Leadership, Learning, and Business Beyond Boundaries: Managing Change in a Complex World
21–23 May 2026
Ljubljana, Slovenia
Management, Knowledge and Learning International Conference
Technology, Innovation and Industrial Management
Sustainable Development

Heritage – concepts. Future – their use. Modeling the assessment of non-financial information quality

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Abstract

This study contributes to the ongoing discourse on a key question: How can we evaluate the quality of information used to communicate sustainability performance? If there is no doubt that such evaluation is necessary, one must ask whether it is feasible at all. The research was undertaken in light of the observation that the issue of information attributes in reporting remains insufficiently explored from a methodological standpoint, and that the qualitative characteristics selected or applied by various authors are, to a large extent, chosen intuitively. ***Description of completed work:*** *The search for answers to the above questions constitutes a two-stage, conceptually driven and constructivist research project. The first stage – already completed – involved: (1) identifying approaches to defining information quality, selected through a literature review in the fields of information theory and information systems; (2) conducting a targeted analysis of legal documents underlying the construction of sustainability reporting; and (3) conceptual, constructivist work on developing a model set of attributes defining the "quality of reporting information."* ***Summary of results obtained:*** *At this stage, the outcome is an original – yet grounded in Larry English's conceptual framework – methodological specification of inherent and pragmatic qualitative characteristics of information contained in sustainability reporting disclosures, along with an extended conceptualization (definition) of qualitative information attributes closely linked to the specificity of this reporting domain.* ***Further research intent:*** *This provides the foundation for the conceptual work planned in the second stage. It will involve applying the infological approach as presented by Bogdan Stefanowicz (in Poland: a pioneer in information systems theory, artificial intelligence, expert systems, and neural networks), building on the foundations of Sundgren (1973) and Langefors (1980). The author regards Stefanowicz's model for evaluating information quality as a form of theoretical heritage that should be revisited and used to enhance contemporary reporting practice. Believing that nothing is more practical than a good theory, the author intends – in the second stage – to develop a model for assessing the quality of ESG reporting, with the aim of enhancing the qualitative diagnosis and improvement of current reporting practices.*

Keywords: sustainability reporting, information quality, inherent attributes, pragmatic attributes, quality measurement, infological approach