yin, 2017). The evidence sources were chosen and combined in a concatenated approach (Yin, 2017). Specifically, the information and data gathered from the company's website and document analysis played a crucial role in organizing the interviews. The study employed

semi-structured interviews to explore AI users' views on ethical concerns and corporate responsibility. The grounded theory methodology was applied in the study's initial phase. This method is commonly used in qualitative research, as Dillon and Taylor (2015) noted. Purposive sampling was employed in the survey to collect qualitative data, focusing on those who have previously used AI tools. After selecting our sample, we provided a comprehensive explanation of the study's purpose, the expected duration of the interview, and the types of questions to be asked, and we assured participants of the confidentiality of their responses. The initial phase of the study involves preparatory efforts such as creating an open-ended, semi-structured interview, choosing suitable participants, and setting up the interview process. This information source is most suited for situations where little is known about the phenomenon being studied. It also allows for flexible data collection, enabling interview subjects to discuss newly revealed details initially not explicitly covered by the interview structure (Griffith et al., 2015).

We provided them with information regarding AI's usability before the interview or conversation to ensure the participants understood the concept. The responses were obtained through online interviews via Google Meet, and the data came from primary sources. After providing the respondents with an overview of the AI reporting structure, their level of interest or skill was considered. The interview endured, on average, fifteen to twenty minutes.

The study employed a triangulation approach to enhance the research findings' rigor and reliability, as Lemon and Hayes (2020) advocated. This involved combining insights from experts in academia, existing literature, and practitioners alongside conducting interviews with AI end-users, which served as the stopping criterion. By utilizing this comprehensive approach, the study was able to identify significant concepts and generate meaningful outcomes.

4.1. Study Participants

We interviewed 15 AI users from various companies, focusing on those from Big Four corporations. No personal or professional information will be disclosed to safeguard participants' privacy. A purposeful sampling technique was employed to ensure that participants had sufficient experience with AI systems, enabling them to offer meaningful insights into the ethical dimensions of AI usage.

Purposive sampling is a non-probability sampling technique where researchers select participants or cases that meet specific requirements associated with the study's objectives or possess specific attributes (Etikan & Bala, 2017).

The goal of this subjective method is to select study participants who can offer the most insightful and pertinent data.

The study's inclusion criteria were established to ensure relevant and meaningful results, as Lopes et al. (2020) outlined. These criteria included: "individuals who have used AI technology for at least a year in their respective professional roles," "those with at least one year of professional experience in the AI field, including but not limited to AI experts, developers, and researchers," and "participants who demonstrate a willingness and ability to provide informed consent and engage in a comprehensive interview about their experiences."

5. DATA COLLECTION

Google Meet or phone interviews were conducted based on participants' preferences. Each interview lasted approximately 15-20 minutes and was recorded with the participant's consent to ensure their privacy. The interview questions, drawn from the in-depth interviews, were open-ended, enabling participants to express themselves freely.

The General Data Protection Regulation (GDPR), OECD principles, and guidelines from the European Commission were referenced to shape the disclosure strategy within the AI reporting framework. This collaboration embodies a fusion of public, corporate, regulatory, and academic knowledge.

Q1: Will the ability to pioneer the use of artificial intelligence determine a company's future?

Q2: What could the impact and risk analysis of AI be? Relationships with stakeholders' involvement in forums and organizations about the ethical development of AI?

Q3: What internal and external training programs might be available for responsible AI use?

Q4: Which projects used artificial intelligence (AI) technology to accomplish sustainable development goals?

Source: Created and compiled by authors.

The interview's goal was to find out participants' thoughts on the applicability of each of the guidelines suggested for disclosing data on the usage of AI in the non-financial information statement.

6. RESULTS AND DISCUSSION

Based on the interview, numerous discussions regarding AI and ethics emerged. Participants engaged to learn about this new framework of AI. There are ethical concerns regarding AI, data privacy, and security due to our growing reliance on AI systems to handle sensitive personal information were the topic of concern. Participants often express concerns over the transparency of AI systems in collecting, storing, and using data and the efficacy of data protection measures. We reported the thematic analysis results under aggregate dimensions in line with the research objectives.

Most interviewees stated that using AI poses a severe risk to security and privacy. Participants 3 and 5 focused on how integrating AI-related statements discourse in annual reports could bring efficacy of data security measures and AI systems' transparency.

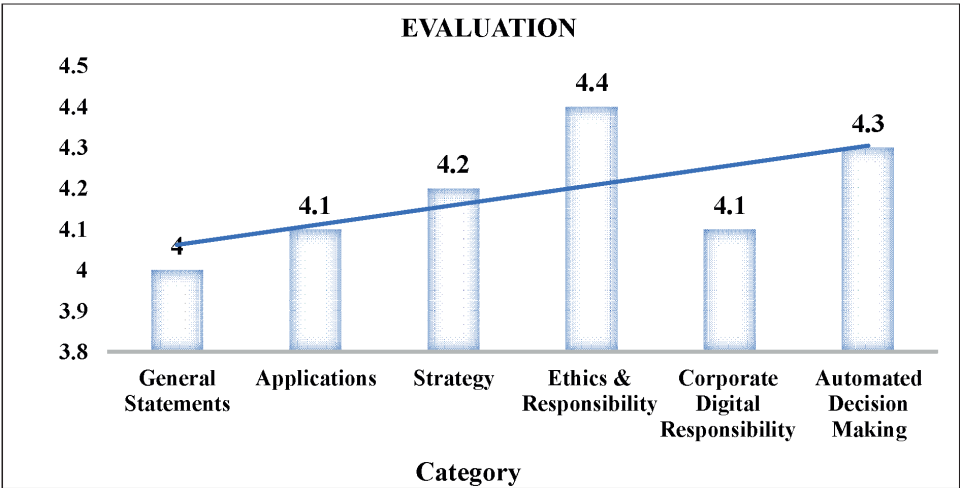


Figure 3: Author's compilation

The interview questions were developed using a breakdown of categories derived from previous research. Based on the relevance of the statements, categories were established using thematic analysis. These categories, including Corporate Digital Responsibility (a subset of Corporate Social Responsibility) and General statements, are organized in Table 2. The table displays the number of statements allocated to each category, serving as AI-reported items in non-financial reporting. The evaluation numbering from 1 to 5 is determined by the interviewees' responses and the relative significance of each category.

The description of each category as per the questions can be summarized as follows:

The category of ethics and responsibility secures the highest evaluation to be reported in a non-financial report, as depicted in Fig 3. The question in an interview is: Which system conforms with the AI-related digital rights regulations or, if relevant, ensures that the algorithm's accessibility, usability, dependability, transparency, audibility, and explicability are all guaranteed?

The respondents suggested that AI systems should respect user privacy, uphold data protection rights, and ensure transparency in processing personal data. Automated Decision Making (ADM) was evaluated and placed second based on the responses. According to the respondents, ADM reporting increases accountability by increasing the transparency of the data and algorithms.

ADM is extremely pertinent to AI reporting since it addresses stakeholder trust, ethics, transparency, compliance, risk management, and innovation issues. By adequately handling ADM in AI reporting, organizations can maintain responsible AI use while adhering to regulatory requirements and maintaining public trust.

According to respondents' assessments and significance for inclusion in a non-financial report, the strategy category ranked in third place. Organizations can successfully comply with the expectations and concerns of a variety of stakeholders, including investors, consumers, employees, and regulators, by strategically focusing on non-financial reporting. The category of Application and Corporate Digital Responsibility secured an evaluation of 4.1. The questions were as follows: Which describes outlining some particular initiatives or advancements in which the company is engaged, together with the products or technology they use?

By embracing CDR, organizations can be leaders in ethical AI innovation. AI reporting highlighting CDR initiatives demonstrates the organization's dedication to embedding ethical principles in AI development, providing a unique competitive edge. CDR ensures that AI activities are ethical, transparent, compliant with laws, and aligned with larger societal goals, a major contribution to AI reporting.

7. CONCLUSION

This study seeks to improve awareness of ethical issues in the artificial intelligence industry through a thorough review of scholarly literature and in-depth interviews. By examining academic publications and conducting in-depth interviews, this research expands our understanding of the difficulties related to AI.

Since AI technology in today's linked and modern world is a worldwide issue, multistakeholder approaches that foster global consensus should be pursued. This is the only way society can ensure that fundamental rights like freedoms, privacy, data protection, and non-discrimination are respected while utilizing and profiting from AI technology.

By identifying and confirming the most pertinent components of AI reporting and creating a preliminary framework for reporting on AI, this study represents one of the initiatives to standardize AI disclosure. We draw the following conclusions based on interviews from the preliminary research's findings: (1) AI reporting activity is increasing as AI is employed by companies more frequently; (2) it is expanding in an unstructured manner; and (3) it will become more crucial to include a dedicated section on AI in the annual report's non-financial information section. (4) In order for AI applications to be implemented without having a detrimental impact on society, it is imperative that clear criteria about the information that companies must disclose and what ethical standards or laws they must abide by.

However, further investigation is needed to understand companies' current processes when disclosing AI and the motivators and fully determine the factors behind such disclosures. A company's reputation as a responsible innovator can be improved by articulating AI projects in an ethical and transparent manner, which will win over partners and customers. Harmonizing divergent practices and conducting a critical analysis of how companies handle and employ AI software and the repercussions of doing so are imperative. Future research should focus on mapping the development of AI disclosure policies among Indian companies. The proposed categories could be broadly adopted, as they encapsulate the key topics companies should address in their AI reporting.

7.1. Policy Implications

The study's conclusions may influence future regulation on the proper use of AI technology. Programmers can integrate ethical principles and increase accountability and transparency by better understanding AI system architecture. Building confidence in AI systems is the study's ultimate objective, which will encourage a wider acceptance of these technologies.

Government policies set technical, safety, and quality requirements while maintaining vigilant compliance to control business and industry. Governments may, nevertheless, consider different regulatory strategies in addition to the conventional "command and control" measures. To promote technological

innovation, these alternatives could include, among other things, market- or performance-based incentives, co-regulation, and self-regulation programs (Hepburn, 2009).

The policy implications of AI disclosure in AI reporting are essential for encouraging ethical AI development, safeguarding stakeholders, and guaranteeing that AI technologies are applied ethically and transparently in various industries.

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