

# Chapter 6

## Enhancing Integrated Reporting Processes through the Integration of Artificial Intelligence into Management Systems

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Whether we like it or not, we are witnessing how the Earth, as we knew it, remains in the past. In the last century, technologies have evolved so much that people are becoming preoccupied with their discoveries. Sometimes, inventions

are so comprehensive that they overwhelm individuals entirely, prompting them to rush to investigate the consequences or implications of the innovation. On the other hand, researchers are attempting to propose solutions and practices to promote environmentally conscious behaviour, urging companies not only to report on financial aspects but also to reveal the responsible actions they are implementing. In this context, we intend to assess how one of the most popular inventions in the field of artificial intelligence (AI), Chat-GPT, can influence integrated reporting processes through its implementation in the management system.

The aim of this study is to analyse and highlight how AI can support and optimise integrated reporting processes, providing a detailed perspective on its potential to transform how organisations manage and communicate their financial and non-financial performance. As part of this research endeavour, we have established a series of objectives to be achieved, such as identifying scientific papers that address reporting and AI, the bibliometric analysis of the identified research, applying research methods to investigate the studies, and the systematisation of findings and formulation of conclusions. In this context, we employed various research methods, including bibliometric analysis, comparison of previous studies, and the induction and deduction of significant ideas based on the findings of researchers in the field.

This chapter consists of four parts. Section 6.1 presents the results of the bibliometric analysis on the links between AI and non-financial reporting. Section 6.2 elaborates on the opportunities and challenges of AI in integrated reporting. Section 6.3 discusses the main issues related to AI implementation. The last section concludes the chapter, presents the advantages and disadvantages of AI implementation in integrated reporting, and delineates the future research directions.

## **6.1. Results of the Bibliometric Analysis on the Links between Artificial Intelligence and Non-Financial Reporting**

The impact of corporate social responsibility and integrated reporting in promoting sustainable development is undeniable. Integrated reporting, which combines financial and non-financial information, provides a holistic view of a company's performance and its impact on sustainability (Putri et al., 2023). It enhances corporate accountability through transparent practices, stakeholder engagement, and the emphasis on long-term value creation, aiding in risk management and potentially providing a competitive advantage to companies (Nazir, 2023). Integrated reporting is increasingly gaining popularity among researchers and practitioners, receiving both acclaim and criticism. Therefore, to meet the information needs of investors and other capital providers, there is a constant need for adaptation (Efimova and Rozhnova, 2019). In this regard, researchers agree on the necessity to expand studies on how AI technologies can be applied in reporting, particularly as the field evolves with new capabilities, such as machine learning and natural language processing (Sutton et al., 2016).

To identify publications relevant to our research theme, we conducted a query in the Web of Science database, setting the following search parameters: all fields must contain the words: “integrated reporting”, or “integrated reports”, or “sustainability reporting”, or “sustainability reports”, or “ESG reports”, or “ESG reporting” and “artificial intelligence”. We did not set a time frame for publication years, as this topic has gained popularity in recent decades. Consequently, we obtained a sample of 34 scientific articles that met the criteria. This outcome indicates a relatively low volume of research addressing the implications of implementing AI in the integrated reporting process, thereby highlighting the need for in-depth and systematic exploration. Although the topic has been identified and addressed in academic research, there remains substantial scope for expanding and deepening knowledge in this area. Therefore, this research not only contributes to enhancing the specialised literature but also emphasises the importance of future studies that could aid in a better understanding of the impacts of AI on corporate reporting.

Although the current level of knowledge on the implications of AI in corporate reporting processes is limited, the mentioned 34 studies explored the thematic intersection between various types of reports presenting non-financial information and the development of AI in this area.

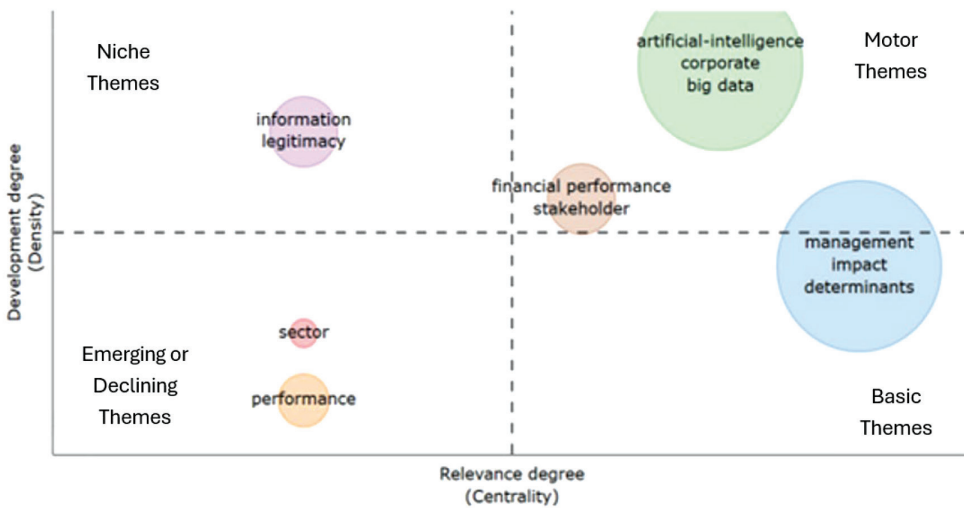


Figure 6.1. Thematic map related to AI and integrated reporting scientific papers

Source: created by the author in Biblioshiny based on the Web of Science database.

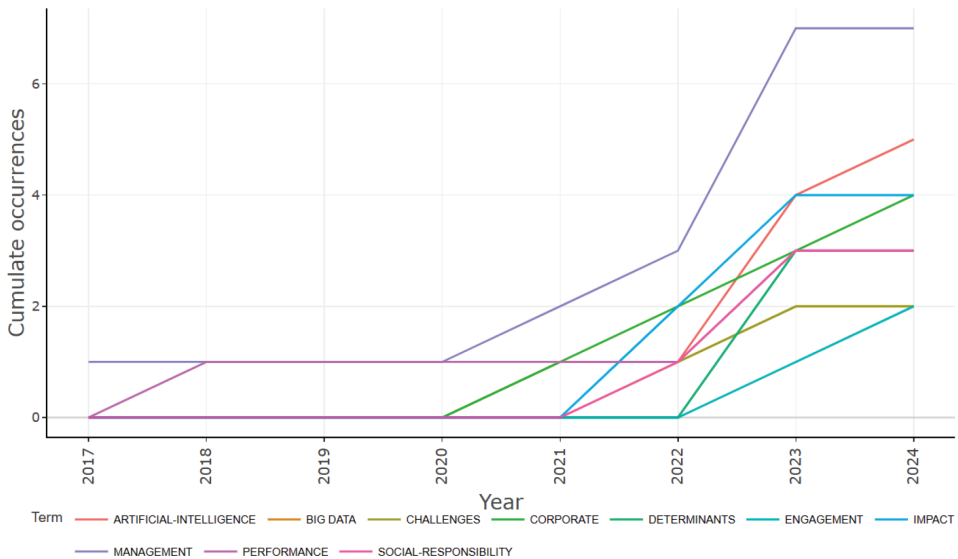
The most important quadrant of the map illustrated above is the motor themes that indicate the direction in which research on the correlation between integrated reporting and AI is developing. Two important clusters containing keywords such as: “financial performance”, “stakeholder”, “corporate”, and “big data” can be observed.

These are also considered themes that drive research and have a large influence on other research themes.

The basic themes associated with the database uploaded to Biblioshiny are “management”, “impact”, and “determinants”. Although they are important themes, they are not as developed as the motor themes but have a high enough centrality, indicating that they are fundamental to research in the field of non-financial reporting and AI.

The quadrant of emerging or declining themes contains two clusters: “sector” and “performance”. The centrality score of these clusters is 0, indicating that they are not central themes but have a density that may suggest they are still topical.

Niche themes include a single cluster composed of the words “information” and “legitimacy”. Considering its lower density and zero centrality, it can be interpreted as a particular topic that has not yet received much attention in the specialised literature.



**Figure 6.2.** Word frequency over time, related to AI and integrated reporting scientific papers

Source: created by the author in Biblioshiny based on the Web of Science database.

The above chart displays the cumulative trends of the keywords plus frequency over time, from 2017 to 2024, presenting data on how interest in different research topics fluctuates over the years.

It can be observed that there is a growing trend in the research community’s focus on terms such as “management”, “artificial intelligence” and “corporate” indicating that these topics are of current interest and also relevant for future studies. The terms “impact”, “determinants”, “performance” and “social responsibility” have been

addressed more recently but show considerable growth, indicating a shift in the research agendas of scientists.

In the study conducted by Lombardi and Secundo (2021), the research directions for the digital transformation of corporate reporting were delineated, which resonated with the results obtained from the analysis in Biblioshiny.



**Figure 6.3.** Key research directions regarding the digital transformation of corporate reporting

Source: (Lombardi and Secundo, 2021).

The directions highlighted above emphasise the increasingly pronounced interaction between digital technologies and corporate reporting processes, underscoring the need for further research to understand and leverage the potential of digital technologies to enhance transparency, engagement, and decision-making in corporate reporting. Studies indicate that adopting digital technologies enhances the usefulness of reports, making them interactive, user-friendly, and detailed, which ensures a better understanding and provides another reason for their application (Efimova and Rozhnova, 2019). A similar perspective is found in another work, suggesting that the application of digital technologies can improve sustainability reporting, which, in turn, can support economic growth and environmental protection (Mehedintu and Soava, 2023).

AI is seen as a transformative force in accounting, offering more intelligent systems compared to traditional information systems, with large companies heavily investing in AI technologies for this purpose (Damerji and Salimi, 2021). In a study conducted by Lee and Tajudeen (2020), the impact of using AI-based accounting software among companies in Malaysia was analysed with the aim of understanding its benefits and how it is implemented in accounting functions. The experience of the analysed companies confirmed the authors' reasoning that the adoption of AI improves efficiency and productivity, enhances process governance, and reduces personnel expenses (Lee and Tajudeen, 2020).

Other researchers have examined the impact of AI on ESG management. It was identified that AI application streamlines the data analysis and decision-

-making process. Simultaneously, it enables real-time process monitoring and scalability, processing large volumes of data to provide accurate assessments of ESG performance (Cucari et al., 2023).

Surprisingly, to date, no study has addressed the adoption of AI in integrated reporting processes, which is a key driver for the desire to contribute current information on this topic. One of the few research efforts that correlate AI with integrated reporting highlights the absence of a standardised framework for reporting AI and CE activities in IR practices to ensure effective communication of social responsibility efforts to stakeholders (Doni et al., 2023).

Thus, the necessity for ongoing research on how AI can evolve and enhance corporate reporting is highlighted. As technologies advance and develop, it will be critical to test and examine trends to understand the impact and potential of AI in optimising integrated reporting processes and beyond.

## 6.2. Opportunities and Challenges of Artificial Intelligence in Integrated Reporting

It is forecasted that by the year 2030, the market for ESG-relevant software will experience significant growth, driven by the implementation of responsible actions by enterprises, as well as an increased awareness of sustainability among the population (Cucari et al., 2023). This estimate is confirmed with each passing day, alongside the evolution of AI-based technologies that are spreading across all sectors.

Successful integration of AI with management and reporting systems requires not only technical compatibility but also a strategic approach to ensure that AI enhances rather than disrupts existing processes (De Villiers et al., 2024). This raises the pertinent question of how this integration will be made possible and what steps must be taken to create an effective implementation framework.

In the study published by Farooq and Nadeem, the non-financial reporting process was outlined in seven stages, where technologies can be applied: defining the scope and objectives, materiality assessment, data collection and analysis, compiling the report, external assurance, dissemination, and performance improvement (Farooq and Nadeem, 2023). By addressing the stages of the non-financial reporting process, it becomes clear that the integration of advanced technologies can bring about significant changes in how companies manage and communicate their corporate responsibility. This progression naturally leads to a related and equally core topic: the integration of AI into corporate governance structures.

The scenarios mentioned provide a framework for understanding potential trajectories of AI integration in corporate governance, highlighting the progression from AI as a tool for enhancing human decision-making processes to AI as an autonomous entity capable of self-evolution and governance. This evolution addresses important questions regarding responsibility, control, and the future role of human directors in corporate governance structures.



**Figure 6.4.** AI integration scenarios in corporate governance structures

Source: (Hilb, 2020).

To directly consult AI about the implications of AI in integrated reporting, we formulated the research question, “How can artificial intelligence integration enhance integrated reporting processes within management systems?” This inquiry was addressed to the latest version of the tool created by OpenAI, ChatGPT 4.0. Through this query, we aimed to obtain a broader response, the points of which we would confirm or refute by referencing studies published by various researchers in the field.

Answer received from Chat GPT 4.0:

“Artificial intelligence (AI) can significantly enhance integrated reporting processes within management systems by introducing efficiency, accuracy, and deeper insights. Integrated reporting aims to provide a holistic view of an organisation’s performance, encompassing financial, environmental, social, and governance information. Here’s how AI can play a pivotal role in improving these processes:

- 1) **Data Aggregation and Processing:** AI can automate the collection and processing of vast amounts of data from various internal and external sources. This automation reduces the time and effort required for data collection, ensuring that the integrated reports are based on the most current and comprehensive data available.
- 2) **Enhanced Analytical Capabilities:** AI algorithms can analyse complex and large datasets more efficiently than traditional methods. They can identify patterns, trends, and correlations that might not be evident through manual analysis. This capability can provide deeper insights into the financial, social, and environmental performance of an organisation, enriching the integrated reporting process.
- 3) **Predictive Analytics:** AI can employ predictive analytics to forecast future trends based on historical and current data. These forecasts can inform stakeholders about potential future scenarios, helping them make more informed decisions. Predictive insights can be a valuable addition to integrated reports, offering a forward-looking perspective alongside historical data.
- 4) **Risk Management:** AI can enhance the risk management aspect of integrated reporting by identifying and assessing potential risks more effectively. By analysing data patterns, AI can predict potential risks and their impacts, allowing organisations to address these risks proactively in their reports and decision-making processes.
- 5) **Stakeholder Engagement:** AI-driven data analysis can provide insights tailored to the interests and concerns of various stakeholders, enhancing the relevance and usefulness of integrated reports. By understanding stakeholder preferences

and concerns through data analysis, organisations can present information in a more targeted and engaging manner.

- 6) **Customisation and Personalisation:** AI can tailor reports to the specific needs and preferences of different stakeholders. By analysing user interaction data, AI can help organisations present the most relevant information to each stakeholder group, enhancing the user experience and effectiveness of the reports.
- 7) **Real-time Reporting:** AI enables real-time data analysis and reporting, allowing organisations to provide up-to-date information to stakeholders. This real-time capability can be particularly valuable in rapidly changing environments, ensuring that integrated reports reflect the most current state of the organisation.
- 8) **Consistency and Reliability:** AI can help ensure the consistency and reliability of data across different sections of an integrated report. By automating data validation and consistency checks, AI can reduce errors and discrepancies, enhancing the credibility of the reports.
- 9) **Sustainability Insights:** In the context of environmental and social governance (ESG), AI can provide valuable insights into sustainability practices and their impacts. AI-driven analysis can help organisations understand and communicate their sustainability performance, aligning with the increasing emphasis on ESG in integrated reporting.
- 10) **Continuous Improvement:** AI systems can learn from feedback and data over time, leading to continuous improvement in the reporting process. This iterative learning process can refine the accuracy, relevance, and effectiveness of integrated reports, ensuring they evolve in line with stakeholder expectations and organisational goals."

Points 1-4 indicated by ChatGPT 4.0 emphasise the role of data collection, processing and analysis in improving the integrated reporting processes. Indeed, researchers corroborate the assertions formulated by ChatGPT 4.0. AI is perceived as a tool capable of analysing large amounts of data to enhance the accuracy and reliability of sustainability reports (Yonis Mousa, 2023). However, for AI to provide meaningful insights and improve the reporting process, the uploaded databases must be precise, comprehensive, and consistently managed (De Villiers et al., 2024). In their studies, some researchers have also applied systematic textual analysis using AI to explore integrated reports from listed European companies, thus creating a synthetic measure of sustainability disclosure (Camodeca et al., 2018).

AI systems can process large volumes of data much faster than human analysts, enhancing the efficiency of report preparation and review (Yonis Mousa, 2023). Additionally, AI can conduct complex analyses to support non-financial reporting, providing a more comprehensive picture of an organisation's sustainability and social impact (De Villiers et al.; Putri et al., 2023). At the same time, the data processing speed is significantly higher than manual processing (Lombardi and Secundo, 2021).



The predictive capabilities of AI can also be essential in identifying and managing potential risks and trends in sustainability performance (Farooq and Nadeem, 2023). They provide a deeper understanding, helping managers make timely-informed decisions (Yonis Mousa, 2023; Lombardi and Secundo, 2020). AI's ability to predict outcomes also aids in strategic planning and risk management, providing insights that may not be apparent to human decision-makers (Hilb, 2020).

Although the use of AI offers significant benefits in information processing and decision-making, there are also some risks, especially when the AI system encounters unexpected situations or when logical errors occur in AI algorithms (Yonis Mousa, 2023). Additionally, the efficiency and accuracy of data analysis may vary if they are uploaded in a language that has not been sufficiently tested in the AI tool (Hillebrand et al., 2023).

ChatGPT 4.0 also stressed the role of AI-driven tools in engaging stakeholders and addressing their needs (points 5-6). Understanding how stakeholders perceive reports generated by AI is essential, as stakeholder trust can have a significant impact on its acceptance and effectiveness (De Villiers et al., 2024). Digital technologies can transform the corporate reporting process, making it more efficient and resulting in greater transparency for stakeholders, thereby increasing stakeholder trust (Lombardi and Secundo, 2021; Yonis Mousa, 2023).

Digital reports can be personalised according to the users' needs, offering interactive features that allow stakeholders to delve deeper into the data (Efimova and Rozhnova, 2019). This function is important from the perspective of companies adapting to stakeholders' requirements, thus helping to establish more efficient communication with them.

However, companies' stakeholders may have different perspectives on reports generated by AI (De Villiers et al., 2024). Some may be sceptical of the accuracy and reliability of data analysed and systematised without human involvement, with the risk of unforeseen behaviours of AI algorithms when faced with new situations that were not indicated in the initial instructions (Yonis Mousa, 2023).

Points 7-10 indicated by ChatGPT 4.0 address the issues of timeliness, consistency, sustainability insights and continuous improvement. One advantage of adopting AI is the real-time analysis and monitoring of financial data, facilitating quick decision-making and fraud detection (Han et al., 2023). Moreover, due to the timeliness of the data, more informed decisions can be made (Hilb, 2020). Furthermore, AI offers the ability to monitor ESG trends and risks in companies in real-time (Cucari et al., 2023).

AI can significantly improve the quality of sustainability reports by providing more precise, reliable, and comprehensive data analysis (Yonis Mousa, 2023). The reliability of reports is a significant concern for reporting entities. AI algorithms can assist reporters in this regard by assessing data with greater accuracy, thereby enhancing reliability (Han et al., 2023).

### 6.3. Challenges of Artificial Intelligence Implementation

Among the major challenges of adopting AI is the establishment of ethical algorithms, underscoring the need for fairness, transparency, and accountability in implementing AI in management systems throughout integrated reporting processes (Nazir, 2023). The ethical implications of AI represent a significant concern, particularly concerning data confidentiality, potential bias in AI algorithms, and the accountability of AI-generated reports. These issues require clear guidance, standards, and regulatory frameworks to ensure the ethical use of AI (De Villiers et al., 2024; Nazir, 2023).

The implementation of AI can be complex and costly, requiring significant investments in equipment and training (Lee and Tajudeen, 2020; Lombardi and Secundo, 2021). Developing and maintaining an advanced AI system requires resources that many companies may be unable to afford (Hillebrand et al., 2023).

Another concern is that as AI becomes integrated into reporting processes, there will be an increasing need for qualified professionals in both AI and integrated reporting. This necessitates investments in training and development to equip professionals with the necessary skills (De Villiers et al., 2024; Nazir, 2023). Thus, there is a need to adapt accounting education to provide future professionals with the knowledge and skills required to work effectively with AI technologies (Sutton et al., 2016). According to Damerji and Salimi's study, the technological preparedness of accounting students and their perceptions of the ease of use and usefulness of AI technologies are significant predictors of their intention to adopt AI in their future careers (Damerji and Salimi, 2021). However, even training professionals with AI knowledge will not eliminate the risk of job reduction if tasks have been automated by AI and do not require human involvement (Lee and Tajudeen, 2020). This risk predominantly affects unskilled personnel who are responsible for manual data entry (Niehoff, 2022).

### 6.4. Conclusions

The integration of AI into management processes for integrated reporting represents a promising direction that offers vast opportunities for improving efficiency and accuracy in corporate reporting. Like any new field, it comes with both advantages and disadvantages that should not be overlooked and must be carefully weighed before making the decision to implement it.

Through our research, we have identified a series of advantages of implementing AI in integrated reporting, which include the ability to process and analyse large volumes of data rapidly and efficiently, improving the accuracy and reliability of data, as well as streamlining processes through automation. Additionally, AI can highlight future trends and risks, thus providing a solid foundation for informed and proactive decision-making. Moreover, the adoption of AI can contribute to increased transparency and

corporate accountability, which are essential aspects in the context of rising stakeholder expectations and sustainability standards.

However, some disadvantages have also been identified, such as ethical and confidentiality challenges, the complexity and costs of implementation, and the need for an adequate understanding of the technology by both professionals and stakeholders. The existence of a bias risk in algorithms and the potential implications of AI errors require strong ethical standards and regulatory frameworks. Moreover, the widespread adoption of AI in integrated reporting may lead to changes in the workforce dynamics, with the potential to reduce jobs involving repetitive and manual tasks.

Although the challenges are significant, the potential benefits of integrating AI into integrated reporting processes are substantial. These can transform how companies manage and communicate their performance, contributing to greater corporate responsibility and transparency. However, the success of implementation depends on a strategic approach, developing necessary skills among professionals, and establishing appropriate ethical and regulatory frameworks so that enterprises can understand the limits of AI usage.

Future research directions may include evaluating the impact of AI on the quality and relevance of information presented in integrated reports, studying the interaction between AI and human decision-making processes in the context of corporate governance and integrated reporting, analysing the ethical challenges and privacy issues associated with the use of AI in data collection and processing, exploring the impact of AI adoption on accounting and reporting professionals, and investigating the acceptance and perception of stakeholders towards reports generated with the help of AI, to better understand the impact on trust and investment decisions.

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