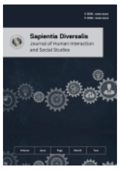

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When Likes Become the Balance Sheet: Digital Folklore, Performative Accountability, and the Politics of Accounting Legitimacy in the Platform Era

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Abstract

This study develops a critical conceptual examination of the changing relationship between digital communication, accountability, and legitimacy in contemporary platform environments. Using a non-empirical qualitative design grounded in critical literature synthesis and abductive conceptual interpretation, the study integrates scholarship from accounting, digital culture, legitimacy theory, sustainability reporting, and platform governance to explain how organizational performance is increasingly interpreted through symbolic visibility rather than exclusively through formal reporting mechanisms. The analysis identifies three interconnected transformations. First, accountability increasingly operates performatively through recurring digital narratives, visual formats, and public interaction. Second, legitimacy becomes progressively shaped by symbolic recognition and communicative circulation, producing forms of social validation that may appear persuasive despite limited evidentiary grounding. Third, the expansion of algorithmically mediated visibility creates new tensions between public attention and accounting materiality, generating conditions of reduced auditability and intensified dependence on symbolic indicators. The study proposes a multilayer analytical framework consisting of actor, claim, formula, validation, and verification dimensions to distinguish communicative legitimacy from accountable performance. The article contributes theoretically by extending accounting inquiry toward platform-mediated accountability and contributes methodologically through a conceptual model for interpreting digital reporting practices beyond conventional disclosure frameworks.

Keywords: *Digital Folklore, Performative Accountability, Legitimacy Politics, Algorithmic Materiality, Digital Reporting*

INTRODUCTION

Over the last decade, the architecture of public accountability has undergone a profound transformation driven by platformization, algorithmic mediation, and the expansion of digitally mediated social interaction, generating a new communicative environment in which visibility increasingly competes with verification as the basis of institutional trust. Contemporary organizations ranging from corporations and public agencies to educational institutions and small enterprises no longer rely exclusively on audited reports, financial disclosures, sustainability statements, or formal governance mechanisms to demonstrate responsibility and performance. Instead, organizational legitimacy is increasingly negotiated through continuous flows of digital artifacts including visual campaigns, CSR narratives, testimonial cultures, achievement posters, short-form videos, symbolic gestures, and audience engagement metrics. This shift has repositioned accounting and accountability beyond their traditional documentary boundaries and into the realm of symbolic circulation and mediated perception. Critical accounting scholarship has long emphasized that accountability is not merely a technical mechanism of information transfer but a socially constructed relation embedded in practices of visibility, recognition, and organizational self-presentation (Roberts, 1991; Parker, 2005). Parallel developments in digital governance studies have further demonstrated that contemporary accountability systems are increasingly shaped by platform infrastructures that privilege immediacy, affective engagement, and public responsiveness over procedural verification and institutional depth (Nurohmah, 2025; Al Rahmatia et al., 2025). In this evolving environment, social approval indicators such as likes, shares, comments, and algorithmic amplification begin to function as informal currencies of credibility, creating conditions in which symbolic recognition increasingly resembles a parallel economy of accountability.

Existing scholarship has generated substantial insights into how organizations construct legitimacy and communicate responsibility, yet these insights remain fragmented across disciplinary traditions that rarely speak directly to one another. Legitimacy theory has demonstrated that organizations actively manage perceptions in order to align themselves with prevailing social expectations and maintain institutional acceptance (Suchman, 1995). Research in social and environmental accounting has simultaneously shown that disclosure practices often operate not merely as neutral communication devices but as strategic mechanisms through which organizations construct narratives of responsibility and secure stakeholder approval (Michelon et al., 2015; Parker, 2005). More recent studies in digital accountability suggest that technological infrastructures increasingly mediate how public performance is interpreted and judged, creating new tensions between transparency, responsiveness, and symbolic governance (Nurohmah, 2025; Al Rahmatia et al., 2025). Emerging work in Indonesian accounting scholarship has further revealed that accountability practices are becoming entangled with symbolic interaction, cultural representation, and public visibility, especially in contexts where social meaning and institutional recognition overlap (Ashar et al., 2025). At the same time, investigations into digital political infrastructures indicate that platform logic may produce paradoxical outcomes in which technological expansion intensifies symbolic participation while simultaneously exposing vulnerabilities in institutional accountability and public trust (Anggriawan et al., 2025). Collectively, these studies indicate that contemporary accountability increasingly operates through performative and communicative mechanisms, yet they stop short of theorizing how repetitive digital narratives, platform validation, and vernacular content cultures reshape accounting meanings themselves.

Despite these advances, the literature still exhibits significant conceptual and empirical limitations that restrict its capacity to explain emerging forms of digital legitimacy production. First, dominant accounting studies continue to privilege formal disclosure systems while treating digital content as secondary communication rather than as a constitutive arena in which accountability claims are produced, circulated, and contested. Second, research on legitimacy frequently assumes that public approval reflects substantive institutional alignment, leaving insufficient room to interrogate the distinction between visibility and verifiability in platform environments (Suchman, 1995). Third, disclosure studies have demonstrated that reporting quality cannot be reduced to disclosure volume, yet they have not adequately addressed how symbolic amplification through digital infrastructures may distort perceptions of organizational performance (Michelon et al., 2015). Fourth, normative critiques of contemporary accounting increasingly warn that transparency and accountability risk losing their ethical content when transformed into aesthetic or reputational exercises detached from substantive responsibility (Habbe & Pagalung, 2025). Existing digital accountability discussions also remain largely focused on governance efficiency and technological adaptation rather than examining how algorithmic attention regimes reorganize standards of materiality, credibility, and evidence (Nurohmah, 2025; Al Rahmatia et al., 2025). As a result, an unresolved conceptual gap persists regarding whether digital validation constitutes an extension of accountability or merely its performative simulation.

This unresolved gap carries both scientific and practical urgency because contemporary institutions increasingly operate under conditions where public judgment emerges before formal verification occurs. Organizations today invest substantial resources in producing communicative performances designed to demonstrate social responsibility, environmental commitment, institutional success, and ethical conduct, yet these performances frequently achieve legitimacy through affective circulation rather than evidentiary substantiation. Such conditions raise critical questions for accounting scholarship concerning whether digital attention should be interpreted as informational value, whether symbolic engagement can substitute for accountability mechanisms, and whether platform metrics create a new form of materiality detached from organizational consequences. The urgency becomes particularly visible in contexts of CSR communication, public-sector performance claims, educational branding, and digitally mediated trust formation, where selective disclosure, image management, and narrative optimization may obscure the relationship between representation and actual outcomes (Michelon et al., 2015). Contemporary critiques have increasingly argued that accountability systems face a risk of ethical erosion when public recognition becomes detached from demonstrable responsibility and institutional reflexivity (Habbe & Pagalung, 2025; Roberts, 1991). These developments suggest that accounting scholarship requires analytical tools capable of interrogating not only what organizations report but also how visibility itself becomes an instrument of legitimacy.

Against this background, the present study positions itself at the intersection of digital folklore studies, social and sustainability accounting, legitimacy theory, and critical accountability scholarship by introducing folklore as an analytical entry point for understanding the cultural production of accounting meanings in platform societies. Rather than conceptualizing digital content as peripheral communication, this study treats repetitive visual formats, testimonial structures, symbolic narratives, public reactions, and engagement metrics as forms of vernacular accountability through which organizational claims acquire social recognition. The proposed perspective departs from conventional disclosure analysis by examining how legitimacy is enacted performatively and reproduced through formula, repetition, symbolic circulation, and algorithmic validation. This positioning extends existing accounting debates beyond the dichotomy between formal reporting and strategic impression management and argues that digital attention economies create a new layer of accountability politics in which institutional credibility becomes increasingly mediated by platform visibility. Through this lens, likes, comments, views, and circulation are not interpreted as accounting evidence but as socially produced indicators whose authority emerges from collective recognition and therefore demands systematic scrutiny.

This study aims to develop a critical conceptual framework for understanding how digital folklore operates as a mechanism of performative accountability and legitimacy construction within contemporary platform environments. More specifically, the study seeks to explain how organizational actors transform symbolic content into claims of responsibility, how audience validation shapes perceived organizational performance, and how such claims may be differentiated from substantively verifiable accountability practices. The research contributes theoretically by extending accounting scholarship toward a model of platform-mediated accountability that integrates symbolic performance, legitimacy production, and algorithmic visibility into a unified analytical structure. Methodologically, it proposes a critical literature synthesis capable of connecting dispersed conversations across accounting, digital culture, and governance studies into an operational framework for examining claims, validation processes, symbolic formulas, and conditions of auditability in contemporary digital reporting environments.

RESEARCH METHODS

This study adopts a non-empirical research design grounded in a critical conceptual approach and structured as a qualitative literature-based inquiry. Rather than generating primary observational data, the study develops theoretical propositions through systematic engagement with interdisciplinary scholarship at the intersection of accounting, digital culture, platform studies, legitimacy theory, and accountability research. The analytical corpus was constructed through purposive and relevance-based literature selection aimed at identifying works that explain how organizational performance, public accountability, symbolic communication, and legitimacy formation operate within digitally mediated environments. The selection process prioritized peer-reviewed journal articles, conceptual papers, and foundational theoretical contributions in social and environmental accounting, sustainability reporting, digital accountability, narrative disclosure, platform governance, and cultural interpretation of organizational communication. Inclusion criteria emphasized publications with explicit explanatory value for understanding accountability beyond formal reporting mechanisms, particularly studies addressing symbolic representation, public validation, disclosure quality, performative communication, and institutional legitimacy. Literature that discussed digital practices merely as technological infrastructure without conceptual implications for accountability formation was excluded. The review process proceeded iteratively through identification, thematic screening, conceptual mapping, and theoretical integration to ensure coherence between the emerging analytical categories and the central argument of the study.

The analytical strategy employs a critical narrative synthesis combined with abductive conceptual interpretation to construct an integrative framework for examining digital folklore as a mechanism of performative accountability and legitimacy production. Analysis was conducted in four interconnected stages. First, core constructs derived from digital folklore including formula, repetition, variation, social validation, and platform circulation were extracted and conceptually stabilized. Second, these constructs were interpreted through accounting perspectives encompassing social accountability, legitimacy management, narrative disclosure, symbolic performance, and auditability. Third, relational analysis was undertaken to identify how digital content transforms from communicative expression into accountability claims and how platform metrics acquire quasi-evaluative authority despite lacking formal evidentiary status. Fourth, findings were synthesized into a multilayer analytical model consisting of actor, claim, formula, validation, and verification dimensions, allowing examination of the transition from symbolic visibility to accountable representation. Interpretation followed principles of reflexive conceptual analysis and internal theoretical consistency rather than statistical generalization, with analytical rigor maintained through iterative comparison across conceptual domains, explicit boundary setting between accounting and non-accounting phenomena, and continuous testing of interpretive coherence against established accounting theory.

RESULTS AND DISCUSSION

From Digital Visibility to Performative Accountability: Reconfiguring the Meaning of Accounting in Platform Environments

Contemporary platform environments reveal that organizational accountability increasingly emerges through public visibility rather than through the exclusive authority of formal reporting infrastructures. The conceptual synthesis conducted in this study indicates that digital content operates not merely as an extension of communication but as an arena in which organizations perform responsibility, construct trust, and negotiate social recognition. This pattern reflects a gradual displacement of accounting from a documentary regime toward a symbolic regime in which visual evidence, emotional resonance, and audience engagement participate in shaping perceived organizational performance (Arnaboldi et al., 2017). The analytical implication is that accountability in digital contexts can no longer be interpreted solely as the transmission of verified information but must also be understood as a process of public enactment.

The reviewed literature suggests that platform-mediated accountability differs fundamentally from conventional disclosure because its legitimacy is generated through circulation rather than institutional certification. Existing accounting scholarship has long recognized that disclosure possesses symbolic functions beyond information transfer, yet digital environments intensify this dynamic by accelerating the conversion of representation into evaluation (Deegan, 2002). Organizational actors increasingly communicate through images of action instead of evidence of consequence, creating accountability signals that become persuasive before they become verifiable (Roberts, 1991). Such developments reposition visibility as an active accounting resource rather than a secondary communicative outcome.

A critical finding emerging from the conceptual synthesis concerns the transformation of digital folklore into organizational reporting behavior. Folkloric structures such as repetition, recognizable templates, symbolic simplification, and audience participation increasingly appear in institutional communication practices and influence how performance narratives gain legitimacy. This observation resonates with arguments that cultural expression in digital environments acquires social authority through circulation and adaptive reproduction rather than through formal institutional endorsement (Rosvita et al., 2025). Under these conditions, organizational storytelling becomes increasingly standardized through recurring symbolic formulas that create familiarity and credibility.

The study identifies that performative accountability does not eliminate formal accountability but reorganizes the sequence through which accountability is socially experienced. Public audiences frequently encounter visualized claims of achievement, social responsibility, and ethical commitment before encountering audited reports or formal disclosures. This sequencing effect strengthens what accountability theory identifies as the relational and perceptual dimensions of organizational visibility (Roberts, 1991). Digital legitimacy therefore emerges not after evaluation but during interaction itself.

This conceptual reordering also reshapes institutional strategies of reputation construction and risk management. Social and environmental reporting scholarship has demonstrated that organizations frequently employ disclosure practices to secure legitimacy and manage external expectations under conditions of reputational uncertainty (Bebbington et al., 2008). Platform environments intensify this tendency because organizational reputation becomes increasingly dependent on continuous communicative responsiveness rather than periodic reporting cycles. Accountability consequently evolves into an ongoing performative exercise rather than a temporally bounded disclosure obligation. To clarify the analytical transition identified in the literature synthesis, Table 1 presents the conceptual movement from conventional accountability logic toward platform-mediated performative accountability.

Table 1. Conceptual Shift from Formal Accountability to Platform-Mediated Accountability

Analytical Dimension	Conventional Accountability	Platform-Mediated Accountability
Primary Evidence	Formal reports and audited data	Visual claims and public engagement
Validation Mechanism	Institutional verification	Social recognition and circulation
Temporal Logic	Periodic disclosure	Continuous visibility
Dominant Medium	Documents and statements	Images, videos, testimonials
Source of Legitimacy	Compliance and accountability	Attention and public affirmation
Evaluation Basis	Measurable outcomes	Perceived responsiveness

The conceptual distinctions shown in Table 1 indicate that platform accountability introduces additional evaluative layers without replacing formal accounting structures. Attention metrics become socially meaningful because audiences frequently interpret responsiveness and visibility as indicators of organizational quality. Such tendencies correspond with emerging debates suggesting that digital accountability infrastructures increasingly privilege interactional legitimacy over procedural legitimacy (Nurohmah, 2025; Uno & Ngabito, 2025). The significance of this shift lies not in technological change itself but in the redistribution of authority over how performance becomes recognizable.

The literature further indicates that platform environments encourage organizations to prioritize communicative immediacy over substantive completeness. Research on disclosure quality demonstrates that the persuasive effect of reporting does not necessarily correlate with informational depth and may instead rely on selective presentation and narrative coherence (Michelon et al., 2015). This finding becomes more consequential when organizational communication occurs through highly compressed digital formats optimized for attention rather than analytical scrutiny. Accounting visibility consequently risks becoming detached from accountability substance.

Another conceptual outcome concerns the emergence of symbolic compression as a mechanism of legitimacy production. Organizational claims that once required extensive narrative explanation increasingly become condensed into symbolic indicators such as campaign images, achievement graphics, social reactions, and testimonial fragments. This phenomenon echoes broader critiques that contemporary accountability systems are vulnerable to losing ethical depth when transparency becomes indistinguishable from appearance management (Habbe & Pagalung, 2025). Symbolic compression does not eliminate information but restructures how information acquires social force.

These findings also suggest that performative accountability is closely related to institutional adaptation rather than institutional decline. Studies of public governance and digital transformation show that accountability mechanisms increasingly incorporate interaction, accessibility, and communicative participation as operational expectations (Mappisabbi et al., 2024; Al Rahmatia et al., 2025). Similar tendencies appear in discussions of co-governance and digitally mediated service legitimacy where responsiveness becomes a visible component of institutional evaluation (Uno & Ngabito, 2025). The challenge for accounting scholarship is not to reject these developments but to establish conceptual boundaries between communicative recognition and evidentiary accountability.

A final result emerging from this analytical stage is that platform visibility should be interpreted as a preliminary social signal rather than an accounting outcome. Visibility may indicate attention, approval, or recognition, yet such indicators remain analytically distinct from demonstrated performance and verified responsibility. Recent discussions of digital accounting infrastructures also emphasize that emerging technological ecosystems reshape information circulation without eliminating the need for institutional validation and interpretive caution (Kaban et al., 2025; Sadiyah & Ibrahim, 2026). The resulting proposition is that performative accountability becomes analytically useful only when connected to structures of verification rather than treated as self-sufficient evidence of organizational legitimacy.

Legitimacy, Symbolic Performance, and the Political Economy of Digital Recognition

The second analytical result emerging from the conceptual synthesis concerns the changing architecture of legitimacy under platform conditions and its implications for accounting interpretation. Legitimacy no longer appears exclusively as an institutional consequence of demonstrated performance but increasingly emerges as an outcome of communicative visibility and symbolic resonance. Classical legitimacy theory has explained that organizations survive not only through operational efficiency but also through their capacity to align with socially accepted norms and expectations (Suchman, 1995). Platform environments intensify this process because legitimacy becomes observable, measurable, and continuously negotiated through public interaction.

The literature indicates that digital legitimacy differs from conventional institutional legitimacy because recognition is increasingly distributed through audience participation rather than concentrated in formal evaluative mechanisms. Visibility metrics create the appearance of collective endorsement and frequently transform public reaction into an informal indicator of organizational credibility. Such tendencies expand the symbolic dimension of accountability already identified within social and environmental accounting literature (Parker, 2005). The analytical consequence is that legitimacy becomes progressively dependent upon recognition dynamics rather than solely upon organizational conduct.

Conceptual comparison across the reviewed studies reveals that contemporary organizations strategically convert communicative activity into legitimacy resources. Sustainability reports, integrated disclosures, social campaigns, and digital narratives increasingly function as institutional façades that stabilize public expectations even when underlying organizational practices remain difficult to observe. Critical accounting scholarship has described this condition as a process through which reporting may become performative and detached from substantive transformation (Cho et al., 2015). Digital circulation amplifies this possibility because symbolic coherence often becomes more visible than operational complexity.

This pattern suggests that accounting communication increasingly operates through selective amplification rather than comprehensive representation. Research on sustainability reporting has shown that disclosures frequently present idealized organizational identities while minimizing contradictory realities and unresolved tensions (Boiral, 2013). Platform environments strengthen this asymmetry because content selection becomes intertwined with algorithmic visibility and audience engagement mechanisms. Public legitimacy consequently risks becoming structured around communicative success instead of accountability depth.

The literature synthesis further identifies that organizational legitimacy in digital environments increasingly relies on narrative modularity. Institutional actors repeatedly assemble recognizable visual and textual fragments that allow audiences to interpret performance rapidly and with minimal informational effort. Similar tendencies appear in discussions of integrated reporting where organizational narratives may privilege coherence and strategic readability over plural accountability perspectives (Brown & Dillard, 2014). Legitimacy therefore becomes a product of narrative architecture as much as institutional behavior. To operationalize this conceptual transition, Table 2 presents the interpretive relationship between symbolic performance and legitimacy formation identified in the analytical synthesis.

Table 2. Mechanisms of Legitimacy Production in Platform-Based Accountability

Symbolic Mechanism	Organizational Function	Legitimacy Effect	Accounting Risk
Achievement Visualization	Signal performance	Recognition accumulation	Overstatement
CSR Storytelling	Display responsibility	Moral approval	CSR-washing
Testimonial Curation	Build trust	Social validation	Selective representation
Platform Engagement	Demonstrate responsiveness	Audience legitimacy	Metric dependency

Symbolic Mechanism	Organizational Function	Legitimacy Effect	Accounting Risk
Repetitive Narratives	Stabilize institutional image	Symbolic consistency	Reduced auditability

The conceptual relationships shown in Table 2 indicate that legitimacy increasingly operates through symbolic simplification rather than informational completeness. Organizational communication becomes effective not because it communicates more information but because it produces recognizable meanings that reduce interpretive uncertainty. This observation supports earlier arguments that disclosure functions simultaneously as accountability practice and legitimacy strategy (Deegan, 2002; Michelon et al., 2015). Recognition indicators therefore become politically consequential because they influence how accountability claims are socially accepted.

The analysis also demonstrates that platform legitimacy contains an embedded political dimension concerning the authority to define organizational reality. Visibility is not distributed equally because algorithms, institutional resources, communication expertise, and audience structures shape whose narratives become dominant. Recent discussions of electoral digital infrastructures illustrate that technological systems may create participatory expansion while simultaneously reproducing asymmetrical conditions of influence and recognition (Anggriawan et al., 2025). Similar mechanisms appear in accounting communication when organizations gain legitimacy through visibility advantages rather than superior accountability practices.

Another conceptual outcome concerns the emergence of symbolic substitution within contemporary reporting environments. Instead of replacing accountability directly, symbolic performance gradually occupies interpretive space that was previously reserved for evidence, evaluation, and institutional scrutiny. Discussions on public accountability in digital contexts indicate that transparency increasingly becomes associated with access and responsiveness rather than with demonstrable explanatory adequacy (Nurohmah, 2025). This transformation alters not only how organizations communicate but also how stakeholders learn to evaluate organizational claims.

The literature also suggests that symbolic legitimacy remains institutionally unstable because recognition alone cannot secure long-term accountability credibility. Research on disclosure quality repeatedly indicates that legitimacy constructed through communication requires consistency, informational reliability, and observable commitment to sustain stakeholder confidence (Michelon et al., 2015). Symbolic affirmation without institutional reinforcement risks producing legitimacy volatility when audiences encounter contradictory evidence. Platform legitimacy therefore possesses high circulatory power but limited epistemic durability.

A final analytical implication concerns the need to reinterpret legitimacy as a layered accounting phenomenon rather than a binary institutional condition. Symbolic approval, public interaction, disclosure strategy, and formal verification increasingly coexist and interact instead of replacing one another. Studies of political disclosure and institutional reporting similarly indicate that communication practices become more influential when embedded within broader structures of governance and strategic signaling (Abrar et al., 2025). This interpretation positions legitimacy not as proof of accountability but as an observable process through which accountability claims compete for public acceptance.

Auditability, Algorithmic Materiality, and the Limits of Platform-Based Accountability

The final analytical result generated through the conceptual synthesis concerns the emergence of auditability as the decisive boundary separating digital recognition from accounting accountability. The literature reviewed in this study indicates that platform environments do not eliminate accountability demands but transform the conditions through which accountability becomes observable and contestable. Visibility metrics, testimonial accumulation, and symbolic interaction increasingly shape perceptions of performance, yet they do not inherently establish evidentiary reliability. This distinction becomes analytically central because accounting retains its legitimacy not through attention but through its capacity to sustain reasoned verification (Roberts, 1991).

The conceptual analysis demonstrates that one of the most significant consequences of platform expansion is the emergence of algorithmic materiality. Information becomes socially important not necessarily because of its substantive consequences but because of its probability of circulation, repetition, and amplification. This condition departs from classical accounting assumptions in which materiality is linked to decision relevance and measurable impact. Contemporary scholarship on accounting and digital infrastructures has already warned that social media and big data environments may alter how organizational information is produced, interpreted, and acted upon (Arnaboldi et al., 2017).

Within this environment, the authority to determine what counts as relevant information becomes partially transferred from reporting institutions to visibility systems. Public attention frequently converges around narratives that possess emotional accessibility and symbolic clarity rather than explanatory completeness. Similar concerns appear in debates surrounding accountability and social responsibility where ethical substance risks being displaced by communicative effectiveness (Habbe & Pagalung, 2025). Accounting consequently faces a new challenge that concerns not only disclosure quality but also the politics of informational selection.

A related finding emerging from the literature concerns the weakening of traceability between organizational claims and supporting evidence. Digital communication allows institutions to construct condensed narratives of success, responsibility, and achievement while reducing exposure to methodological explanation or evidentiary context. Research on organizational reporting has highlighted that disclosure practices may become strategically curated and disconnected from operational realities when accountability mechanisms are insufficiently embedded (Cho et al., 2015). Platform environments increase this vulnerability because communicative speed often exceeds verification capacity.

This conceptual problem becomes particularly visible when organizations rely upon symbolic proxies to communicate accountability outcomes. Images of beneficiaries, curated testimonials, and engagement statistics increasingly function as indicators of impact despite lacking standardized validation procedures. Earlier critiques of sustainability reporting similarly argued that disclosure may operate as representational simulacra when symbolic appearance becomes detached from organizational transformation (Boiral, 2013). The analytical consequence is not the rejection of digital communication but the need to establish explicit verification thresholds. To synthesize these analytical relationships, Table 3 presents the conceptual architecture of auditability proposed by this study.

Table 3. Analytical Layers of Auditability in Platform-Based Accountability

Analytical Layer	Central Question	Dominant Indicator	Verification Requirement
Visibility	What becomes seen?	Reach and engagement	Documentation
Recognition	What becomes accepted?	Positive response	Stakeholder triangulation
Representation	What is being claimed?	Narrative consistency	Supporting evidence
Accountability	What can be justified?	Responsibility statements	Performance indicators
Auditability	What can be verified?	Traceable data	Independent examination

The structure shown in Table 3 illustrates that auditability occupies the final layer of accountability rather than its starting point. Visibility and recognition generate conditions for social attention, but accountability emerges only when claims become traceable and open to examination. This interpretation extends existing arguments in disclosure research that reporting quality depends not merely on disclosure volume but on informational integrity and demonstrable consistency (Michelon et al., 2015). The conceptual contribution lies in repositioning auditability as a filtering mechanism between symbolic legitimacy and accountable performance.

The analysis also identifies that platform accountability introduces tensions between accessibility and evidentiary rigor. Digital communication enables broader participation, accelerates public feedback, and expands institutional exposure to scrutiny. Studies on e-government and digital governance indicate that such developments may strengthen transparency while simultaneously generating new vulnerabilities associated with selective communication and fragmented evaluation (Mappisabbi et al., 2024; Uno & Ngabito, 2025). Accountability becomes more visible while remaining unevenly verifiable.

Another important result concerns the relationship between technological innovation and accounting authority. Emerging discussions on artificial intelligence, machine learning, and digitally mediated accounting systems suggest that technological advancement expands information-processing capacity but does not replace the institutional requirement for interpretive judgment and verification (Kaban et al., 2025). Similar observations appear in institutional analyses of accountability practices that show digital visibility often coexists with unresolved questions regarding evidence and responsibility (Sadiyah & Ibrahim, 2026). Technological sophistication therefore does not automatically resolve legitimacy uncertainty.

The literature further suggests that symbolic accountability becomes particularly influential in contexts characterized by cultural identification and public meaning formation. Studies of symbolic interaction and accountability within cultural asset governance demonstrate that representation may shape institutional legitimacy independently from measurable outcomes (Ashar et al., 2025). Comparable patterns appear in digital folklore where repetition and communal recognition transform communicative artifacts into accepted social truths (Rosvita et al., 2025). These findings reinforce the importance of distinguishing between cultural authority and accounting validity.

The final analytical proposition developed in this study is that platform-based accountability should be interpreted as a layered evaluative ecosystem rather than as an alternative accounting regime. Public engagement, symbolic performance, algorithmic circulation, disclosure practices, and institutional verification interact continuously in shaping organizational legitimacy. Research on reputation management and accountability has consistently shown that sustainable legitimacy depends on maintaining coherence between representation and organizational conduct over time (Bebbington et al., 2008; Parker, 2005). Accounting in the platform era therefore retains its critical function not by resisting visibility but by preserving the distinction between what attracts attention and what withstands examination.

CONCLUSION

This study demonstrates that the expansion of platform environments has not displaced accounting but has altered the mechanisms through which accountability, legitimacy, and organizational performance become socially recognized. The conceptual synthesis shows that digital content increasingly functions as a performative infrastructure through which organizations communicate responsibility, construct credibility, and negotiate public acceptance using symbolic forms, repetitive narratives, and engagement-based validation. At the same time, social recognition generated through likes, comments, circulation, and visibility cannot be treated as equivalent to accounting evidence because legitimacy acquired through attention remains analytically distinct from accountability grounded in verification. The findings indicate that platform dynamics create a layered evaluative environment in which communicative performance, symbolic authority, disclosure strategy, and institutional examination interact continuously. This condition introduces the concept of algorithmic materiality, where informational relevance is increasingly shaped by visibility mechanisms rather than exclusively by substantive impact. The analytical framework proposed in this study positions auditability as the critical boundary that separates public recognition from accountable representation. The article ultimately argues that accounting in the platform era retains its public value not by rejecting digital visibility but by preserving rigorous distinctions between representation, validation, and verifiable responsibility.

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