

THE IMPACT OF DOCUMENT MANAGEMENT MATURITY ON ESG GOVERNANCE AND SUSTAINABLE PERFORMANCE IN LARGE COMPANIES

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Abstract

The growing importance of environmental, social, and governance (ESG) considerations has significantly increased the need for reliable, transparent, and auditable sustainability information. While prior research has extensively examined digital transformation, information governance, and ESG reporting, relatively little attention has been paid to the role of document management maturity in enabling effective ESG governance. This study explores how document management maturity can support ESG governance and, ultimately, contribute to sustainable organizational performance in large companies.

To address this objective, the research employs a structured integrative literature review combined with qualitative content analysis. A final sample of 28 peer-reviewed studies published between 2020 and 2026 was analysed across seven dimensions: document and records management, information and data governance, digital integration and technological capability, information quality and traceability, ESG governance and reporting, sustainable performance, and direct links between document management and sustainability outcomes.

The findings reveal a substantial imbalance in the existing literature. Digital integration and technological capability were addressed in 78.6% of the reviewed studies, ESG governance and reporting in 64.3%, and information quality, traceability, or auditability in 60.7%. By contrast, only 14.3% of the studies explicitly examined document or records management, while just 7.1% directly connected document management practices with sustainability outcomes. Importantly, none of the reviewed studies empirically tested the complete relationship between document management maturity, ESG governance, and sustainable performance.

Based on the synthesis of the evidence, the article proposes an integrated conceptual pathway in which document management maturity enhances the quality, traceability, and reliability of ESG information. Improved information quality strengthens ESG governance processes, which in turn support sustainable corporate performance. The study therefore repositions document management from a primarily operational function to a strategic information-governance capability that plays an important role in corporate sustainability.

Keywords: document management maturity; document management systems; ESG governance; information governance; ESG data quality; sustainability reporting; sustainable performance; digital transformation

Clasificare JEL : M40, M41

1. Introduction and context of the study

Over the past decade, sustainability has evolved from a largely voluntary corporate initiative into a strategic priority that influences governance structures, risk management practices, and organizational performance evaluation. Large companies are increasingly expected to demonstrate not only strong financial results but also measurable environmental, social, and governance (ESG) performance. Regulators, investors, customers, employees, and other stakeholders now demand greater transparency regarding how organizations create long-term value while managing their environmental and social impacts. As a result, sustainability has become as much an information-management challenge as it is a strategic one.

Producing credible sustainability disclosures requires far more than collecting a set of ESG indicators. Organizations must identify material impacts, risks, and opportunities, establish appropriate metrics, assign accountability, gather and validate information, and maintain evidence

capable of supporting reported outcomes. In Europe, these expectations have become increasingly stringent following the introduction of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), which place strong emphasis on transparency, consistency, completeness, and assurance readiness (European Commission, 2022, 2023). The quality of sustainability reporting is therefore increasingly dependent on the quality of the information systems and governance mechanisms that support it.

Unlike traditional financial reporting, ESG information is often dispersed across multiple organizational functions and technological environments. Relevant evidence may originate from enterprise resource planning systems, human resource platforms, procurement applications, production systems, spreadsheets, contracts, supplier declarations, invoices, certificates, audit documentation, policies, and internal reports. This fragmented information landscape creates significant challenges for organizations attempting to ensure consistency, reliability, and traceability across sustainability disclosures. Jonsdottir et al. (2022) identify weaknesses in accuracy, materiality, and reliability as major obstacles to the effective use of ESG information, while Liakh (2021) emphasizes the importance of sustainability data governance in strengthening organizational accountability and transparency.

At the same time, a growing body of research highlights the positive relationship between digital capabilities and sustainability outcomes. Studies have shown that digital transformation can enhance eco-innovation and sustainable performance (Xu et al., 2023), while business intelligence and big-data analytics capabilities contribute to improved sustainability performance (Cheng et al., 2023). More recent evidence also demonstrates positive associations between corporate digital transformation and ESG performance (Xie et al., 2024). Furthermore, meta-analytic studies confirm a generally favourable relationship between digital transformation and both sustainable business performance (Bindeeba et al., 2025a) and ESG performance (Bindeeba et al., 2025b). Collectively, these findings suggest that digital capabilities have become an important enabler of sustainability initiatives.

However, technological sophistication alone does not guarantee reliable ESG information. Organizations may invest heavily in enterprise systems, business intelligence platforms, and sustainability reporting tools while continuing to store supporting evidence in disconnected repositories, local drives, spreadsheets, or email attachments. In such situations, sustainability metrics may be available, but the underlying evidence may remain fragmented, difficult to trace, and challenging to audit. Consequently, the existence of digital systems should not be equated with effective information governance. This challenge directs attention toward an often-overlooked organizational capability: document management.

Modern document management systems (DMS) have evolved far beyond simple electronic storage solutions. Contemporary systems support document capture, classification, metadata management, version control, workflow automation, access management, retention policies, archival processes, and audit trails. ISO 15489-1 conceptualizes records management as a framework of policies, responsibilities, controls, and lifecycle processes designed to ensure the integrity and reliability of organizational information (ISO, 2016). Recent research further suggests that document management maturity plays an important role in enabling paperless operations, supporting digital transformation initiatives, and contributing to organizational sustainability objectives (Jordan & Sternad Zabukovšek, 2023; Sternad Zabukovšek et al., 2023).

Despite these developments, relatively little research has directly examined how document management maturity contributes to ESG governance. Existing studies frequently discuss information quality, traceability, transparency, accountability, and governance mechanisms, yet they rarely investigate the document-management capabilities that underpin these outcomes. This gap is particularly important because sustainability reporting increasingly depends on the ability to demonstrate the provenance, reliability, and auditability of ESG information. Understanding how

document management maturity supports these objectives may therefore provide valuable insights into both sustainability governance and organizational performance.

Against this background, the present study seeks to explore the relationship between document management maturity, ESG governance, and sustainable performance in large organizations. Specifically, it addresses three research questions:

RQ1: Which information-management capabilities are most frequently associated with ESG governance and sustainable performance in the existing literature?

RQ2: To what extent does contemporary academic research explicitly connect document or records management with ESG governance and sustainability?

RQ3: What conceptual relationship between document management maturity, ESG governance, and sustainable performance can be derived from the available evidence?

By answering these questions, the study aims to contribute to a more integrated understanding of how document management functions not merely as an administrative or operational capability, but as a foundational component of organizational information governance that may support effective ESG management and long-term sustainable performance.

2. Literature Review and Theoretical Background

Document Management Maturity

Document management refers to the set of organizational policies, processes, and technologies used to create, capture, classify, store, access, distribute, retain, and ultimately archive or dispose of documents throughout their lifecycle. While document management has traditionally been viewed as an administrative function, contemporary organizations increasingly recognize it as a strategic capability that supports information governance, regulatory compliance, operational efficiency, and digital transformation.

A mature document management environment extends well beyond the implementation of a technological platform. It requires clearly defined responsibilities, standardized classification structures, metadata frameworks, version-control mechanisms, retention schedules, access permissions, approval workflows, and audit capabilities. In practice, the effectiveness of document management depends not only on the availability of technology but also on the extent to which governance principles are embedded in everyday organizational processes.

This distinction is particularly important when considering maturity. Maturity models generally differentiate between organizations that simply possess digital tools and those that manage information through standardized, controlled, measured, and continuously improved processes. Applied to document management, maturity reflects the degree to which document-related activities are systematically governed and integrated into broader organizational operations. The mere existence of a document management system does not necessarily indicate maturity if employees continue to rely on uncontrolled repositories, email attachments, or parallel information stores. Conversely, mature organizations incorporate document governance directly into operational workflows and enterprise architecture, ensuring consistency, transparency, and accountability across the information lifecycle.

Recent research supports the relevance of organizational maturity in shaping document management outcomes. Jordan and Sternad Zabukovšek (2023) demonstrate through a case-based analysis that both organizational maturity and sustainability orientation influence the lifecycle management of document management systems. Similarly, Sternad Zabukovšek et al. (2023) find that organizational maturity affects how companies manage DMS lifecycles and respond to the challenges associated with digital transformation and paperless operations. Their findings suggest that document management maturity is not merely a technical issue, but an organizational capability closely linked to broader transformation initiatives and sustainability objectives.

Building on this literature, document management maturity (DMM) can be conceptualized through five interrelated dimensions: governance and policy, classification and metadata

management, lifecycle and retention management, access control and auditability, and system integration and automation. Together, these dimensions provide a useful framework for understanding how organizations govern documentary information and how such governance may support wider sustainability-related objectives.

ESG Governance as an Information-Governance Challenge

ESG governance can be understood as the collection of structures, responsibilities, controls, and information processes through which organizations direct, monitor, and demonstrate their environmental, social, and governance activities. While ESG discussions often focus on sustainability strategies, stakeholder engagement, or reporting obligations, effective ESG governance ultimately depends on the availability of reliable information and the mechanisms used to manage it. Consequently, ESG governance is fundamentally an information-governance challenge.

Organizations are increasingly expected to provide transparent and verifiable sustainability disclosures. Achieving this objective requires clearly assigned ownership of information, robust control mechanisms, reliable methodologies, and traceable evidence capable of supporting reported outcomes. Without these foundations, sustainability metrics may lose credibility, making it difficult for organizations to demonstrate accountability to regulators, investors, and other stakeholders.

Liakh (2021) places sustainability data governance at the centre of organizational accountability, arguing that digital acceleration has significantly increased the importance of governance mechanisms capable of ensuring transparency and trust. As organizations generate and process larger volumes of sustainability-related information, the need for structured governance arrangements becomes increasingly critical. ESG reporting is therefore not solely about measuring performance; it is equally concerned with ensuring that information can be verified, explained, and defended when challenged.

More recent work by Novicka and Volkova (2026) further reinforces this perspective. Their research demonstrates how information-governance routines and governance artefacts help organizations orchestrate big-data analytics capabilities while simultaneously supporting sustainable business performance and readiness for digital sustainability reporting under ESRS requirements. The authors identify several governance mechanisms as particularly important, including information ownership, accessibility, integrity, governance routines, and decision-making structures. These elements help organizations transform raw information into reliable managerial and reporting outputs.

Viewed through this lens, ESG governance can be represented as a chain of evidence that begins with organizational activities and culminates in managerial decisions or public disclosures. Corporate actions generate source documents and information, which are subsequently validated, transformed into ESG indicators, and used to support reporting or decision-making processes. Weaknesses at any point in this chain may compromise the credibility of the outcome. Deficiencies at the documentary-evidence level can propagate throughout the entire reporting process, affecting information quality, accountability, and stakeholder trust.

This perspective suggests that ESG governance should not be viewed solely as a reporting exercise. Rather, it should be understood as a broader system of information governance in which the quality, traceability, and integrity of underlying evidence play a central role.

Information Quality, Traceability and Sustainable Performance

Information quality occupies a central position within sustainability reporting because ESG indicators are rarely generated from a single source. Instead, they are typically assembled from multiple organizational systems, documents, and processes. As a result, the reliability of sustainability disclosures depends not only on the accuracy of individual data points but also on the integrity of the broader information ecosystem from which they are derived.

For example, a reported energy-consumption metric may depend on invoices, meter readings, supplier information, operational records, and internal calculations. Similarly, workforce-related

indicators may draw on human resource databases, training records, attendance information, incident reports, and compliance documentation. In both cases, the published ESG metric represents only the final outcome of a much larger chain of documentary evidence. Understanding and governing this chain is therefore essential to ensuring the credibility of sustainability reporting.

The importance of information quality is well established in the ESG literature. Jonsdottir et al. (2022) identify weaknesses in accuracy and reliability as significant barriers to the effective use of ESG information. When sustainability data are incomplete, inconsistent, or difficult to verify, decision-makers may struggle to rely on them, reducing their usefulness for both investment and governance purposes. As sustainability reporting becomes increasingly subject to assurance requirements, concerns related to provenance, traceability, and auditability are likely to become even more prominent.

Within this context, document management assumes particular importance. Although mature document management systems do not guarantee that a sustainability metric is correct, they provide mechanisms that strengthen transparency regarding how information was created, modified, approved, and retained. Effective document governance improves the ability to identify the origin of information, determine ownership, verify version histories, and reconstruct approval processes. These capabilities contribute directly to traceability and audit readiness, both of which are becoming increasingly important in ESG reporting environments.

At the same time, a substantial body of research links digital capabilities to sustainable organizational performance. Xu et al. (2023) show that digital strategies and capabilities foster eco-innovation, which subsequently enhances sustainable performance. Similarly, Cheng et al. (2023), drawing on evidence from 488 ISO 14001-certified manufacturing firms, demonstrate that business intelligence and big-data analytics capabilities positively influence sustainability performance. These findings indicate that information-processing capabilities can create value beyond operational efficiency by supporting broader sustainability objectives.

Meta-analytic evidence provides further support for this relationship. Bindeeba et al. (2025a), synthesizing findings from 44 empirical studies, report a significant positive association between digital transformation and sustainable business performance. Collectively, this stream of research demonstrates that digital and information-related capabilities are important drivers of sustainability outcomes. However, despite this growing body of evidence, the literature remains relatively silent regarding the specific contribution of document governance and document management maturity. The mechanisms through which documentary information is controlled, validated, and maintained throughout its lifecycle remain *underexplored*, leaving an important gap in our understanding of how information quality ultimately supports ESG governance and sustainable performance.

3. Methodology

Research Design and Search Strategy

This study adopts a structured integrative literature review combined with qualitative content analysis and descriptive coding. The chosen methodology is particularly appropriate for investigating relationships that span multiple research domains and disciplinary traditions. The focal relationship explored in this study, namely the connection between document management maturity, ESG governance, and sustainable performance, lies at the intersection of document and records management, information governance, digital transformation, sustainability reporting, and organizational performance. As a result, a broader integrative approach was considered more suitable than a narrowly focused review limited to a single disciplinary perspective.

A key methodological challenge in this area is the diversity of terminology used across the literature. While some studies explicitly refer to document management or records management, others investigate similar underlying mechanisms using concepts such as information governance, data governance, traceability, transparency, auditability, internal control, or information quality. Restricting the review exclusively to studies containing the term document management would

therefore risk excluding a substantial body of relevant research. Consequently, the search strategy was designed to capture both direct and indirect evidence relating to the proposed conceptual relationship.

The review focused on peer-reviewed studies published between 2020 and 2026. This period was selected because it reflects the rapid evolution of sustainability reporting requirements, ESG governance frameworks, and digital transformation initiatives, particularly in response to emerging regulatory developments and advances in information technologies.

To ensure comprehensive coverage, search terms were organized into four thematic clusters.

The first cluster focused on document-related concepts and included terms such as document management, document management systems (DMS), records management, electronic records, and document management maturity. The second cluster targeted broader governance and information-management concepts, including information governance, data governance, information quality, traceability, provenance, and auditability. The third cluster addressed sustainability-related themes such as ESG governance, ESG reporting, sustainability reporting, ESG data, and sustainability assurance. Finally, the fourth cluster covered digital and performance-oriented concepts, including digital transformation, big-data analytics, sustainable performance, and ESG performance.

Searches were conducted using scholarly discovery platforms and academic publisher databases. Where necessary, bibliographic information was cross-checked against publisher records and journal websites to ensure the accuracy and completeness of publication details. This process helped improve the reliability of the final analytical corpus and reduced the risk of including duplicate or incomplete records.

Inclusion, Exclusion and Coding

A set of inclusion and exclusion criteria was developed to ensure the relevance and consistency of the reviewed literature.

Studies were included if they met all the following conditions:

Article I. they were published in peer-reviewed academic journals;

Article II. they appeared between 2020 and 2026;

Article III. they examined organizations, corporations, or enterprise contexts;

Article IV. they addressed at least two elements of the proposed conceptual relationship involving document management, information governance, ESG governance, digital transformation, or sustainable performance; and

Article V. they provided sufficient theoretical, methodological, or empirical information to support meaningful coding and analysis.

Studies were excluded when they focused primarily on technical algorithms without organizational implications, addressed sustainability without a digital or information-management dimension, consisted of practitioner-oriented publications rather than peer-reviewed research, or represented duplicate versions of the same study. Applying these criteria resulted in a final analytical corpus of 28 peer-reviewed articles.

To systematically analyse the literature, a structured coding framework was developed. The framework was designed to identify the presence and relative importance of concepts relevant to the proposed relationship between document management maturity, ESG governance, and sustainable performance.

Table 1. Coding framework used for the structured content analysis

Code	Analytical dimension	Operational coding criterion
DM	Explicit document or records management	DMS, records management, lifecycle, metadata, retention or document governance is a substantive construct.

Code	Analytical dimension	Operational coding criterion
IG	Information or data governance	Ownership, governance routines, stewardship, accountability or formal data/information controls are central.
DI	Digital integration / technological capability	Digital transformation, analytics, interoperability, automation or enterprise integration is substantively examined.
IQ	Information quality / traceability / auditability	Accuracy, completeness, reliability, provenance, traceability, transparency or auditability is examined.
ESG	ESG governance / reporting	ESG governance, sustainability reporting, disclosure, assurance or regulatory reporting is central.
SP	Sustainable / ESG performance	Environmental, social, governance or multidimensional sustainable organizational performance is assessed.
DS	Direct DMS–sustainability relationship	The study directly links document/records management practices or maturity with sustainability outcomes.

Source. Student’s research results

Coding was intentionally conservative. A category was assigned only when the corresponding construct played a meaningful role in the study's research questions, conceptual framework, methodology, analysis, or findings. Concepts that were mentioned only briefly or incidentally were not coded. This approach helped improve analytical consistency and reduced the risk of overstating relationships within the literature.

Following the coding process, frequencies were calculated across the final corpus of 28 studies. These frequencies were used to identify dominant research themes, areas of overlap, and underexplored topics within the literature. Importantly, frequency counts were interpreted as indicators of scholarly attention rather than evidence of causal significance. A higher frequency therefore reflects greater research emphasis on a particular concept but should not be interpreted as proof of stronger causal influence.

The analytical strategy ultimately enabled the study to examine both direct and indirect relationships among document management maturity, information governance, ESG governance, and sustainable performance. By combining structured coding with qualitative interpretation, the methodology provides a foundation for identifying patterns across diverse research streams and for developing the integrated conceptual model proposed later in the article.

4. Results

Distribution of the Main Research Dimensions

The content analysis reveals a clear imbalance in the current body of literature examining the relationship between information capabilities, ESG governance, and sustainable performance. While substantial scholarly attention has been devoted to digital transformation and sustainability-related topics, explicit investigation of document management remains comparatively limited.

Among the seven analytical dimensions included in the coding framework, digital integration and technological capability emerged as the most frequently represented theme, appearing in 22 of the 28 reviewed studies (78.6%). This finding reflects the growing academic focus on digital transformation, automation, analytics, interoperability, and enterprise-wide technological capabilities as enablers of organizational sustainability and competitive performance.

The second most prominent dimension was ESG governance and sustainability reporting, which appeared in 18 studies (64.3%). This result confirms the increasing importance of governance mechanisms, disclosure requirements, reporting frameworks, and assurance-related processes within contemporary sustainability research.

Similarly, information quality, traceability, and auditability were identified in 17 studies (60.7%). An identical proportion of the corpus also addressed sustainable or ESG performance as a key outcome variable. The strong presence of these dimensions highlights the growing recognition that reliable information and effective governance mechanisms are essential for achieving sustainability objectives and supporting stakeholder accountability.

Information and data governance appeared in 11 studies (39.3%), indicating moderate but growing scholarly interest in governance structures, ownership mechanisms, stewardship practices, and information-control processes. Although less frequently represented than digital transformation or ESG reporting, information governance increasingly appears as an important explanatory mechanism linking technological capabilities with organizational outcomes.

In contrast, explicit attention to document or records management was identified in only four studies (14.3%). Even more notably, only two studies (7.1%) directly examined a relationship between document management practices and sustainability-related outcomes. These findings suggest that document management remains significantly underrepresented within ESG and sustainability scholarship despite its potential relevance to information quality, traceability, and accountability.

Table 2. Frequency of Analytical Dimensions in the Reviewed Corpus (n = 28)

Analytical dimension	Studies (n)	Share of corpus
Digital integration / technological capability	22	78.6%
ESG governance or reporting	18	64.3%
Information quality / traceability / auditability	17	60.7%
Sustainable or ESG performance	17	60.7%
Information or data governance	11	39.3%
Explicit document / records management	4	14.3%
Direct DMS–sustainability relationship	2	7.1%

Source. Corpus research results

Taken together, these results indicate that existing research strongly emphasizes digital capabilities, ESG performance, and reporting requirements, while the governance of underlying documentary evidence receives considerably less attention. This imbalance provides an initial indication that document management may represent an overlooked component of ESG governance.

RQ1: Information Capabilities Associated with ESG Governance and Sustainable Performance

The analysis shows that the most consistently recurring theme across the reviewed literature is the role of digital and information-processing capabilities in supporting ESG-related outcomes. Across different industries, organizational contexts, and methodological approaches, researchers repeatedly identify digital transformation, analytics, interoperability, and information integration as important drivers of sustainability performance and ESG effectiveness.

However, a closer examination of the literature reveals that the observed relationships are rarely explained by technology alone. Instead, several intermediate mechanisms emerge repeatedly throughout the reviewed studies. These include information transparency, accessibility of organizational data, governance controls, monitoring capabilities, reductions in information asymmetry, and enhanced decision-making support. In many cases, technological investments appear to create value because they improve the quality and availability of information rather than simply because they introduce new digital tools.

For example, Xie et al. (2024) demonstrate that digital transformation contributes positively to ESG performance among listed companies through mechanisms such as improved information transparency and stronger internal controls. Similarly, Novicka and Volkova (2026) position information governance as a critical orchestration layer that enables organizations to translate big-data analytics capabilities into sustainable business performance and reporting readiness. These studies suggest that governance mechanisms play a central role in transforming technological capabilities into meaningful sustainability outcomes.

The broader pattern emerging from the literature therefore points toward a common conclusion: organizations do not achieve ESG improvements solely because they possess advanced technologies. Rather, positive outcomes appear when digital capabilities are accompanied by governance structures that ensure information is reliable, accessible, transparent, and accountable. Consequently, governed information emerges as a more convincing explanatory mechanism than technology alone.

RQ2: The Position of Document Management in ESG Research

One of the most notable findings of the review is the relatively weak presence of document management within the broader ESG literature. Despite the extensive attention devoted to transparency, accountability, traceability, and information quality, only a small proportion of the reviewed studies explicitly address document or records management as a substantive research construct.

The few studies that do focus on document management primarily originate from the information-management field rather than sustainability or ESG research. Jordan and Sternad Zabukovšek (2023), together with Sternad Zabukovšek et al. (2023), examine the relationship between organizational maturity, DMS lifecycle management, digital transformation, and sustainability orientation. Their findings suggest that mature document management environments support organizational transformation and paperless operations. However, these studies stop short of explicitly examining ESG governance or sustainability reporting processes.

At the same time, many ESG-related studies address concepts that closely resemble traditional document-management functions. Terms such as traceability, provenance, transparency, evidence management, information integrity, ownership, auditability, and internal controls appear frequently throughout the literature. Yet these concepts are typically discussed under the broader

labels of data governance, information governance, digital reporting infrastructure, or ESG data management.

This observation suggests that the apparent absence of document management may be more terminological than conceptual. The mechanisms associated with mature document governance are often present within ESG research, but they are rarely recognized or studied through a document-management lens. As a result, a disconnect exists between two research streams that address closely related governance challenges using different conceptual vocabularies.

The findings therefore indicate not only a gap in the literature but also an opportunity for theoretical integration. Document management research and ESG governance research appear to be examining complementary aspects of the same underlying problem: how organizations establish reliable, traceable, and auditable information for accountability and decision-making purposes.

RQ3: Derived Integrated Relationship

Although none of the reviewed studies directly tests the complete relationship between document management maturity, ESG governance, and sustainable performance, the combined evidence allows a coherent conceptual pathway to be derived. The findings from document management research, information-governance studies, ESG reporting literature, and digital transformation scholarship collectively point toward a multi-stage mechanism connecting these constructs.

The proposed pathway begins with document management maturity. Organizations with mature document management environments typically establish clear ownership structures, standardized metadata, lifecycle controls, access permissions, audit trails, retention mechanisms, and system integration capabilities. These governance features create a more structured and controlled information environment.

Such capabilities are likely to improve the quality of ESG information by strengthening accuracy, completeness, consistency, provenance, traceability, and auditability. When organizations can clearly identify the origin of information, verify approval histories, and reconstruct evidence chains, the credibility of sustainability-related information is enhanced.

Improved information quality subsequently supports stronger ESG governance. Reliable information facilitates internal control, accountability, assurance processes, board oversight, regulatory compliance, and managerial decision-making. In this sense, ESG governance functions as a mechanism through which information quality is transformed into organizational value.

Ultimately, more effective ESG governance contributes to sustainable corporate performance by improving transparency, stakeholder confidence, risk management, and the organization's capacity to manage environmental, social, and governance objectives in an integrated manner.

The conceptual model derived from the literature therefore proposes the following sequence:

Document Management Maturity → ESG Information Quality and Traceability → ESG Governance Effectiveness → Sustainable Corporate Performance

This integrated pathway provides a theoretically grounded explanation of how document management may influence sustainability outcomes, while also highlighting an important area for future empirical validation. Figure 1 summarizes this proposed relationship.

5. Discussion

The findings of this review reveal an important paradox within the contemporary sustainability and ESG literature. On the one hand, a growing body of research recognizes the critical role of digital transformation, information quality, governance mechanisms, transparency, and traceability in supporting ESG performance and sustainability reporting. On the other hand, the organizational capability most directly responsible for governing documentary evidence, namely document management, receives remarkably limited scholarly attention. This imbalance becomes particularly striking when considering the increasing regulatory emphasis on assurance, accountability, and evidence-based sustainability reporting.

The results suggest that current research tends to focus on outcomes and enabling technologies while paying less attention to the information infrastructure that supports those outcomes. Much of the ESG literature emphasizes data quality, transparency, internal controls, auditability, and governance processes. Similarly, digital transformation research frequently highlights analytics, automation, interoperability, and information accessibility as drivers of sustainable performance. Yet relatively few studies explicitly examine how organizations govern the documentary evidence from which sustainability information is ultimately derived.

This observation is particularly relevant in the context of large organizations, where ESG disclosures are rarely generated from isolated data points. Sustainability indicators typically emerge from extensive networks of operational processes, information systems, and documentary records distributed across multiple business functions. Finance, procurement, human resources, operations, legal, compliance, and supply-chain management all contribute information that may ultimately influence reported ESG outcomes. As a result, sustainability reporting depends not only on data availability but also on an organization's ability to manage the evidence supporting that data.

For example, an environmental indicator related to carbon emissions may be calculated using information extracted from invoices, supplier declarations, utility records, measurement systems, and internal calculation files. Similarly, social-performance indicators may depend on employment records, training documentation, attendance reports, incident logs, and compliance evidence. Governance-related disclosures often rely on policies, board minutes, audit reports, risk assessments, and regulatory documentation. In each case, the reported metric represents the visible endpoint of a much broader documentary evidence chain. The reliability of sustainability reporting therefore depends on the quality and governance of that underlying chain.

A key implication emerging from the findings is the need to distinguish between ESG data management and what may be described as ESG evidence infrastructure. Although these concepts are closely related, they address different organizational challenges. ESG data management focuses primarily on the collection, calculation, consolidation, and reporting of sustainability indicators. ESG evidence infrastructure, by contrast, concerns the governance mechanisms that allow organizations to demonstrate where information originated, who created or approved it, how it evolved over time, and whether it can be independently verified. As external assurance requirements continue to expand under frameworks such as the CSRD and ESRS, the ability to manage documentary evidence is likely to become increasingly important.

The findings also contribute to ongoing debates regarding the meaning and implications of digital transformation. Much of the existing literature implicitly assumes that digitalization improves organizational transparency and information quality. While digital technologies undoubtedly create new opportunities for information processing and sustainability management, the results of this review suggest that digitalization alone is insufficient. Organizations may simultaneously increase information availability and create new forms of fragmentation by introducing additional repositories, platforms, and data sources. Consequently, digital transformation should not be viewed as synonymous with effective information governance.

This distinction is important because digital maturity, information governance maturity, and document management maturity represent related but conceptually distinct organizational capabilities. Digital transformation focuses on technological enablement and process innovation. Information governance addresses accountability, ownership, control mechanisms, and decision structures. Document management maturity concerns the governance of documentary information throughout its lifecycle, including classification, retention, traceability, auditability, and integration. The review suggests that organizations require all three capabilities if they are to establish robust ESG governance systems.

Viewed from this perspective, document management maturity may be better understood as a foundational layer within the broader ESG governance architecture. Rather than serving merely as an administrative support function, document management provides many of the mechanisms

necessary to establish information reliability, provenance, transparency, and audit readiness. These characteristics are increasingly important as sustainability disclosures become subject to higher levels of scrutiny from regulators, investors, auditors, and other stakeholders.

The proposed conceptual model developed in this study offers one explanation for why document management may matter to sustainability outcomes. The model suggests that document management maturity influences sustainable performance indirectly rather than through a direct causal pathway. Specifically, mature document management practices strengthen information quality, traceability, and auditability. These improvements support more effective ESG governance, which subsequently contributes to sustainable organizational performance. This interpretation aligns with broader information-governance research, which increasingly views organizational performance because of governance quality rather than technology adoption alone.

Another important insight concerns the fragmented nature of existing scholarship. The review indicates that document management researchers and ESG scholars often investigate related governance challenges using different conceptual languages. Concepts such as provenance, evidence, traceability, transparency, internal controls, information ownership, and accountability appear throughout both streams of literature. However, these concepts are rarely integrated into a common theoretical framework. As a result, opportunities for interdisciplinary knowledge development remain largely untapped.

By highlighting these connections, the study contributes to a more holistic understanding of ESG governance. It suggests that the reliability of sustainability reporting cannot be explained solely through reporting frameworks, governance structures, or technological capabilities. Instead, effective ESG governance depends on the broader information ecosystem within which sustainability information is generated, managed, validated, and preserved. Within that ecosystem, document management maturity appears to play a more significant role than current research has generally acknowledged.

Ultimately, the discussion points toward a shift in perspective. As sustainability reporting continues to evolve toward greater assurance and accountability, organizations may need to move beyond viewing document management as a back-office administrative function. Instead, document management should be recognized as part of the organizational information infrastructure that supports trustworthy ESG governance. This perspective not only helps explain the findings of the present review but also provides a foundation for future empirical research examining the mechanisms through which document management maturity contributes to sustainable corporate performance.

Theoretical and Managerial Implications

The findings of this study have implications for both academic research and managerial practice. By examining the intersection of document management maturity, ESG governance, and sustainable performance, the study contributes to a growing conversation regarding the information capabilities required to support effective sustainability management in large organizations. Although the reviewed literature provides substantial evidence linking digital transformation, information governance, and ESG outcomes, the role of document management has remained largely underexplored. The present study seeks to address this gap by positioning document management maturity as a potentially important component of ESG governance infrastructure.

Theoretical Implications

This study makes three principal theoretical contributions.

Extending Document Management Theory Beyond Operational Efficiency

First, the study expands the theoretical understanding of document management by moving beyond its traditional association with administrative efficiency, document storage, workflow automation, and paper reduction. Existing document-management research has primarily focused on operational benefits, lifecycle management, compliance, and digitalization initiatives. The

findings of this review suggest that document management maturity may also be understood as an organizational information-governance capability that contributes to the reliability, transparency, and accountability of sustainability information.

From this perspective, document management is not merely a supporting technology. Rather, it constitutes a governance mechanism that helps organizations establish ownership, provenance, traceability, retention controls, and auditability across the lifecycle of documentary information. These capabilities are increasingly relevant in sustainability reporting environments characterized by growing regulatory scrutiny and assurance requirements.

Bridging Information-Management and Sustainability Research

Second, the study contributes to theory by connecting two research streams that have largely evolved independently despite addressing closely related governance challenges. On one side, information-management scholars have extensively examined records management, information governance, metadata structures, traceability, and documentary controls. On the other side, sustainability researchers have increasingly focused on transparency, ESG reporting quality, accountability, assurance, and governance effectiveness.

The review demonstrates that both streams frequently discuss similar underlying mechanisms while employing different conceptual vocabularies. Concepts such as provenance, information integrity, ownership, accountability, transparency, traceability, and auditability appear across both literatures. However, these concepts are rarely integrated within a common theoretical framework. By bringing these perspectives together, the study offers a more comprehensive understanding of how information governance supports sustainability outcomes.

This integration may help researchers move beyond fragmented disciplinary perspectives and encourage future work that examines sustainability governance as a broader information-governance phenomenon rather than solely a reporting or compliance activity.

Proposing a Mediated Relationship Between DMM and Sustainable Performance

Third, the study develops a conceptual model that explains how document management maturity may influence sustainable organizational performance. Rather than assuming a direct relationship, the proposed framework suggests that the effect of document management maturity is mediated by ESG information quality and ESG governance effectiveness.

According to this perspective, mature document-management practices improve the quality, consistency, traceability, and auditability of sustainability information. Enhanced information quality strengthens governance processes by improving transparency, accountability, internal control, and assurance readiness. More effective ESG governance subsequently contributes to sustainable corporate performance.

This mediation-oriented explanation offers a theoretically richer alternative to deterministic technology-performance models and aligns with broader governance research emphasizing the role of organizational capabilities as indirect drivers of performance outcomes. It also provides a foundation for future empirical testing and theory development.

Managerial Implications

The findings also generate several practical implications for managers responsible for sustainability, governance, compliance, information management, and digital transformation initiatives.

Looking Beyond ESG Reporting Platforms

Many organizations currently evaluate ESG readiness primarily through the lens of reporting software, analytics tools, and disclosure frameworks. The results of this review suggest that such assessments should extend beyond reporting platforms and examine the underlying documentary environment that supports sustainability information.

Managers should therefore consider whether reported ESG indicators can be traced back to reliable source documents, whether responsibilities for information ownership are clearly defined, and whether sufficient evidence exists to support external assurance requirements. The credibility

of sustainability reporting ultimately depends not only on what is reported but also on how the supporting evidence is governed.

Mapping ESG Indicators to Documentary Evidence

Organizations may benefit from systematically linking material ESG indicators to the documents, systems, and processes from which they originate. For each significant sustainability metric, managers should understand:

- Article VI. the originating source system;
- Article VII. the supporting source documents;
- Article VIII. the designated information owner;
- Article IX. the calculation methodology;
- Article X. approval responsibilities;
- Article XI. retention requirements; and
- Article XII. available audit evidence.

Such mapping exercises can strengthen transparency, reduce reporting risks, and improve preparedness for sustainability assurance activities.

Encouraging Cross-Functional Collaboration

The findings also highlight the importance of collaboration across organizational functions. ESG information rarely resides within a single department. Sustainability reporting typically depends on contributions from finance, procurement, human resources, operations, legal, compliance, risk management, and information technology.

Consequently, ESG governance should not be viewed as the sole responsibility of sustainability teams. Effective governance requires coordination among sustainability specialists, records-management professionals, compliance officers, IT departments, and business process owners. Establishing shared responsibilities for information quality and documentary evidence can improve both reporting quality and organizational accountability.

Integrating Document Management into ESG Architecture

A further implication concerns enterprise architecture. Many organizations continue to maintain a separation between structured ESG data stored in reporting platforms and the documentary evidence stored in document repositories. This separation can create inefficiencies, duplication, and traceability challenges.

Managers should therefore consider document management systems as part of the broader ESG information architecture. Integrating DMS platforms with ERP systems, procurement solutions, HR applications, compliance tools, and sustainability-reporting environments can improve information consistency and reduce the effort required to validate reported metrics.

Using DMM as an ESG Readiness Indicator

Finally, the study suggests that document management maturity may serve as a useful diagnostic indicator of ESG governance readiness. Organizations frequently assess digital maturity, cybersecurity maturity, or sustainability maturity. A similar assessment of document management maturity could provide valuable insights into an organization's capacity to produce reliable, traceable, and auditable sustainability information.

Evaluating governance structures, metadata practices, retention controls, audit mechanisms, lifecycle management processes, and integration capabilities may help organizations identify weaknesses before they become reporting, compliance, or assurance issues. In this sense, document management maturity can be viewed not only as an operational capability but also as a strategic enabler of trustworthy ESG governance.

7. Limitations and Future Research

As with any study, the findings presented in this article should be interpreted considering several limitations. Acknowledging these limitations is important not only for assessing the scope of the conclusions but also for identifying opportunities for future research in this emerging area of inquiry.

The first limitation relates to the nature of the research design. This study employs a structured integrative literature review rather than a fully exhaustive systematic review or meta-analysis. Although considerable effort was made to identify and analyse relevant peer-reviewed studies, the review was designed to synthesize and integrate evidence across multiple research streams rather than to capture every potentially relevant publication. Given the interdisciplinary nature of the topic, some relevant studies may use alternative terminology or be positioned within adjacent fields that were not fully represented in the final corpus. Consequently, the findings should be interpreted as an informed synthesis of the literature rather than as a definitive inventory of all existing research.

A second limitation concerns the coding process. Although a structured coding framework was developed and applied consistently across the reviewed studies, content analysis inevitably involves a degree of interpretative judgment. The distinction between concepts such as information governance, digital integration, ESG governance, and document management is not always clearly defined within the literature. In some cases, similar organizational mechanisms are described using different conceptual labels, creating challenges for classification and comparison. While a conservative coding approach was adopted to reduce subjectivity, some degree of interpretative bias cannot be eliminated.

A third limitation stems from the descriptive nature of the analysis. Frequency counts provide valuable insights into the relative emphasis placed on different topics within the literature, but they do not establish causal relationships. The fact that a concept appears frequently in published research does not necessarily imply that it has a stronger influence on organizational outcomes than less frequently studied constructs. The results therefore indicate patterns of scholarly attention and conceptual association rather than empirical evidence of causal impact.

Another limitation relates to the conceptual boundaries between the constructs examined in this study. The review identifies significant overlap between document management, information governance, ESG governance, and digital transformation. In practice, these capabilities often interact and evolve simultaneously within organizations. While the conceptual distinctions proposed in this article are analytically useful, future empirical research may reveal more complex relationships, reciprocal effects, or alternative pathways than those represented in the proposed model.

Most importantly, the central relationship proposed in this study remains conceptual rather than empirically validated. Although the literature provides indirect support for each stage of the proposed pathway, no study identified in the reviewed corpus directly tested the complete relationship between document management maturity, ESG governance, and sustainable corporate performance. Consequently, the integrated model developed in this article should be viewed as a theoretically grounded framework that requires empirical verification.

These limitations create several promising directions for future research.

A priority for future studies is the development of a robust and validated measurement instrument for document management maturity. Existing research provides valuable insights into document management systems and lifecycle management, but there is currently no widely adopted measurement framework specifically designed to evaluate document management maturity in the context of ESG governance. Building on the literature reviewed in this study, future research could operationalize document management maturity through dimensions such as governance and policy,

classification and metadata management, lifecycle and retention controls, security and auditability, and integration and automation capabilities.

Once such a measurement instrument has been developed, quantitative research could examine the relationships proposed in the conceptual framework. Survey-based studies involving sustainability managers, chief information officers, chief financial officers, compliance professionals, records-management specialists, and ESG practitioners could provide valuable empirical evidence regarding the organizational impact of document management maturity. Large-scale cross-industry studies would be particularly useful for assessing whether the proposed relationships remain consistent across different organizational contexts and regulatory environments.

Building on the conceptual model presented in this article, future research could test the following hypotheses:

H1: Document management maturity positively influences ESG information quality.

H2: Document management maturity positively influences ESG information traceability and auditability.

H3: ESG information quality positively influences ESG governance effectiveness.

H4: ESG governance effectiveness positively influences sustainable corporate performance.

H5: ESG governance mediates the relationship between document management maturity and sustainable corporate performance.

Testing these hypotheses would provide the first direct empirical assessment of the relationships proposed in this study and would contribute to both information-management and sustainability research.

From a methodological perspective, structural equation modelling (SEM) appears particularly suitable for examining the proposed mediation effects. Because the conceptual framework assumes that document management maturity influences performance indirectly through information quality and governance mechanisms, SEM could help evaluate both direct and indirect pathways simultaneously. Such analyses would provide a more nuanced understanding of the role played by document management within ESG governance systems.

In addition to quantitative approaches, future research could benefit from qualitative and mixed-method designs. Comparative case studies involving organizations with different levels of document management maturity may provide deeper insights into the mechanisms identified in this review. Researchers could investigate whether organizations with mature document governance require fewer manual interventions during sustainability reporting, experience fewer information-quality issues, respond more effectively to assurance requests, produce supporting evidence more efficiently, or demonstrate stronger internal control environments. Such studies would enrich current understanding by revealing how governance capabilities operate in practice.

Another promising avenue concerns the evolving regulatory environment. As sustainability reporting requirements continue to expand under frameworks such as the CSRD and ESRS, future studies may examine whether increasing assurance obligations strengthen the strategic importance of document management capabilities. Longitudinal research could explore how organizations adapt their governance structures, information architectures, and document-management practices in response to changing regulatory expectations.

Ultimately, future research should seek not only to validate the relationships proposed in this study but also to develop a richer understanding of how organizations build trustworthy sustainability information ecosystems. Such work would help bridge the current gap between document-management scholarship and ESG governance research while providing stronger empirical foundations for understanding the role of information governance in sustainable corporate performance.

8. Conclusion

The increasing importance of ESG reporting and sustainability governance has fundamentally changed the way organizations manage information. Sustainability is no longer solely a matter of strategic intent or stakeholder communication. It has become an information-governance challenge that requires organizations to generate, validate, trace, and substantiate large volumes of evidence across complex organizational environments. In this context, the ability to demonstrate how sustainability information is created, managed, and verified is becoming as important as the sustainability outcomes themselves.

This study set out to examine the relationship between document management maturity, ESG governance, and sustainable corporate performance through a structured review of peer-reviewed literature published between 2020 and 2026. The analysis revealed strong academic interest in digital transformation, ESG reporting, information quality, and sustainability performance. However, it also identified a significant gap: despite the growing emphasis on transparency, accountability, traceability, and assurance, explicit attention to document and records management remains surprisingly limited within the ESG literature.

The findings showed that digital integration and technological capability appeared in 78.6% of the reviewed studies, ESG governance and reporting in 64.3%, and information quality, traceability, or auditability in 60.7%. By contrast, only 14.3% of the studies explicitly addressed document or records management, while merely 7.1% directly examined a relationship between document management and sustainability-related outcomes. Most notably, none of the reviewed studies empirically investigated the complete relationship linking document management maturity, ESG governance, and sustainable performance.

These findings suggest that the principal research gap is not a lack of recognition regarding the importance of information for sustainability. Rather, the gap lies in the limited integration of two established bodies of knowledge. Document-management research explains how organizations govern documentary information throughout its lifecycle, while ESG research increasingly demonstrates that reliable, transparent, traceable, and auditable information is essential for effective sustainability governance. Yet the relationship between these perspectives remains insufficiently explored.

To address this gap, the study proposed an integrated conceptual model in which document management maturity serves as a foundational information-governance capability. According to the model, mature document-management practices strengthen the quality, traceability, and auditability of ESG information. Improved information quality supports more effective ESG governance through enhanced accountability, transparency, assurance readiness, and decision-making. In turn, stronger ESG governance contributes to sustainable corporate performance. This perspective positions document management not as an administrative support function, but as part of the broader information infrastructure that enables trustworthy sustainability governance.

Beyond its specific findings, the study contributes to a broader discussion about the future of sustainability reporting. As regulatory requirements continue to evolve and assurance expectations become more demanding, organizations will increasingly need governance mechanisms capable of linking reported metrics to verifiable evidence. The distinction between ESG data and ESG evidence is therefore likely to become more important in both research and practice. In this regard, document management maturity may represent an overlooked but critical capability for organizations seeking to strengthen the credibility and resilience of their sustainability reporting processes.

The study also highlights the need for greater dialogue between information-management scholars and sustainability researchers. Bringing together these research traditions offers opportunities to develop more comprehensive explanations of how information capabilities support organizational sustainability. Future empirical research can build on the framework proposed here

to test the mechanisms linking document management maturity, ESG governance, and sustainable performance and to determine whether these relationships hold across different industries, organizational contexts, and regulatory environments.

Ultimately, organizations cannot effectively govern what they cannot reliably document, trace, and verify. As sustainability reporting moves toward greater transparency, accountability, and assurance, document management maturity may prove to be a critical but underappreciated element of effective ESG governance. The conceptual model proposed in this study, Document Management Maturity → ESG Information Quality and Traceability → ESG Governance Effectiveness → Sustainable Corporate Performance, provides a foundation for future research and a new perspective on the role of information governance in sustainable business success.

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