

Quality of Accounting Information and Organizational Legitimacy: An Analysis in Light of Institutional Theory

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Abstract: The quality of accounting information has been progressively recognized as a central element for transparency, the reliability of financial data, and the consolidation of organizational legitimacy in complex regulatory environments. Although contemporary literature examines technical, technological, and governance determinants associated with financial reporting, a gap persists regarding the systematic articulation between informational quality and organizational legitimacy from the perspective of Institutional Theory. Given this scenario, the present study aims to analyze the quality of accounting information and its relationship with organizational legitimacy in light of Institutional Theory. To this end, a qualitative approach of a theoretical-analytical nature is adopted, structured through an integrative literature review with a semi-prism design, combining classic foundations of organizational institutionalism and recent empirical evidence identified in the Web of Science using a single descriptor. The results indicate that informational quality is not merely a technical attribute, but results from the interaction between internal capabilities, governance mechanisms, institutional pressures, and normative adaptation processes. It is evident that accounting information operates simultaneously as a technical measurement tool and as an institutional mechanism of credibility, reinforcing the organizational position within the institutional field. It is concluded that the quality of accounting information should be understood as a strategic institutional construct, whose effectiveness depends on the convergence between regulatory compliance, structured governance, and social expectations.

Keywords: *Accounting Information Quality; Organizational Legitimacy; Institutional Theory; Corporate Governance; Financial Reporting.*

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I. INTRODUCTION

The production of high-quality accounting information is increasingly perceived as a central factor for transparency, the reliability of financial data, and the strengthening of internal and external control mechanisms in organizations (Sunarta & Astuti, 2023). Recent studies have shown that the quality of accounting information is not limited to technical or economic performance metrics, but integrates organizational and institutional variables that influence how information is prepared, communicated, and used by internal and external stakeholders in complex decision-making processes. Contemporary literature indicates that the production of accounting information is conditioned by economic, political, and technological factors that reflect both normative forces and institutional practices established in the organizational context (Silva, Soares & Barbosa Neto, 2025).

Although the most recent studies analyze determinants of the quality of accounting information in different organizational contexts, there is a gap regarding the interpretation of these processes from the perspective of Institutional Theory in relation to organizational legitimacy. Part of the contemporary literature on institutional pressures and disclosure practices highlights that, in regulated environments, coercive norms and social expectations shape not only the adoption of accounting standards, but also the very perception of conformity and institutional legitimacy (Elmanaseer, 2025). Furthermore, emerging literature indicates that institutional forces—coercive, normative, and mimetic—remain fundamental to understanding how accounting and disclosure practices stabilize and become instruments of continuous legitimation (Juráček, 2025).

In this context, this article aims to analyze the quality of accounting information and its relationship with organizational legitimacy in light of Institutional Theory. To this end, an integrative literature review is adopted, with a semi-prism design, which allows for the identification, organization, and interpretation of theoretical and empirical contributions that articulate evidence on the role of institutional pressures and informational production in the construction of organizational legitimacy in the accounting field. The proposed approach thus seeks to offer an integrated and up-to-date view of how informational quality functions not only as a technical attribute, but also as an institutional mechanism that impacts the social perception and acceptance of organizations.

II. MATERIALS AND METHODS

This study is characterized as qualitative research of a theoretical-analytical nature, structured from an integrative literature review. The choice for this methodological design stems from the need to articulate classic foundations of Institutional Theory with recent empirical evidence on the quality of accounting information and organizational legitimacy, allowing for critical integration between consolidated theoretical tradition and contemporary productions. The construction of the theoretical corpus initially occurred through the incorporation of classic authors

of the new organizational institutionalism, with emphasis on Meyer and Rowan (1977) and DiMaggio and Powell (1983), whose contributions are central to understanding the mechanisms of isomorphism, structural conformity, and the search for legitimacy in organizational fields. These references provided the necessary interpretative basis to understand how accounting practices and disclosure standards can be shaped by coercive, normative, and mimetic pressures.

Additionally, recent scientific articles published between 2024 and 2025 were incorporated, located through the Google Scholar database, using combined descriptors in Portuguese and English, such as "qualidade da informação contábil", "accounting information quality", "legitimidade organização", "governança", "blockchain and accounting", "artificial intelligence in accounting" and "accounting transparency". These studies contributed to consolidating the state of the art and updating the debate about the influence of emerging technologies, governance mechanisms and disclosure practices on the perception of organizational legitimacy.

In addition to the theoretical construction, a structured survey was carried out in the Web of Science (WoS) database, with the aim of delimiting an empirical corpus aligned with the phenomenon investigated. The search was carried out in the Topic (TS) field, using a single and combined descriptor, according to the following strategy: ("accounting information quality" OR "financial reporting quality") AND ("organizational legitimacy" OR "institutional theory"). The adoption of a single descriptor aimed to preserve thematic coherence and avoid excessive dispersion of results. The search resulted in 11 articles, which were fully incorporated into the empirical corpus of the analysis. Considering the small number of records and their thematic adherence, no additional exclusion filters were applied.

The 11 studies were subjected to in-depth analytical reading, including abstracts, introductions, results, and conclusions. The analysis was conducted using a thematic content analysis technique, from an inductive perspective, allowing the identification of recurring patterns and the construction of emerging categories related to the quality of accounting information as a mechanism for institutional compliance, governance and transparency as vectors of organizational legitimacy, and institutional pressures as determinants of the adoption of reporting and disclosure practices. Although the study did not follow a formal systematic review protocol with a complete PRISMA workflow, the process was conducted in a structured manner, with explicit definition of the database, delimited descriptor, and comprehensive analysis of the selected studies, ensuring methodological consistency and interpretative transparency. In this way, the integrative review functioned as a mechanism for articulating the classic theoretical framework with contemporary empirical evidence, allowing for the analysis of the quality of accounting information as a phenomenon that is simultaneously technical and institutional.

III. LITERATURE REVIEW

The quality of accounting information, in the contemporary context, cannot be understood solely as a technical attribute associated with financial measurement and disclosure. Recent literature demonstrates that its configuration is deeply associated with technological transformations and institutional pressures that shape organizational practices. Studies on digital transformation in accounting indicate that the incorporation of technologies such as blockchain, artificial intelligence, and automation redefines processes for generating, validating, and disclosing accounting data, simultaneously altering the criteria of reliability, timeliness, and transparency (Barros et al., 2025; Silva et al., 2024). This reconfiguration shifts the focus from operational execution to informational governance, suggesting that the quality of information increasingly depends on the integration between technology, internal control, and analytical capacity.

From the perspective of technological innovation, the literature points out that digitization expands the traceability and security of transactions, strengthening classic attributes of accounting information, such as verifiability and integrity (Barros et al., 2025). However, these advances do not operate in an institutional vacuum. The adoption of emerging technologies faces regulatory, cultural, and normative barriers that condition their effective institutionalization (Silva et al., 2025). Thus, the quality of accounting information becomes mediated by institutional arrangements that define standards of compliance, accountability, and legitimacy.

In the field of auditing, evidence suggests that technologies such as RPA and artificial intelligence enhance the detection of inconsistencies and improve the reliability of financial reports (Silva et al., 2025). However, such gains depend on the organizational capacity to align technological innovation with appropriate governance structures. The literature demonstrates that, without normative standardization and professional training, automation can generate interpretative asymmetries and risks of excessive dependence on algorithmic systems (Barbosa et al., 2025). In this way, the quality of accounting information ceases to be exclusively a product of normative technique and begins to reflect the interaction between technology, professional judgment, and institutional context.

The discussion on public transparency reinforces this argument. Studies on accounting and public management show that the mere formal disclosure of data does not guarantee informational quality if there is no organizational culture oriented towards accountability and social control (Santiago et al., 2024). Transparency, therefore, takes on an institutional dimension: its effectiveness depends on the internalization of normative values that support organizational legitimacy before multiple audiences.

In the environmental field, the literature demonstrates that the incorporation of environmental accounting practices and ESG disclosure strengthens the perception of corporate legitimacy, especially in contexts of regulatory and social

pressure (Campana et al., 2025). However, the absence of normative harmonization and the risk of greenwashing show that the quality of environmental information is conditioned by institutional consistency between discourse and practice. Organizational legitimacy, in this scenario, becomes the result of coherence between accounting disclosure and social expectations.

Institutional Theory provides an analytical framework for interpreting these phenomena. Organizations operate in environments characterized by coercive, normative, and mimetic pressures that shape accounting practices and disclosure standards (DiMaggio & Powell, 1983). The pursuit of legitimacy leads organizations to adopt structures and technologies perceived as socially appropriate, even when the technical gains are not fully demonstrable (Meyer & Rowan, 1977). In this sense, the adoption of digital technologies and advanced accounting information systems can be interpreted as a strategic response to institutional expectations of modernization and compliance.

Furthermore, contemporary literature suggests that the quality of accounting information acts as a mechanism for organizational legitimation. By producing reports perceived as reliable, transparent, and aligned with normative standards, organizations reinforce their position in the institutional field (Barros et al., 2025; Campana et al., 2025). However, when there is a misalignment between technological innovation and institutional governance, legitimacy can be weakened, demonstrating that informational quality is not merely a technical attribute, but a socially mediated construction. Thus, the state of the art reveals theoretical convergence in three central dimensions: (i) technology as a vector for the reconfiguration of accounting information; (ii) governance as a mechanism for institutional stabilization and validation; and (iii) legitimacy as a symbolic result of informational conformity. The quality of accounting information therefore emerges as a hybrid phenomenon, situated at the intersection between technological innovation and institutional pressures, requiring an integrated approach that articulates technique, strategy, and institutional framework.

IV. DISCUSSION AND RESULTS

The analysis of the selected articles allowed us to identify four central categories that structure the discussion about the quality of accounting information in the organizational context: (i) internal capabilities and accounting competence as determinants of quality, (ii) governance and audit mechanisms as institutional guarantees of reliability, (iii) institutional pressures and public visibility as conditioning factors of informational behavior, and (iv) normative change processes and organizational adaptation as factors in consolidating quality. These categories emerge from the thematic recurrence observed in the studies and reveal that informational quality is built at the intersection between internal structure and institutional environment.

The quality of accounting information is revealed, firstly, as a product of the organizational capabilities that support its production. Tran et al. (2021) demonstrate that

leadership and accounting technical capacity directly influence accountability through the quality of financial reporting, indicating that the informational standard depends on internal competencies that guarantee consistency and rigor. In the same sense, Tran et al. (2022) show that structural organizational factors condition the transformation of the quality of financial statements in government agencies, reinforcing that informational reliability does not only stem from the existence of standards, but from the institutional ability to operationalize them. The convergence of these studies supports the idea that quality is consolidated when internal capabilities stabilize as organizational routines.

This dimension is complemented by the decisional utility of accounting information. Cohen (2017) argues that changes in the accounting basis impact the comparability and intelligibility of government reporting, affecting its ability to support organizational decisions. Informational quality, therefore, depends on the conceptual framework that guides measurement and the consistency in the application of accounting criteria. When information does not meet the requirements of clarity and comparability, its institutional function of guiding choices and reducing uncertainties is compromised, showing that quality is intrinsically linked to organizational credibility.

In the context of governance, informational quality finds support in formal monitoring mechanisms. Kunsrison et al. (2025) demonstrate that the quality of the audit committee is associated with raising the standard of financial reporting, suggesting that supervisory structures reduce the risks of informational fragility. Convergingly, Bagis et al. (2023) reinforce that robust audit committees, from an institutional perspective, function as devices that discipline practices and strengthen the credibility of reporting. These findings indicate that accounting quality stabilizes when governance structures operate as guarantees of compliance and control.

The incorporation of technology expands this discussion by introducing new monitoring and analysis tools. Saleh and Al-Mughrabi (2023) show that auditing analytics contributes to improving informational quality by expanding detection and verification capabilities, provided it is integrated into organizational routines. Technology, however, does not replace the existing institutional structure, but depends on its absorption by the organization to produce consistent effects. Thus, informational quality emerges from the interaction between analytical tools and the institutional capacity to use them systematically.

In addition to internal factors, external pressures exert a decisive influence on the quality of accounting information. Perera and Jubb (2024) demonstrate that greater political visibility is associated with higher standards of earnings quality, suggesting that public scrutiny intensifies incentives for informational consistency. Rahman et al. (2023) reinforce this interpretation by relating social responsibility practices to accounting quality, indicating that reporting can function as a legitimizing mechanism before stakeholders. Quality, in this context, operates as an organizational signal of conformity and

competence, responding to the expectations of the institutional environment.

The influence of the institutional context is further explored by Rahman (2010), who demonstrates that regulatory enforcement and institutional characteristics shape the quality of accounting information, especially in emerging economies. The study shows that the robustness of the regulatory environment conditions incentives and standards of informational behavior. In a complementary way, Hines (2015) argues that regulation and ethics influence accounting quality by inserting normative and moral dimensions into the reporting process, reinforcing that credibility depends on adherence to socially accepted standards.

Finally, regulatory change processes reveal that informational quality requires consistent organizational adaptation. Trabulsi et al. (2025) demonstrate that challenges in the implementation of IPSAS directly impact the stability and consistency of reporting in the public sector, indicating that formal adoption does not guarantee effective quality. The consolidation of quality depends on the internalization of practices and the reconfiguration of organizational routines, showing that institutional transformation and informational quality are interdependent.

In an integrated way, the studies analyzed converge in supporting the idea that the quality of accounting information is not an isolated attribute, but the result of the interaction between internal capabilities, governance, technology, institutional pressures, and regulatory change processes. Accounting information thus assumes a dual function: a technical instrument for measurement and an institutional mechanism of credibility, configuring itself as a central element in sustaining organizational legitimacy.

V. CONCLUSION

This study aimed to analyze the quality of accounting information and its relationship with organizational legitimacy in light of Institutional Theory, based on an integrative literature review structured with a semi-prism design. The analysis developed allowed for the articulation of recent empirical evidence with classic institutional foundations, showing that the quality of accounting information cannot be understood as a merely technical attribute, restricted to measurement criteria or normative compliance, but as an institutionally conditioned and socially constructed phenomenon.

The results indicate that informational quality emerges from the interaction between internal capabilities, governance mechanisms, institutional pressures, and normative change processes. Accounting technical competence, organizational leadership, and audit structure are configured as structuring elements of the consistency and reliability of reporting. However, these factors do not operate in isolation. Public visibility, regulatory enforcement, and social expectations intensify incentives for compliance, converting informational quality into a strategic mechanism for organizational legitimation. In this sense, accounting information begins to

play a symbolic and institutional role, signaling adherence to socially recognized standards and strengthening the organization's position in the institutional field.

The incorporation of analytical technologies and advanced auditing systems expands the technical potential of accounting information, but its effectiveness depends on the institutional capacity for absorption and integration into organizational routines. Technology, therefore, does not replace the institutional structure; on the contrary, its contribution to informational quality is conditioned by the existence of consistent governance and normative internalization. The formal adoption of accounting standards, as demonstrated in the normative implementation processes in the public sector, does not ensure effective quality if there is no organizational reconfiguration compatible with institutional requirements.

From a theoretical point of view, the study contributes by integrating Institutional Theory into the contemporary debate on the quality of accounting information, overcoming approaches that treat it exclusively from a technical or economic perspective. Informational quality is revealed as a result of the convergence between normative compliance, organizational capacity, and environmental pressures, reinforcing that organizational legitimacy depends on the consistency between reporting practices and institutional expectations. Thus, accounting information is consolidated as a strategic and institutional resource, whose credibility sustains social acceptance and organizational stability.

As an analytical implication, the framework developed suggests that future empirical investigations can deepen the analysis of how different institutional arrangements and levels of regulatory enforcement influence the activation of internal mechanisms of informational quality. Furthermore, comparative studies between distinct regulatory contexts can broaden the understanding of the conditions under which the quality of accounting information effectively translates into sustainable organizational legitimacy.

It is concluded that the quality of accounting information should be interpreted as an institutional construct that articulates technique, governance, and the normative environment. Its function transcends economic measurement, configuring itself as a central instrument in the production and maintenance of organizational legitimacy in the contemporary accounting field.

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