

An important paper was published in the February 2026 Journal of Risk and Financial Management digitalization in sustainability reporting.

The purpose of the article is to conduct a systematic literature review (of 193 publications) on the role of digitalization in corporate sustainability reporting processes. The results of the analysis indicate that recently, there has been an evolutionary transition from broad (more theoretical) topics to highly specialized research, in which scientists are increasingly paying attention to the practical implementation and future trajectories of digital transformations.

The following research areas on the digital transformation of corporate sustainability reporting have been identified:

- (1) digital technologies (mainly artificial intelligence and machine learning) as a means of collecting information for sustainability reporting;
- (2) digital technologies (mainly blockchain) as a tool for ensuring transparency and security of information in the context of sustainability reporting;
- (3) digital technologies (mainly iXBRL) as a standard (electronic format) for the digital presentation of data in sustainability reporting.

The originality of this article lies in the fact that it presents the current state of scholarly work in the field of the digitalization of sustainability reporting, providing a promising agenda for scholars, practitioners, and policymakers and outlining a roadmap for future research.

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