KNOWLEDGE ARCHITECTURE FOR VIABLE SUSTAINABILITY DISCLOSURE

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Sustainability disclosure is frequently perceived as an obligation to report. Yet its credibility is contingent upon the organisational framework that fosters and underpins sustainability-related knowledge. This conceptual chapter highlights the vital role of knowledge architecture in sustainable governance. The study argues that a weak knowledge architecture may increase stakeholder scepticism and the risk of greenwashing. To address these challenges, the study proposes a comprehensive framework within which codification standards, shared taxonomies and ontologies, boundary objects, and traceability mechanisms are needed to enhance the viability of sustainability reporting. Therefore, the originality of the present work lies in proposing an innovative conceptual framework that provides a practical and dynamic tool for researchers, professionals, and policymakers in the construction of knowledge architectures that ensure that sustainability claims are coherent, verifiable, and manageable (in other words, viable).

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1 Introduction

In the last decade, sustainability disclosure has evolved from a marginal communication tactic to a pivotal element of corporate credibility (MacLean & Rebernak, 2007; Cepêda et al., 2025). As sustainability issues gain more attention, organizations are facing heightened expectations, making transparency and accountability key in how they connect with various stakeholders (Saviano et al., 2017, 2025; Caputo et al., 2020). In this landscape, concerns regarding the reliability of sustainability disclosures have become a matter of significant importance (Utz, 2019). However, despite the proliferation of sustainability narratives, this has not necessarily resulted in a concomitant increase in trust. Indeed, when claims lack clarity or verifiability, there is a tendency for skepticism to increase, thus creating opportunities for vague or misleading sustainability messages (Caputo et al., 2018, 2020).

A pervasive misconception appears to persist in both management practices and selected academic discourses. Sustainability disclosure is frequently regarded as a mere reporting obligation, as if the sheer augmentation of indicators, pages, or dashboards would inherently enhance credibility. However, it should be noted that disclosure barely represents the initial phase of a more extensive process. The veracity of sustainability claims is contingent upon the organizational framework that facilitates the creation, comprehension, harmonization across various departments, and subsequent correlation with substantial evidence and responsibility. In essence, credibility does not materialize spontaneously at the stage of reporting; rather, it is constructed earlier on by the systems that shape and manage sustainability knowledge. This perspective is in alignment with the notion that social and economic dynamics are influenced by the way systems interact to share and process information (Barile & Saviano, 2017). It has been widely recognized that many management challenges stem from fragmented information flows and inconsistent ways of interpreting data (Caputo, 2017; Caputo & Evangelista, 2018).

Sustainability data originates from various sources and owners. It is derived through operational processes, human resources practices, procurement relationships, risk management, and financial routines, and subsequently distilled into simplified metrics and narratives. Concurrently, sustainability disclosures are interpreted as subject to perpetual modification, signifying that a singular indicator may be perceived in diverse ways depending on function, industry, or stakeholder group.

This generates a considerable degree of interpretive flexibility, which in turn exposes organizations to the risk of producing reports fragile in substance. This perspective is consistent with the broader call to move beyond simplistic approaches and rethink how we manage knowledge, considering new socio-economic changes (Cillo et al., 2022).

Despite the vibrant discourse surrounding sustainability reporting, assurance, and stakeholder communication, there remains a paucity of attention accorded to the organisational "architecture" that underpins sustainability knowledge (Daugaard & Ding, 2022). In such a vein, despite numerous contributions, the shared frameworks required to elucidate the conditions for coherent, reliable, and transferable knowledge remain inadequate (Choi & Lee, 2023). In the context of sustainability, this deficiency can prove especially costly, as disclosure occurs in an environment characterised by information asymmetry, whereby external stakeholders evaluate companies based on signals that are only partially verifiable.

This chapter highlights that knowledge architecture plays a crucial (yet frequently underestimated) role in ensuring credible disclosure and fostering sustainable governance. The central argument is that the plethora of risks associated with greenwashing does not solely stem from deliberate deceit, but also from organizational structures that are deficient in terms of rigor, resulting in interpretive flexibility, misalignment between disparate functions, and discrepancies between claims and actual data (Tripathi et al., 2026).

Following the proposed conceptual path, the work presents a framework where knowledge architecture for sustainability disclosure is broken down into four interconnected components: codification standards (which include definitions, measurement guidelines, and documentation protocols), shared taxonomies and ontologies (to ensure consistent meanings across various functions and disclosure channels), boundary objects (like materiality matrices and sustainability scorecards that facilitate coordination without imposing artificial consensus), and traceability mechanisms (such as source referencing, version control, and audit-ready repositories that link claims to evidence and accountability). This perspective is consistent with the notion that value and meaning are increasingly co-created among various actors and institutional contexts (Saviano et al., 2025), particularly in contexts where engagement and participation are pivotal to fostering sustainable development pathways (Caputo et al., 2023; Collste et al., 2023).

The contribution of this chapter is threefold. Firstly, it reframes the credibility of sustainability disclosure as an architectural design problem, thereby shifting attention from the superficial nature of reporting to the infrastructural conditions that render sustainability claims coherent and verifiable (Caputo, 2017; Cillo et al., 2022). Secondly, it uses knowledge management insights to explain how interpretive discretion can be reduced through organizational design choices (Caputo & Evangelista, 2018). Thirdly, it provides a practical orientation by translating the four building blocks into design principles that can support firms in strengthening transparency and reducing greenwashing risk (Caputo et al., 2018, 2020).

The remainder of the chapter is organized as follows. The second section provides a conceptual framework for understanding sustainability disclosure as a knowledge challenge, elucidating the reasons why ambiguity and inconsistency are structurally likely to occur in the absence of adequate infrastructures. In the third section, knowledge architecture is decoded in the sustainability context, through the four constituent elements of the proposed framework, which are examined in detail. Finally, the implications for sustainable governance are discussed, and a research agenda is proposed, outlining possible empirical pathways for assessing knowledge architecture in the sustainability field and comparing configurations across industries and institutional environments.

2 Background and problem framing: sustainability disclosure as a knowledge challenge

Over time, sustainability disclosures have assumed a key role in fostering organizational credibility and long-term survival, shaping the evolutionary transition from the mere sharing of information to a process of knowledge construction that develops through the interaction among systems (Caputo et al., 2016; Perko & Mlinarič, 2016). Considering the emerging dynamics that characterize current approaches to the measurement and reporting of sustainability performance, increasingly shaped by multiple regulatory and institutional actors, the production of sustainability information is becoming progressively more complex. The democratization of knowledge enabled by the paradigm shift of digitalization, together with the implementation of numerous European Directives, has increased the "chaos" of sustainability disclosures management (Cervino & Caputo, 2025; Russo et al., 2025). As stated by Saviano et al. (2019), the growing informational complexity is largely due to the multi-source, cross-functional, and continuously

evolving nature of sustainability standards. In particular, the absence of unique guidelines, the Corporate Sustainability Reporting Directive (CSRD), and the recent proposal of the Omnibus Package represent a complex effort to promote a potentially uniform standardization of sustainability reporting (Primec & Belak, 2022).

The fragmentation of data, the interdisciplinary nature of sustainability information from multiple domains, and the multiple challenges faced by decision-makers in identifying effective interpretative schemes for managing informational endowments contribute to ambiguity and inconsistency in the acquisition, documentation, transfer, creation, and application of sustainability information (Perko, 2021). Furthermore, internal and external information asymmetries, uncertainties in measurement methodologies, governmental pressures, and interpretative flexibility increase the risks of greenwashing, undermining the credibility and effectiveness of sustainability reporting (Kumashiro, 2025). Within this evolutionary circuit, sustainability information no longer resides within a single business area, but it refers to multiple organizational functions and departments, which often struggle to establish points of contact in the logic of information transfer (Kurpierz & Smith, 2020). Moreover, the current issue is that knowledge management systems must address the proliferation of the greenwashing phenomenon, which reflects cognitive distortion in the codification, verification, and dissemination of sustainability knowledge, generating understandable cognitive resistance and erosion of stakeholder trust. Originally, the concept was defined as "the intersection of two firm behaviors: poor environmental performance and positive communication about environmental performance" (Delmas & Burbano, 2011: 4). In this context, organizations selectively communicate certain information while hiding others, intending to influence the sensemaking processes of actors engaged in sustainability (Ben Mahjoub, 2025).

According to Barile et al. (2012), because of growing information requests from supra-systems, the potential for generating cognitive, value-based, and informational dissonances increases, particularly when organizational mechanisms for managing sustainability knowledge remain weak. Several researchers and practitioners have highlighted the need to identify tools, models, and holistic approaches to manage the complex information variety within the domain of sustainability disclosures. In this vein, the spread of interdisciplinary approaches suggests that a reductionist logic still predominates in the management and communication of sustainability

information, with limited attention to the "knowledge architecture" as a lever of sustainable governance, capable of guiding the construction of meaning behind (and beyond) shared information (Caputo et al., 2016). Following this line, it becomes evident that, beyond the technical dimensions of measurement, knowledge architecture represents a still fragile yet significant paradigmatic shift in the evolution of the available literature on the theme (Daugaard & Ding, 2022).

As noted by Saviano et al. (2017), architectures play a fundamental role in supporting credible disclosure in contexts increasingly characterized by speculative and asymmetric behaviours. From a knowledge-based view perspective, knowledge codification systems could help to reduce entropy and information variety, while simultaneously mitigating knowledge-hiding practices that feed greenwashing and undermine disclosure credibility (Caputo et al., 2021).

3 Conceptualizing knowledge architecture for sustainability disclosure

3.1 From disclosure outputs to knowledge infrastructures

Sustainability disclosure can take multiple forms, including reports, websites, dashboards, ratings, and assurance statements (Darnall et al., 2022). Nevertheless, the reliability of these outputs is influenced by the organisational factors that enable the production, comprehension, and verification of sustainability information before its dissemination (Wang & Zeng, 2024). The challenges experienced by managers in such contexts are frequently attributed to the disconnection or influence of conflicting interpretative frameworks (Caputo, 2017). In the context of the sustainability landscape, fragmentation is not merely a marginal concern; it is an inherent feature of the system itself. Sustainability-related information originates from a variety of practices, including operations, procurement, human resources, compliance, risk management, and finance (Craig & Allen, 2013). These disparate elements are subsequently amalgamated to form overarching indicators and narratives.

In such a perspective, the credibility of sustainability disclosures should not be evaluated exclusively based on the quality of reporting. Instead, the crux of the issue is fundamentally a knowledge system problem. In the event of an organisation's foundational knowledge system being weak, the disclosures produced may be 'complete' but fragile. This is because metrics can vary over time, the same label

might carry different meanings, and the evidence supporting claims can be hard to trace. In such situations, stakeholders are left to interpret signals with limited ability to distinguish between genuine commitments and mere symbolic gestures. It is precisely at this juncture that greenwashing becomes a more probable occurrence, not merely as a deliberate act of deception, but also as an inevitable consequence of ambiguous standards, subjective measurement choices, and inadequate traceability (Ben Mahjoub, 2025).

The issue is rendered even more complex by two key factors. Firstly, it is important to note that the assessment of sustainability information is conducted by a variety of intermediaries, including rating agencies, analysts, NGOs, and auditors. Each of these entities employs its own unique systems for the categorisation and weighting of information. This well-known inconsistency in sustainability ratings highlights the lack of a unified taxonomy and the different approaches to measurement and aggregation. Secondly, credibility is predicated on relationships; the same piece of information can resonate with one group while failing to resonate with another, influenced by their cognitive perspectives, past experiences, and how trustworthy they find the evidence presented.

Considering these challenges, it is recommended that the conception of credible sustainability disclosure be regarded as an architectural issue (Berg et al., 2022).

3.2 Defining knowledge architecture in the sustainability domain

The term 'knowledge architecture' has been identified in a variety of fields, including knowledge management, information systems, and organisational design (Kaipa, 2000; Oliver et al., 2021). In the context of sustainability disclosure, the concept of knowledge architecture can be defined as a socio-technical system that builds upon a set of principles, artefacts, and routines that facilitate the definition and codification of sustainability information within an organisation. It also ensures consistent interpretation of sustainability information across different functions and disclosure channels. Furthermore, it enables translation and negotiation across knowledge boundaries while maintaining traceability between what is disclosed, the underlying data, and the responsible parties. It is important to emphasise three fundamental aspects of this definition.

Firstly, it is important to note that knowledge architecture is inherently socio-technical in nature. The term encompasses repositories and data models, but also includes standards, roles, documentation protocols, and interpretative routines. This perspective is in alignment with the field of knowledge management research, which posits that organisational knowledge is a dynamic interplay between tacit and explicit elements, influenced by social interactions and managerial design (Nonaka, 1994).

Secondly, knowledge architecture prioritises 'meaning' over 'measurement'. Sustainability metrics are not merely neutral reflections of reality; they are the result of specific definitional and classificatory choices. The variation in sustainability ratings serves to underscore the assertion that classification and aggregation are not merely technical details; rather, they constitute pivotal interpretative processes (Berg et al., 2022).

Third, the role of knowledge architecture in ensuring verifiability is crucial. Disclosure faces the challenge of a lack of information: individuals external to the organization are required to evaluate the claims made by the organization, frequently without complete insight into the internal processes of the organization. As is indicated by a considerable body of literature on disclosure, the requirement for transparency is a consequence of the existence of an information gap and of conflicts of interest (Healy & Palepu, 2001). From this standpoint, a robust knowledge architecture functions as a mechanism that curtails interpretive discretion and augments the capacity of stakeholders and those assuring to comprehend the rationale and substantiation underpinning sustainability assertions.

4 Methodology

Thanks to the adoption of a deductive approach (Reyes, 2004) and a systems-thinking perspective (Barile & Saviano, 2017), this study reinterprets sustainability disclosure as not just a reporting obligation, but also as an emerging organisational design issue. Adopting a conceptual perspective (Bryman, 2016), the study provides a theoretical reflection on the vital role of knowledge architecture in sustainable governance, particularly in mitigating the risk of greenwashing and subsystem scepticism.

Central to this methodological framework is the concept of socio-technical knowledge infrastructure, which stabilises meanings, aligns interpretative schemes, and assures the traceability and verifiability of sustainability information. In other words, the methodology supports the development of an innovative interpretative perspective through which sustainability systems can be designed to reduce speculative and asymmetric behaviours, thereby increasing stakeholder trust.
Furthermore, this methodological approach highlights that the credibility of sustainability disclosure emerges during the rethinking and design of complex knowledge systems, rather than after the event.

5 The conceptual path and the knowledge architecture for viable sustainability disclosure

As illustrated in the following Figure 1, the perspective shift from sustainability disclosure as a mere reporting outcome to acknowledging it as a construct of a knowledge system requires a clear and sharable path. The figure supports the idea that credibility is not something that just appears at the end of the process, when the disclosure is finally made public. Instead, the focus should be on the organisational structures that define, connect, and make the underlying sustainability-related information verifiable.

The figure illustrates this concept by depicting knowledge architecture as a configuration based on four interconnected components:

The codification standards include definitions, measurement rules, documentation protocols, and an ethics code. These elements establish boundaries on the extent of interpretive freedom, thereby enabling consistent comparisons over time.

The shared taxonomies and ontologies are built within the organisation for ensuring effectiveness of internal sustainability information processes among the multiple departments (finance, operations, human resources, procurement, …).

The boundary objects are useful for ensuring reciprocal understanding across different stakeholders without losing the wide variety of perspectives that sustainability issues entail.

The traceability mechanisms needed to emphasize source referencing, versioning, and audit-ready repositories. The efficacy of these mechanisms is reinforced by the utilisation of stakeholder surveys, which function as a conduit for the collection of external feedback, subsequently integrated into internal knowledge processes.

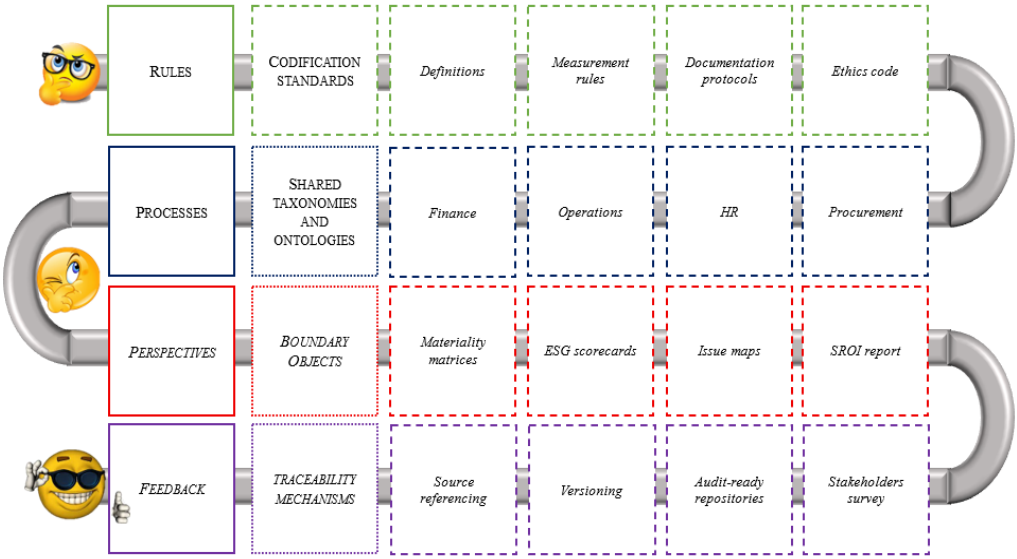

Figure 1: The conceptual path and the knowledge architecture for viable sustainability disclosure

Source: Authors' elaboration, www.asvsa.org

Figure 1 shows these building blocks not as a 'simple' checklist, but as a dynamic and multifaceted array. It proposes the establishment of a 'conceptual path' based on rules, processes, perspectives, and feedback. This configuration serves to elucidate the internal logic of the framework.

The foundation for this process is the establishment of rules that provide stability in meanings, followed by the implementation of processes that ensure organizational production and integration. The subsequent phase involves the utilization of perspectives that facilitate coordination across boundaries and is upheld by feedback that connects claims to evidence, thereby supporting learning and adjustments over time.

This interpretation is consistent with a systems-thinking view of knowledge processes, whereby the emphasis is placed not only on the possession of information but also on the conditions that enable information dissemination, comprehension, and utilisation for the development of knowledge across interconnected systems (Hoang, 2018).

In this context, Figure 1 represents an attempt to 'design' the conditions that enable sustainability information to flow seamlessly across functions and stakeholders without compromising its coherence. This, in turn, has the effect of minimising the discretionary space that is often the catalyst for scepticism and the risk of greenwashing.

The focus on feedback goes beyond just management; it's rooted in theory. Recent studies that blend complex adaptive systems with sustainability as a co-created service emphasize the importance of feedback loops as vital tools for aligning the thoughts and actions of various stakeholders (Saviano et al., 2025).

Overall, Figure 1 serves two key purposes: on one hand, it illustrates that credible sustainability disclosure arises from the arrangement of foundational elements, not just from the effort put into reporting; on the other hand, it sets the stage to clarify how interpretive flexibility can be minimized while enhancing coherence and verifiability.

6 Implications for sustainable governance and management

If the credibility of sustainability disclosure depends on knowledge architecture, then sustainability governance cannot consist only of the oversight of reporting outputs alone. Instead, it ought to extend to the design and continuous refinement of the organizational infrastructures of sustainability knowledge (Robinson et al., 2006).

Moreover, the responsibility for knowledge integrity cannot remain confined to a single function and requires clarifying roles within firms. The proposed framework implies that transparency is not achieved ex post, but ex ante through architectural design choices that constrain interpretative discretion and strengthen verifiability. More specifically, the four components of knowledge architecture can be transformed into actionable governance principles.

First, codification standards need to be formalised. Governance bodies ought to make sure that sustainability-related definitions, rules, and protocols are explicitly codified and aligned with recognised reporting standards. Rather than delegating these decisions entirely to sustainability teams, boards and committees should directly treat sustainability codification as a strategic design issue of its own, analogous to, say, financial reporting policies. As shown in established Knowledge Management research, formal codification strategies do indeed enhance organizational coherence by facilitating controlled knowledge flows (Hansen et al., 1999; Alavi & Leidner, 2001).

Second, shared taxonomies and ontologies need to be embedded across functions. To reduce semantic fragmentation across departments and foster coherence and alignment, executive leadership must prevent the sustainability of information from becoming soiled within isolated departments, legitimizing cross-functional alignment mechanisms. These may include shared reporting templates and interdepartmental working groups or any channels to ensure common meanings (Ubbiali et al., 2026). Executive management should sponsor cross-functional integration and give resources to harmonize taxonomies.

Third, boundary objects should be deliberately designed and periodically recalibrated. In other words, boundary objects ought to be conceived as governance instruments that mediate between strategic intent and operational reality. Hence, governance bodies should first treat sustainability scorecards as shared formats, periodically recalibrated to prevent detachment from evolving sustainability priorities. The role of sustainability scorecards can be understood through the lens of boundary object theory, whereby shared artefacts enable coordination across heterogeneous domains without requiring full consensus on given assumptions (Star & Griesemer, 1989). Operational managers must ensure that data generation processes are consistent with codified standards, while internal audit and compliance functions can periodically assess architectural coherence.

Fourth, traceability mechanisms must comprise an established chain of evidence. Sustainable governance requires that every sustainability disclosure be linked to identifiable sources of data and methodologies. Clear attribution of accountability, along with structured repositories to strengthen traceability, may reduce the risk of narratives that outpace underlying evidence. Strengthening traceability mechanisms

aligns with broader literature insights that highlight that credible disclosure depends on verifiable evidence chains (Power, 1997; Simnett et al., 2009).

For example, sustainability disclosure in fashion systems represents a complex and multidimensional challenge that goes beyond mere technical compliance with regulatory requirements. The growing intricacy of global supply chains exacerbates the critical issues associated with sustainability disclosure, exposing it to information fragmentation and interpretative flexibility (Bassano et al., 2020). In a context where the perceptions and expectations of customers play a crucial role, sustainability is increasingly being reinterpreted as a design choice that emerges from interactions between multiple actors, functions, and organisational levels (Amendola et al., 2018). Organisational entities are therefore rethinking knowledge architectures that are not only grounded in measurement rules, documentation protocols, and ethical codes, but also in shared taxonomies that enhance the effectiveness of internal information processes. These configurations are further enabled by the adoption of materiality matrices and scorecards, which facilitate coordination across different domains without imposing excessive rigidity. At the same time, introducing traceability mechanisms along the entire supply chain enables consistency to be verified between sustainability narratives and underlying operational practices.

Another pioneering example lies in healthcare systems, where the codification of sustainability-related information is particularly articulated (Barile et al., 2014). This stems from data fragmentation and heterogeneity, the multitude of entities involved, and the lack of shared standards for collecting and interpreting the evolutionary pathway from data to information to sustainability knowledge (Polese et al., 2018; Saviano et al., 2019). For these reasons, healthcare organisations are increasingly designing the necessary conditions in terms of standards, roles, and protocols that enable sustainability information to be credible. This considers not only the quantitative dimension of measurement, but also the construction and sharing of 'meaning'. In other words, the healthcare sector is gradually reshaping its existing knowledge infrastructures to minimise ambiguity in clinical data interpretation, promote alignment across departments, reduce the cognitive distance between professionals and patients, and identify new ways to integrate external feedback (Caputo & Cervino, 2025).

In summary, to translate these principles into practice, organizations may follow a variety of pathways. Diagnostic assessments can map initial existing sustainability knowledge flows, identifying fragmentation points, definitional inconsistencies, and weak traceability links. Based on the resulting diagnosis, architectural interventions should be designed to stabilise core definitions and progressively align taxonomies across functions. As prior research on greenwashing shows, selective disclosure is indeed more likely to emerge in contexts where monitoring is limited, and internal structures fail to constrain discretionary representation (Lyon & Montgomery, 2015). Via regular reviews, along with stakeholder feedback mechanisms, organizations can monitor knowledge architecture over time. In sum, by embedding codification standards, shared taxonomies, boundary objects, and traceability mechanisms into governance routines, organizations can transform sustainability reporting into a credible, verifiable, and transparent knowledge architecture.

7 Conclusions and research agenda

This study highlights the crucial role of knowledge architecture in ensuring credible sustainability disclosure and mitigating greenwashing risk. Moving beyond a reductionist understanding of sustainability reporting as a mere measurement, the chapter identifies sustainability disclosure credibility as an architectural design problem. In line with prior contributions that emphasize the systems nature of knowledge processes and organizational viability (Barile & Saviano, 2017; Caputo, 2017), the work shows that the reliability, coherence, and verifiability of sustainability claims depend on the organizational systems that govern, codify, and trace sustainability knowledge. The central argument advanced in this conceptual study is that greenwashing risk does not arise solely from deliberate opportunism but also from architectural fragility such as weak codification standards, fragmented taxonomies, poorly designed boundary objects, and inefficient traceability mechanisms. In a context characterized by informational variety, organizational systems that fail to stabilize meanings and constrain discretionary interpretation expose firms to dissonances, stakeholders' skepticism, and signaling distortions. Hence, sustainability credibility emerges not from the quantity of information disclosed but from the capability of organizations to create consonance among data, interpretative schemes, and value categories (Caputo & Evangelista, 2018).

From a theoretical advancement perspective, the contribution demonstrates how organizational design choices, such as codification standards, shared taxonomies,

boundary objects, and traceability mechanisms, can reduce interpretive discretion, enhance informational alignment, and strengthen stakeholder trust.

The chapter contributes to literature in three main ways. First, it extends the debate on sustainability disclosure and information asymmetry (Spence, 1978; Healy & Palepu, 2001), by arguing that the credibility and effectiveness of disclosure depend on the structural robustness of the underlying knowledge system. Second, it contributes to knowledge management research by arguing that knowledge architecture is a governance lever useful for managing variety in complex sustainability contexts (Caputo et al., 2021). Third, it furthers greenwashing research (Delmas & Burbano, 2011) by decoding an architectural explanation for selective disclosure and interpretative drift.

Moreover, the conceptual model provides operational guidance for managers seeking to enhance the transparency and credibility of reporting systems, prevent selective communication, and reduce informational and cognitive dissonances. For policymakers, the study offers practical support for rethinking policies and regulatory interventions aimed at restoring a holistic perspective on the creation and dissemination of sustainability knowledge.

Despite its contributions to existing literature, this study has limitations that affect its interpretative and practical effectiveness. Firstly, the work is based purely on a conceptual approach and is not supported by empirical evidence. The proposed framework is a preliminary attempt to systematise knowledge architecture in the sustainability domain, but has not been validated.

Secondly, there is a lack of measurement instruments capable of operationalising the model's dimensions and empirically 'testing' the relationships between the components of the knowledge architecture and organisations' ability to connect, integrate, and disclose credible sustainability information. Consequently, the study is characterised by a high level of theoretical abstraction. While this enhances its generalisability, it also constrains its immediate practical applicability. Finally, the conceptual model does not explicitly consider contextual variability. Different sectors, institutional contexts, and levels of organisational maturity may significantly influence the configuration of the knowledge architecture and its effect on sustainability disclosure.

Overall, these limitations highlight that the study is only the first step in a broader research agenda aimed at understanding how to rethink, design, and build organisational infrastructures that enable sustainability information to be verified and reliable.

Looking to the future, the first research line, in fact, requires the operationalization of knowledge architecture in the sustainability field. Future studies may design measurement approaches that capture the robustness of sustainability knowledge systems along the four proposed dimensions (codification standards, shared taxonomies, boundary objects, and traceability mechanisms). A second empirical pathway concerns datasets that capture the cross-functional nature of sustainability information (Saviano et al., 2019). Researchers may combine sustainability reports with other data to examine whether architectural configurations that are stronger correlate with greater consistency across disclosure channels. Another possible research pathway consists of deepening the understanding of the functioning and evolution of knowledge architecture via comparative case studies across industries or process-oriented analyses. Moreover, cross-country projects could also assess the contextual validity of the proposed framework, as well as provide further refinement to the approach.

Briefly, this chapter suggests that sustainable governance requires architectural intentionality and that transparency is achieved ex-ante, through the design of systems that stabilize meaning, align interpretations, and preserve verifiability. Knowledge architecture is argued to be a structural condition of credible sustainability disclosure. The study, hence, invites scholars to move beyond reporting analyses and practitioners to design infrastructures that may support coherent, transparent, accountable sustainability claims. Ultimately, it is possible to state that credible sustainability disclosure is not simply reported: it is architected for ensuring viability.

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