



Research Article

Why Disclosure Regimes Fail to Produce Accountability: A Theory of Transparency Architecture

Amanda Reid* 

Hussman School of Journalism and Media, University of North Carolina at Chapel Hill, Chapel Hill, United States

Abstract

Contemporary governance regimes rely on disclosure mandates to render complex organizations accountable, yet the expansion of transparency reporting in platform governance, financial markets, and environmental policy has produced no commensurate expansion in oversight capacity. This persistent gap between disclosure volume and accountability motivates the present study. This Article argues that the gap arises because prevailing approaches misspecify transparency as a binary or scalar property, obscuring a structural problem: the systematic decoupling of disclosure breadth, informational resolution, and reporting institutionalization. This misspecification is not incidental but structural, since the measurement frameworks used to evaluate transparency actively incentivize the failure modes they are designed to detect. To address this problem, the Article develops a general theory of transparency architecture failure and proposes the Transparency Architecture Typology, which disaggregates transparency into three analytically distinct dimensions and identifies the mechanisms (compliance optimization, template rigidity, and informational cost asymmetry) that systematically drive disclosure regimes toward formally compliant but informationally inadequate configurations. From this framework, six theoretical propositions are derived, each specifying falsifiable conditions that anchor an empirical research program. The account is grounded in illustrative evidence drawn from platform disclosure episodes and financial reporting, which confirms that the framework's structural predictions correspond to identifiable patterns in the observable record. The Article concludes by reframing transparency as an epistemic design problem and by specifying the architectural conditions under which disclosure can generate the informational basis that accountability requires, with direct implications for the design of mandatory disclosure regimes such as the European Union's Digital Services Act.

Keywords

Transparency Governance, Regulatory Accountability, Disclosure Regimes, Digital Services Act, Transparency Architecture Typology, Platform Governance

1. Introduction

The European Union's Digital Services Act (DSA) represents the most comprehensive mandatory transparency regime enacted in any major jurisdiction to date [5]. Enacted in 2022 and operationalized from 2023, the DSA requires designated

platforms to disclose content moderation practices, algorithmic systems, advertising data, and risk assessment methodologies on a defined schedule, in structured formats, and subject

*Correspondence: Amanda Reid (areid@unc.edu)

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to independent audit [11, 12]. The regime is backed by supervisory infrastructure, enforcement capacity, and a publicly accessible transparency database [15]. By any prior standard of digital governance, it constitutes a significant regulatory achievement.

Yet the evidence assembled in the years since its implementation suggests that the accountability gains have not matched the compliance architecture. Civil society organizations document systematic gaps between the domains platforms are required to address and the evaluability of information disclosed within them [8, 37]. Independent research on the DSA Transparency Database finds that the volume and regularity of reported data substantially exceed its analytical utility [21, 25, 38]. And earlier European disclosure regimes, including Germany's *Netzwerkdurchsetzungsgesetz*, established the same pattern prior to the DSA: expanded disclosure without commensurate expansion in oversight capacity [26]. The DSA may be producing compliance. It is not yet clear that it is producing accountability.

This disjuncture is not specific to European digital regulation or to the governance of platforms. The targeted transparency literature documents the same pattern across disclosure regimes in environmental policy, consumer finance, and food labelling. These are regimes in which compliance with disclosure obligations generates aggregate volume without the informational quality that oversight actors require to act on what is disclosed [16]. In environmental reporting, the United States Emergency Planning and Community Right-to-Know Act established a mandatory, institutionalized disclosure regime for industrial chemical releases. Subsequent analysis documents that compliance rates are high, but that informational resolution varies systematically with the costs that disclosure imposes on regulated entities, thereby producing coverage without evaluability in precisely the domains where oversight matters most [16, 20]. In financial reporting, Sarbanes-Oxley Act (SOX) compliance disclosures on internal control systems have generated formalized and regularly published documentation that satisfies binary audit standards while providing a limited basis for the comparative risk assessments those disclosures nominally enable, an outcome Romano [36] attributes to mandate design that specified what firms must disclose without specifying the resolution at which disclosures must be provided. The DSA's scale and institutional ambition make it a particularly legible contemporary instance of a more general failure. And the persistence of the disclosure-accountability gap across these varied regulatory domains and jurisdictions suggests the problem is structural—located in the architecture of mandate design itself—rather than incidental to any particular sector, technology, or regulatory context.

This Article develops a theory of that structural failure. The central argument is that prevailing approaches to transparency governance (including the DSA's own framework) misspecify transparency as a scalar property that increases with the addition of disclosure requirements. This misspecification, which

we term the *scalar assumption*, takes two forms. In its binary form, it treats transparency as present or absent, evaluating platforms against a checklist of required disclosures. In its scalar form, it treats transparency as a quantity that improves with each additional domain covered or each reporting cycle completed. Both forms capture real variation in disclosure behavior. Neither can identify the failure mode that most threatens accountability in contemporary platform governance: the systematic production of disclosure that clears every formal and institutional hurdle a mandate imposes while still leaving the underlying informational gap unaddressed.

This Article proposes the Transparency Architecture Typology as a framework for making this failure visible and tractable. The Typology treats transparency as the joint product of three separable design choices: how much a regime requires be reported (domain breadth), how precisely it must be reported (informational resolution), and how durably that reporting practice is embedded in institutional process (reporting institutionalization). Evaluability, the property on which accountability depends, is located in the interaction among the three, not in any one alone. Drawing on the targeted transparency tradition [16] and its extensions in the audit governance and institutional literatures, we identify five configurations that recur in the observable record of platform disclosure and specify the mechanisms through which two of them (Symbolic Breadth and Formalized Opacity) are structurally produced by current mandate design. Six falsifiable theoretical propositions anchor an empirical research program for testing this account.

The contribution is not a novel observation that transparency reports can be broad but shallow. That pattern has been documented empirically across multiple regulatory contexts. The contribution here is threefold: (1) an architectural explanation for why that configuration is structurally produced under binary and scalar mandate design; (2) a typological structure that makes the full range of failure modes classifiable and comparable across regimes and jurisdictions; (3) and a mechanism account that specifies the causal pathways through which compliance investment produces evaluability failure. The framework is general but finds its most direct application in the European context, where the DSA has institutionalized precisely the conditions our analysis predicts are most likely to produce what we term *quiet failure*. Quiet failure refers to disclosure configurations that are formally compliant, institutionally stable, and score well on conventional evaluation metrics, yet remain undetectable to the binary and scalar assessment instruments currently used to mandate and evaluate transparency—precisely because those instruments measure compliance and volume rather than the informational resolution that oversight requires. Unlike overt non-compliance, quiet failure produces no enforcement signal: audits pass, disclosure schedules are met, and reporting formats remain stable, even as the underlying information asymmetry that motivates the mandate goes unaddressed.

The Article proceeds as follows. Part 2 characterizes the

disclosure-without-accountability problem and identifies the scalar assumption as its proximate cause. Part 3 reviews five bodies of scholarship converging on the evaluability gap and specifies the Typology's contribution relative to each. Part 4 develops the three-dimensional framework. Part 5 presents the Typology. Part 6 identifies the mechanisms through which quiet failure is structurally produced. Part 7 derives six theoretical propositions with refutation conditions. Part 8 grounds the theory in illustrative evidence drawn from platform disclosure episodes. Part 9 develops regulatory design implications, with particular attention to the gaps in current DSA mandate design that the framework identifies.

2. The Problem: Disclosure Without Accountability

Platform transparency reporting—that is, information and disclosure transparency, as distinct from other forms of governance transparency such as procedural or organizational transparency—has become the institutional cornerstone of digital governance. The European Union's Digital Services Act mandates disclosure of content moderation practices, algorithmic systems, and advertising data for designated platforms. [12]. The United Kingdom's Online Safety Act imposes comparable obligations [31]. Germany's *Netzwerkdurchsetzungsgesetz* established mandatory moderation disclosure as early as 2017 [30]. The EU's General Data Protection Regulation (GDPR) addresses an adjacent but distinct problem: individual data-subject access rights rather than aggregate public disclosure. Its Article 15 access-request and Article 30 record-of-processing obligations institutionalize transparency at the level of the individual data subject, producing detailed, case-specific information rather than the domain-level reporting this Article examines. The contrast is instructive: GDPR's individualized access rights largely avoid the scalar-assumption failure this Article identifies, precisely because they do not aggregate disclosure into domain-level counts, but they do so by trading away exactly the systemic, cross-platform comparability that DSA-style reporting aims to provide. Voluntarily, major platforms have published transparency reports since at least 2010. And the aggregate volume of disclosed information has expanded substantially in each successive year.

Yet the expansion of disclosure has not produced a commensurate expansion in oversight capacity. Researchers consistently find that the information available in platform transparency reports is insufficient to support the comparative analysis, trend identification, and regulatory scrutiny those reports are nominally designed to enable. (e.g., [2, 21, 25, 38]). Civil society organizations document systematic gaps in domain coverage (e.g., [8, 37]). News coverage of platform transpar-

ency reports has declined substantially, even as disclosure volume has grown [34].

The problem is not that platforms disclose too little. It is that disclosure (as currently practiced) does not reliably generate the informational conditions that accountability requires.

The persistence of this disjuncture reflects a structural problem in how transparency is measured and mandated. Transparency governance instruments (scorecards, compliance checklists, mandate design frameworks) predominantly treat transparency as a quantity that increases with the addition of disclosure requirements. This Article terms this the *scalar assumption*. The premise is two-fold: (1) that transparency is a single-dimensional property that platforms can be compared along and (2) that increasing it produces accountability improvements in proportion. The scalar assumption takes two forms. In its *binary* form, transparency is divided into compliant and non-compliant. In its *scalar* form, it is treated as continuous. Binary evaluation correctly identifies whether a report exists, and scalar evaluation captures genuine variation in disclosure volume. What neither can do is characterize the configuration of dimensional levels that determines whether disclosed information is evaluable. And it is precisely this configuration that distinguishes genuine accountability improvement from the quiet failure modes this Article identifies.

The scalar assumption's inadequacy becomes analytically precise when transparency mandates are examined against the triadic structure of accountability relationships. In Bovens's [4] formulation, accountability requires three elements: an actor who is obligated to provide information and explanation; a forum with the standing to receive, deliberate over, and evaluate that information; and a standard of conduct against which the actor's behavior is assessed. Each element presupposes conditions that regulatory instruments can in principle satisfy, and accountability fails when any of those conditions is unmet. Transparency mandates primarily address the first element. They establish the actor's obligation to disclose and specify the domains that obligation covers. What they characteristically leave unspecified is whether the information provided satisfies the epistemic conditions under which forum evaluation is possible [3]. A forum that receives disclosed information but cannot evaluate its accuracy, assess its methodological basis, or compare it across time and platforms cannot perform the deliberative functions that make answerability meaningful. Binary and scalar mandate instruments perpetuate this gap. By specifying whether disclosure occurs and how many domains it covers, they address the actor's provision obligation while leaving the forum's evaluative capacity unaddressed, which depends not on the existence of disclosure but on its informational architecture. The Transparency Architecture Typology reframes this as an architectural specification problem: which properties of disclosed information determine whether forum evaluation is possible, and which mandate instruments can require those properties.¹ The Typology

¹ The same gap can be identified within principal-agent terms: transparency mandates are monitoring instruments, and their effectiveness depends on whether the

information they produce enables the principal (the regulatory forum) to assess agent behavior (platform governance practice). Where disclosed information lacks

does not replace the triadic accountability framework, rather it operationalizes the evaluability condition that the framework implies but does not specify.

3. Theoretical Foundations and the Evaluability Gap

Five bodies of scholarship converge on the central problem this Article addresses, though none resolves it individually. Together they establish the normative demand for evaluable disclosure, the strategic and institutional dynamics that produce disclosure without evaluability, and the specific ways existing measurement instruments fail to register when evaluability is absent. What they do not collectively provide is a typological structure for classifying disclosure configurations, a mechanism account of which dimensions decouple from which, or a set of testable propositions linking the theoretical account to an empirical research program. This Article fills that gap.

The transparency mandate literature establishes why disclosure is required and what it must accomplish. The foundational account treats disclosure as a governance instrument: it generates accountability pressure that shapes platform behavior *ex ante* and produces the informational base for further regulatory intervention [16]. Applied to platforms, this foundation has been developed from several directions. Balkin's [1] information fiduciary framework positions platforms as entities whose relationship to users generates duties of informational candor; Gillespie [18] argues that transparency is a necessary condition for evaluating consequential editorial judgments from the outside. And Suzor [39] grounds transparency demands in rule-of-law requirements that those who exercise governance power must be accountable for how they do so. Each account implies that disclosure must satisfy evaluability conditions (accuracy, disaggregation, and methodological disclosure) to generate the accountability effects that mandates are designed to produce [16]. Yet the regulatory instruments designed to operationalize these conditions specify *whether* platforms must disclose without specifying the evaluability properties that make disclosure useful. Pozen [32] documents the consequences: mandated disclosure can produce strategic compliance designed to satisfy requirements while foreclosing scrutiny, and normalize selective visibility as a substitute for genuine accountability. Bradford [5] finds that mandated transparency produces informational improvement only where regulatory capacity is sufficient to evaluate and enforce disclosure standards. This is a condition that binary and scalar

mandate design cannot satisfy because those instruments cannot assess resolution depth.

The audit governance literature examines disclosure not as a governance instrument but as a strategic practice through which organizations manage their relationships with regulators and civil society. Power's [33] analysis of the audit society provides the foundational account: the proliferation of auditing and verification practices becomes self-referential, such that the performance of accountability becomes its own end and institutional investment in audit processes displaces the substantive judgment those processes were designed to support. Flyverbom [13, 14] develops this through the concept of *organized visibility*. This is the selective illumination of aspects of organizational behavior easiest to present favorably, combined with systematic opacity about aspects harder to manage. The resulting architecture of disclosure is simultaneously more extensive and less evaluable. This framework is implicitly multidimensional in the sense relevant here. It distinguishes between what is made visible (breadth) and whether what is visible can be assessed (resolution). Empirical evidence is consistent with the prediction. Content analyses find that transparency reports serve audience-specific legitimation functions, with domain coverage expanding without corresponding improvements in disaggregation or methodological specificity [19, 35].

Institutional theory explains why the same pattern reproduces across heterogeneous organizations under varied regulatory conditions. Meyer and Rowan's [29] account of institutional decoupling describes how organizations facing legitimacy demands adopt formal structures that signal compliance while insulating core operational activities from their requirements. DiMaggio and Powell [10] extend this to explain why organizations in the same institutional field converge toward similar formal structures through coercive, mimetic, and normative isomorphism.² The prediction is that platforms will invest in the formal architecture of disclosure without necessarily connecting that architecture to the practices it nominally documents — a pattern of decoupling talk from action that Brunsson [6] terms organizational hypocrisy. And this is structurally distinct from the political economy account of deliberate audience management. Where audit governance identifies strategic choice, institutional theory identifies systemic conformity to institutional scripts that no single actor has chosen. Both can produce the same observable pattern (high institutionalization, low resolution), but through different causal mechanisms with different implications for intervention.

The measurement critique literature identifies the category

the resolution properties that monitoring requires (disaggregation, methodological transparency, error quantification) the mandate satisfies formal monitoring requirements while leaving the underlying information asymmetry that motivates monitoring structurally unchanged [4].

² Brunsson's [6] account of organizational hypocrisy develops a related but distinct mechanism: organizations systematically decouple *talk* (the formal commitments, reports, and announcements they produce) from *action* (what the organization actually does). Applied to transparency reporting, talk corresponds to the

breadth and institutionalization dimensions (the formal structure of what platforms commit to disclosing), while action corresponds to whether resolution reflects the governance practices nominally documented. The framework specifies this decoupling in dimensional terms and identifies the mechanisms through which it becomes durable. The Typology offers a precision that Brunsson's account, focused on the decoupling's existence rather than its architectural properties, does not provide.

error at the foundation of existing evaluation instruments. Diakopoulos and Koliska [9] document the interpretive demands placed on oversight actors attempting to evaluate algorithmic systems from disclosed information, finding that high-volume technical disclosure frequently exceeds the processing capacity of intended users and that complexity functions as obfuscation rather than illumination. This finding is invisible to binary treatment (disclosure exists) and scalar treatment (disclosure is extensive). It becomes analytically tractable only when evaluability is assessed independently of volume. The downstream consequences of evaluability failure are empirically documented. News coverage of platform transparency reports has declined substantially even as disclosure volume has grown [34], and mandated advertising archives routinely fail to provide the data needed for the analysis they nominally enable [26]. Both findings document not the absence of disclosure but the failure of disclosure to generate the epistemic conditions that accountability requires.

The regulatory instrument literature provides a fifth analytical resource that the preceding scholarships do not individually deploy but that sharpens the mechanism account this Article develops. Hood's [23] classification of governing resources (nodality, authority, treasure, and organization) identifies information-based governance as dependent on a specific resource type: nodality, the capacity to occupy a position at the center of networks through which knowledge flows between governing actors and the systems they govern. Hood developed this framework to characterize the governing resources available to public authorities themselves. Its application here extends the nodality concept to describe the conditions under which authority-based mandates (i.e., instruments through which governments require disclosure by regulated entities) can achieve the information flows they are designed to produce.

Transparency mandates are authority-based instruments that use legal power to require disclosure, but the accountability effects they are designed to produce depend on nodality conditions: they occur only when disclosed information flows through oversight networks to actors with the processing capacity to evaluate it and the institutional standing to act on it [24]. Current mandate design addresses the authority condition—platforms must disclose—without specifying the nodality conditions under which disclosed information is actionable. Those conditions are precisely what the framework operationalizes through the informational resolution dimension. High-resolution disclosure is information that can flow through oversight networks and be processed by their endpoints. Low-resolution disclosure formally satisfies the authority requirement while failing the nodality condition that makes accountability consequential. The compliance optimization, template rigidity, and informational cost asymmetry mechanisms identified in Part 6 specify the causal pathways through which authority-based mandate design systematically produces nodality failure. This is a connection that situates the Typology's

contribution within the broader governance instrument tradition and distinguishes its argument from the purely descriptive claim that transparency reports are sometimes inadequate.

The Transparency Architecture Typology fills the gap that the five literatures leave collectively open. It disaggregates transparency into three analytically distinct dimensions (domain breadth, informational resolution, and reporting institutionalization) and establishes their interaction as the determinant of evaluability. By making this dimensional structure explicit, the Typology gives a common vocabulary to distinctions the existing scholarship makes informally, derives from their interaction a typological structure that generates testable predictions, and specifies the mechanisms through which particular configurations are structurally produced. The framework's primary contribution is analytical precision: the configurations that the five literatures individually identify in fragmentary form become classifiable, comparable, and connected to an empirical research program.

4. Disaggregating Transparency: The Three-Dimensional Framework

The framework's central theoretical move is the disaggregation of transparency from a scalar property into a structured set of dimensions whose interaction produces distinct epistemic configurations. The failure modes most prevalent in current platform disclosure (Symbolic Breadth and Formalized Opacity) are invisible to assessments that treat transparency as a single quantity. A framework adequate to these failure modes must characterize the architecture of disclosure rather than merely its volume.

We define evaluability as the property of disclosed information that enables oversight actors who did not produce it to form justified beliefs about the governance practices it describes. Evaluability is not a property of any single dimension but of their interaction. Disclosure can be broad without being evaluable—wide coverage at low resolution produces recognition without assessment. Or disclosure can be institutionalized without being evaluable—stable format and regular publication reproduce whatever informational architecture was built around them, adequate or not. The claim that evaluability is the accountability-relevant property of transparency, and that the scalar assumption cannot measure it, is the framework's central analytical move.

The Typology is a synchronic classification of disclosure configurations rather than a dynamic model of regime change. The conditions under which regimes transition between types (in particular from Type II or V toward Type IV) depend on changes in mandate design that introduce resolution standards, in enforcement capacity that makes those standards consequential, or in the institutional cost structure that makes high-resolution disclosure less costly relative to its compliance benefits. The mechanisms in Part 6 specify the causal pathways that sustain low-resolution configurations; disrupting those

pathways is the design challenge that Part 9 addresses.

4.1. Domain Breadth

Domain breadth captures the range of governance domains that a platform treats as reportable (e.g., content moderation, account enforcement, appeals, misinformation governance, advertising practices, algorithmic recommendation systems, government data requests, privacy governance, and related domains). (Note on terminology: “domain” here denotes a substantive disclosure category, not a regulatory scope category. The DSA’s obligations themselves extend beyond any single domain to cover platforms, applications, and other online intermediary services; the Typology’s domain-breadth dimension measures how much of that broader regulatory scope a given disclosure regime actually renders evaluable.) High breadth means that disclosure extends across a wide range of governance activity, whereas low breadth means that disclosure is concentrated in a narrow set, regardless of how much governance activity is occurring in the uncovered areas.

Breadth captures what the platform treats as visible and report-worthy. This is a designation that is itself a governance decision. At the same time, breadth is not sufficient for accountability. A report can cover many domains without providing evaluable information about any of them. This is the defining characteristic of Symbolic Breadth.

4.2. Informational Resolution

Informational resolution captures the granularity and clarity of disclosed information. This is the extent to which it can be evaluated by an external party who did not produce it. *Granularity* measures disaggregation, including whether data are broken down by relevant categories such as geography, time, violation type, or actor type, permitting identification of subgroup variation. *Methodological disclosure* measures process transparency, including whether the report explains how counts were generated, how categories were defined, and what detection methods were used, permitting independent verification. *Data coherence* measures logical consistency, including whether categories are mutually exclusive and exhaustive,

denominators are compatible, and definitions are stable across sections and reporting cycles, permitting synthesis. All are format-independent. They apply to PDF tables, dashboards, and structured data files alike. *Epistemic threshold* assesses whether the report provides quantified uncertainty estimates or documented error rates for enforcement metrics. No level of granularity, methodological disclosure, or data coherence substitutes for the absence of quantified uncertainty.

4.3. Reporting Institutionalization

Reporting institutionalization characterizes how disclosure is produced and sustained over time (i.e., whether reporting is formally mandated, regularly produced, procedurally standardized, and subject to external verification). This dimension is structurally different from the first two. Domain breadth and informational resolution are informational properties of disclosure content. Institutionalization is a structural condition that governs the production of disclosure over time.

This distinction is the framework’s most important theoretical claim. Institutionalization is not co-equal with the informational dimensions but acts upon them, stabilizing whatever informational profile the reporting architecture was built around (whether adequate or inadequate) and reproducing it over time. A highly institutionalized regime with low resolution is one in which low-resolution reporting has been made durable through the formal apparatus of compliance. This is the defining characteristic of Formalized Opacity.

5. The Typology of Disclosure Architecture

The interaction of the three dimensions generates five configurations that recur in the empirical record of platform disclosure. Table 1 provides the full typological scheme, including the comparator category. The subsections that follow elaborate each configuration’s defining characteristics and failure logic.

Table 1. Transparency Architecture Typology: Configurations and Epistemic Consequences.

Type	Configuration	Breadth	Resolution	Institutionalization	Epistemic consequence
COMP.	Contingent Disclosure	High	High	Low (episodic)	Evaluability without reproducibility. External benchmark; not a mandated-regime configuration.
Type I	Minimalist Disclosure	Low	Low	Low	Visible inadequacy. Addressable through mandate or enforcement.
Type II	Symbolic Breadth	High	Low	Moderate	Visibility without evaluability. Formally compliant; not detectable by binary or scalar evaluation.
Type III	Technical Narrowing	Low	High	Moderate	Evaluability without coverage. Deep in narrow scope; forecloses systemic oversight.

Type	Configuration	Breadth	Resolution	Institutionalization	Epistemic consequence
Type IV	Substantive Transparency	High	High	High	Necessary condition for accountability. Subject to decay through template rigidity.
Type V	Formalized Opacity	Variable	Low	High	Form displaces substance. Not reliably distinguishable from Type IV on structural indicators alone.

Note. Types II and V are the analytically significant quiet failure modes. Both Symbolic Breadth and Formalized Opacity are formally compliant, they score well on conventional evaluation metrics, and are not detectable by binary or scalar assessment instruments. The Comparator (Contingent Disclosure) is not a typological configuration within mandated reporting regimes; see Section 5.6 for its boundary conditions.

5.1. Type I: Minimalist Disclosure

Minimalist Disclosure is the baseline case, where reporting satisfies nominal disclosure obligations without providing information sufficient for meaningful evaluation. Type I is common in early-stage or weakly enforced regulatory environments. Its failure mode is visible inadequacy. The insufficiency is apparent to all parties and is (in principle) addressable through mandate or enforcement.

5.2. Type II: Symbolic Breadth

Symbolic Breadth describes disclosure that is wide in coverage but shallow in depth. A platform that acknowledges many governance domains without providing the disaggregated, methodologically transparent data that would make those domains evaluable. The result is a report that generates the institutional signature of comprehensive disclosure (named categories, professional design, regular publication) while withholding the resolution improvements that would make disclosure consequential. Symbolic Breadth is not primarily a failure of will. It is a structural outcome of compliance optimization under binary and scalar mandate design.

5.3. Type III: Technical Narrowing

Government data request reporting has historically displayed a Technical Narrowing profile (disaggregated, methodologically documented disclosure of law enforcement requests) while content moderation and algorithmic systems reporting has not matched that standard. Technical Narrowing is a genuine (but bounded) form of accountability whose failure mode is scope asymmetry. High evaluability in a narrow domain creates the illusion of transparency while systematically obscuring the broader governance system it sits within. In other words, depth without coverage forecloses systemic oversight.³

³ Scope asymmetry reveals why “more data ≠ more transparency.” The Typology shows how different failure modes produce the same outcome (opacity) through opposite mechanisms. Type III = too narrow. Type II = too shallow. But same destination.

⁴ Those demand-side conditions can include a forum actor with the institutional

5.4. Type IV: Substantive Transparency

Substantive Transparency is the normative endpoint of the Typology. It is the configuration under which the epistemic conditions for accountability are most fully realized. Type IV is a necessary but not sufficient condition for accountability. Type IV creates the informational preconditions for oversight, but whether oversight actors can act on disclosed information is a demand-side condition that falls outside this framework (cf. [3]).⁴ Type IV is also subject to decay. Institutional investment that sustains high institutionalization can (through the mechanism of template rigidity) produce degradation toward Type V, as platform operations expand beyond what the reporting templates were designed to capture.

5.5. Type V: Formalized Opacity

Formalized Opacity is the Typology’s most theoretically significant and consequential failure mode. A reporting regime can be institutionally robust (i.e., professionally staffed, technically sophisticated, regularly published, formally compliant), while remaining informationally shallow. The institutional investment that makes the architecture robust is precisely what makes the informational inadequacy durable. Sunk costs create path dependence toward the existing configuration. Formalized Opacity is not reliably distinguishable from Substantive Transparency through conventional evaluation instruments, as both are highly institutionalized. And the gap between form and substance is not visible in the reported data themselves. Only dimensional assessment (by evaluating breadth and resolution independently of institutionalization) reveals the configuration.

5.6. The Comparator Category: Contingent Disclosure

The Typology is supplemented by a comparator category

mandate and capacity to evaluate disclosed information at the resolution provided; enforcement or sanctioning mechanisms through which evaluation findings can generate compliance pressure; and organizational resources sufficient to process disclosed data systematically rather than episodically.

(Contingent Disclosure) that sits outside the numbered sequence of types and serves a distinct analytical function. Contingent Disclosure occupies the same dimensional space as Substantive Transparency (high breadth and high resolution), but it is produced under adversarial institutional conditions rather than routine compliance. This makes it an informational standard rather than a regime classification. It is the distinction between a ceiling observation and a typological type.

The boundary conditions that place a document in the Contingent Disclosure category (rather than one of the five types) are twofold. First, the document must have been produced in response to an external adversarial event (regulatory demand, investigative inquiry, or legal compulsion) rather than a recurring reporting obligation. And second, it must be one that would not have been produced under the platform's routine reporting program. These documents are not a different institutional class within mandated reporting, but an external standard drawn from outside it.

That disclosure at this informational standard occurs under adversarial institutional conditions (like legal compulsion, regulatory demand, or investigative pressure) does not demonstrate it can be sustained under routine mandate. The conditions that produce Contingent Disclosure are categorically different from those governing recurring reporting obligations. What the Comparator establishes is that the informational ceiling is not a technical impossibility. Platforms can produce high-resolution disclosure when compelled to do so, which means the gap between Contingent Disclosure and the configurations produced by mandated regimes has a political and institutional explanation rather than a purely technical one.

6. The Mechanism Triad: Why Quiet Failure Is Structurally Produced

Types II and V are structurally produced outcomes of regulatory instrument design. They are predictable responses to the incentive structure that binary and scalar mandates create. Three mechanisms explain how platforms arrive at these configurations and why, once arrived, they tend to remain. The mechanisms do not compete with ordinary organizational dynamics (e.g., inertia, legal risk, or resource constraints). Rather, they specify the causal pathway through which those dynamics produce the particular pattern the Typology predicts: breadth and institutionalization improve while resolution stagnates.

6.1. Compliance Optimization

The first mechanism is compliance optimization. When transparency is evaluated through binary and scalar instruments, organizations optimize for the measurable indicators, rather than for the underlying accountability purpose those indicators proxy. This is the prediction of Meyer and Rowan's [29] account of institutional decoupling. Here, organizations

adopt the formal architecture of compliance (publishing reports, developing templates, and establishing reporting schedules) without necessarily connecting that architecture to the practices it nominally documents [29].

Compliance optimization is activated by the specific structure of current mandate design. Breadth and institutionalization are measurable through binary and scalar instruments. Domain coverage can be counted, and reporting schedules can be verified. Conversely, resolution (granularity, methodological disclosure, data coherence, error quantification) is substantially harder to measure and is rarely specified in mandates with the precision that would make it a compliance target. Organizations expand breadth and deepen institutionalization before improving resolution, because those improvements generate compliance credit while resolution improvements do not.

6.2. Template Rigidity

The second mechanism is template rigidity. Reporting formats tend to stabilize around the categories that were salient when they were designed (capturing breadth across initially specified domains), while foreclosing resolution improvements that would require format modification. Once established, these templates are resistant to modification. They represent sunk costs, create expectations among regulatory audiences accustomed to specific formats, and require deliberate redesign that institutionalized processes resist.

Template rigidity produces a specific pathological trajectory. A regime that initially achieves Substantive Transparency may degrade toward Formalized Opacity as platform operations expand beyond what the templates were designed to capture. Resolution may decline before coverage narrows, making the degradation undetectable by coverage-based evaluation. Power's audit society analysis identifies the underlying dynamic. The performance of accountability becomes its own end, and institutional investment displaces the substantive judgment it was designed to support [33].

6.3. Informational Cost Asymmetry

The third mechanism is informational cost asymmetry. High-resolution disclosure is substantially more costly to produce than broad coverage at low resolution. Under resource constraints, the less costly investment that generates compliance credit will be prioritized. Producing disaggregated, methodologically transparent data with acknowledged uncertainty requires changes to internal data collection systems and compliance processes. Producing a broader report at aggregate resolution requires relatively little incremental investment.

The asymmetry is particularly acute in domains where resolution improvements create competitive or legal risk. Algorithmic systems disclosure is the paradigm case. Methodological transparency about recommendation algorithms reveals

information that competitors can exploit, and error quantification about moderation decisions creates evidentiary records for litigation. The framework therefore predicts that resolution gaps should be wider in domains where methodological specificity creates legal or competitive exposure than in domains where such risk is lower.

Taken together, these mechanisms (1) explain how transparency regimes become formally robust while remaining informationally inadequate, and (2) specify the causal pathways that the propositions in Part 7 are designed to test.

7. Theoretical Propositions

The Transparency Architecture Typology yields six theoretical propositions that specify how reporting regimes are expected to behave under conditions of mandated disclosure (cf.

[29]). These propositions are derived from the conceptual structure of the framework. Each proposition identifies (1) an expected empirical pattern and (2) a corresponding refutation condition with the kind of evidence that would warrant revision of the underlying mechanism. Table 2 summarizes the propositions, refutation conditions, and associated empirical strategies.

Taken together, these propositions articulate a common mechanism of compliance optimization under incomplete regulatory specification. Where mandates require disclosure but do not specify evaluability conditions, regulated entities are expected to satisfy observable compliance criteria (e.g., coverage, format, institutionalization) while underinvesting in informational resolution. The propositions below specify how that mechanism is predicted to manifest across institutional design, reporting structure, and domain context.

Table 2. Theoretical Propositions and Testable Implications.

Proposition	Theoretical Claim	Refutation Condition	Suggested Empirical Test	Primary Mechanism
P1. Institutionalization–Breadth Coupling	Institutionalization is expected to be more strongly associated with increases in domain breadth than with increases in informational resolution.	<i>P1 refuted if</i> the association between institutionalization and resolution is statistically significant and not meaningfully smaller than the breadth association, net of controls.	Panel regression with platform and regulatory fixed effects; formally test coefficient differences across breadth and resolution models.	Compliance optimization
P2. Coverage Mandates → Quiet Failure	Coverage-only mandates are expected to yield higher probabilities of Symbolic Breadth (Type II) and Formalized Opacity (Type V) than Substantive Transparency (Type IV).	<i>P2 refuted if</i> Type IV classifications occur at rates comparable to or exceeding Types II and V under coverage-only mandates.	Multinomial logit predicting typology classification from mandate design; marginal effects across Types II, IV, and V.	Compliance optimization
P3. Template Stability → Resolution Stagnation	Stable reporting templates are expected to be associated with stagnation or decline in informational resolution, even as breadth and institutionalization remain stable or increase.	<i>P3 refuted if</i> platforms with stable templates exhibit resolution improvements at rates comparable to platforms with revised templates.	Within-platform longitudinal models; event-study designs around template revisions to assess resolution trajectories.	Template rigidity
P4. Error Quantification as High-Threshold Property	Quantified uncertainty and error disclosure are expected to remain rare across reporting regimes, including among highly institutionalized reporters.	<i>P4 refuted if</i> quantified uncertainty is present in a substantial minority of observations (e.g., ~15–20%), inconsistent with predicted rarity.	Descriptive frequency analysis; logistic regression on probability of uncertainty disclosure conditional on methodological transparency indicators.	Informational cost asymmetry
P5. Researcher Access and Resolution Stability	Researcher data access provisions are expected to be associated with higher and more consistent resolution scores, controlling for mandate basis and platform size.	<i>P5 refuted if</i> resolution levels and temporal stability are not statistically distinguishable between platforms with and without access provisions, net of controls.	Difference-in-differences or matched panel designs comparing platforms with and without access provisions; analyze both mean resolution and variance over time.	Compliance optimization (demand-side)
P6. Domain Cost Variation	Resolution is expected to vary inversely with domain-specific	<i>P6 refuted if</i>	Multilevel models with domain-level predictors; variance decomposition and domain	Informational

Proposition	Theoretical Claim	Refutation Condition	Suggested Empirical Test	Primary Mechanism
	disclosure costs (legal, competitive, organizational), with lower-cost domains exhibiting higher resolution.	resolution scores do not differ systematically across domains after controlling for platform fixed effects and regulatory environment.	fixed effects within platform panels.	cost asymmetry

Note. Type II = Symbolic Breadth; Type V = Formalized Opacity; Type IV = Substantive Transparency. Propositions are directional and mechanism-based. Refutation conditions specify observable empirical patterns that would require revision of the underlying theoretical mechanism. Suggested empirical tests are illustrative and correspond to standard identification strategies for panel and multilevel data.

7.1. Institutionalization and Breadth

Proposition 1. In mandated transparency regimes, increases in reporting institutionalization are expected to be more strongly associated with increases in domain breadth than with increases in informational resolution. Resolution is expected to show a weaker positive association with institutionalization. And it may tend toward no association or negative association in regulatory environments where compliance pressure is high but resolution standards are unspecified.

The framework predicts an asymmetric relationship between institutionalization and the two core dimensions of transparency: breadth and resolution. Institutionalization (formalization of reporting processes, audit structures, and documentation requirements) directly rewards the expansion of observable reporting coverage. By contrast, it does not necessarily reward improvements in informational resolution, which require costly methodological disclosure not typically specified by mandate. As a result, institutionalization is expected to scale breadth more reliably than resolution. And in high-compliance environments may even coincide with stagnant or declining resolution. The empirical implication is not the absence of any relationship between institutionalization and resolution, but a systematic asymmetry in their relative strength.

If this asymmetry is not observed (i.e., if institutionalization predicts resolution at magnitudes comparable to breadth) the compliance optimization mechanism would require revision. Such a finding would suggest that formalization itself induces evaluability improvements, contrary to the framework's central claim.

7.2. Mandate Design and Quiet Failure Convergence

Proposition 2. Binary and scalar mandate design (mandates specifying domain coverage requirements without resolution standards) is expected to be associated with a higher likelihood of Symbolic Breadth (Type II) and Formalized Opacity (Type V) configurations than of Substantive Transparency (Type IV).

Mandate design determines which dimensions of transpar-

ency are incentivized. Where mandates specify domain coverage without corresponding resolution requirements, they reward the expansion of reporting scope without requiring evaluable disclosure. Under such conditions, the framework predicts a higher prevalence of Symbolic Breadth (Type II) and Formalized Opacity (Type V) relative to Substantive Transparency (Type IV). This is a probabilistic claim about distributional outcomes. Coverage-only mandates do not preclude high-resolution reporting, but they make it comparatively less likely. Empirically, this implies that typological classifications should vary systematically with mandate design. If coverage-only mandates produce Substantive Transparency at rates comparable to or exceeding symbolic configurations, the mechanism linking mandate structure to compliance incentives would be undermined.

7.3. Template Stability and Resolution Stagnation

Proposition 3. Among platforms with stable reporting templates over time, informational resolution may stagnate or decline even when breadth and institutionalization remain stable or increase. Platforms that formally revise their reporting templates in response to material operational changes are expected to show comparatively higher resolution scores than observationally similar platforms that do not.

Reporting templates structure how information is disclosed over time. Stable templates reduce compliance costs and facilitate comparability, but they may also lock in low-resolution disclosure formats that persist even as underlying systems evolve. The framework therefore predicts that platforms maintaining stable templates will exhibit resolution stagnation or decline, while platforms that revise templates in response to operational change will show comparatively higher resolution. This is a longitudinal claim. The effect emerges over time rather than cross-sectionally. If stable-template platforms improve resolution at rates comparable to revising platforms, the proposed mechanism (i.e., template rigidity as a constraint on evaluability) would be weakened. Such a finding would suggest that resolution improvements can occur independently of structural changes in reporting format.

7.4. Error Quantification as High-Threshold Property

Proposition 4. Error and uncertainty quantification are expected to be infrequent across current mandated transparency regimes and may function as a high-threshold disclosure property not routinely satisfied by existing reporting architectures, including among highly institutionalized reporters.

Not all forms of transparency are equally costly. The framework identifies error and uncertainty quantification as a high-threshold disclosure property. These are ones that imposes legal, reputational, and competitive risks beyond those associated with other forms of methodological detail. Accordingly, even relatively sophisticated reporting regimes are expected to systematically omit quantified uncertainty, producing a ceiling on evaluability that other dimensions may surpass. This prediction concerns the distribution of disclosure properties, not their absolute level. If quantified uncertainty appears in a substantial minority of observations (including among high-resolution reports) the framework's characterization of this property as structurally constrained would require revision. The implication would be that current regimes are capable of supporting higher-order evaluability than the theory anticipates.

7.5. Researcher Access and Resolution Quality

Proposition 5. Researcher data access provision (structured programs, API requirements, or vetted researcher protocols) is expected to be associated with higher and more consistent resolution scores across reporting configurations, controlling for mandate basis and platform size.

Researcher access provisions introduce external evaluative pressure into reporting systems (cf. [2]). When independent researchers can access and interrogate disclosed data, methodological limitations become more visible and potentially consequential. The framework therefore predicts that access provisions will be associated with higher and more stable informational resolution, not as a necessary condition, but as a reinforcing mechanism. This is an association claim rather than a strong causal assertion, reflecting the possibility of selection effects and institutional heterogeneity. If no meaningful differences in resolution levels or stability are observed between platforms with and without access provisions, the hypothesized role of external scrutiny would be weakened. This would suggest that internal compliance processes alone are sufficient to produce observed resolution levels.

7.6. Domain-Specific Resolution Variation

Proposition 6. Resolution is expected to vary systematically across governance domains, with higher resolution more likely in domains where methodological disclosure poses lower legal or competitive risk to the disclosing platform, and where voluntary reporting conventions predating mandatory

disclosure have established comparability norms.

Finally, the framework predicts that transparency outcomes will vary across governance domains as a function of disclosure cost. Domains differ in the legal exposure, competitive sensitivity, and organizational burden associated with methodological transparency. Where disclosure costs are lower, platforms are expected to provide higher-resolution reporting; where costs are higher, resolution is expected to remain limited. This produces systematic cross-domain variation rather than uniform transparency outcomes. If resolution does not differ meaningfully across domains after accounting for platform and regulatory factors, the role of cost as a moderating mechanism would be called into question. Such a result would imply that compliance optimization operates independently of domain-specific constraints.

8. Illustrative Evidence

The theoretical framework developed in the preceding Parts is illustrated through three episodes drawn from the observable record of platform disclosure. These episodes are presented as consistent with the framework's structural predictions, not as evidence demonstrating them. Each highlights a divergence between conventional compliance-visible metrics (coverage and institutionalization) and informational resolution, and each isolates a distinct mechanism through which that divergence arises.

8.1. Symbolic Breadth: Facebook's Post-Cambridge Analytica Expansion (2018–2019)

Observed dimensional profile: high breadth / low resolution / moderate institutionalization → Type II

The public disclosure of the Facebook–Cambridge Analytica data scandal in 2018 generated acute regulatory and reputational pressure for expanded transparency across multiple governance domains [7]. In response, Meta's Community Standards Enforcement Report expanded its domain coverage substantially, adding sections on advertising data practices, algorithmic recommendation systems, election integrity, and data-sharing relationships alongside existing content moderation reporting [27]. By the end of 2019, the report addressed at least seven substantive governance domains, satisfying the high-breadth threshold. Publication moved to a semi-annual cycle and a dedicated transparency portal launched [28], establishing a moderate-institutionalization profile.

Assessed against the resolution sub-components, however, the picture is markedly different. Granularity remained low [35]. Methodological disclosure was absent for the newly added algorithmic systems domain. The report acknowledged the existence of recommendation systems without documenting the detection or categorization methods that would make those acknowledgments analytically usable. Data coherence was limited by the absence of consistent denominators across

sections and by definitional instability as new categories were introduced. Epistemic threshold was not met in any domain. The resulting configuration included wide coverage, professional presentation, regular publication, and systematically low resolution. This matches the Symbolic Breadth profile (Type II) and is consistent with the compliance optimization mechanism: breadth and institutionalization improvements generated compliance credit under binary and scalar evaluation instruments, while resolution improvements did not.

Dimensional profile: Breadth HIGH (7+ domains) / Resolution LOW (granularity: low; methodological disclosure: absent in new domains; coherence: limited; epistemic threshold: unmet) / Institutionalization MODERATE → Type II: Symbolic Breadth

8.2. Formalized Opacity: Institutionalized Reporting and Template Stability (2019–2023)

Observed dimensional profile: variable breadth / low resolution / high institutionalization → Type V

Between 2019 and 2023, major platforms developed reporting architectures of substantial institutional robustness, which included dedicated transparency teams, branded reporting portals, quarterly or semi-annual publication schedules, and standardized templates with professional design [17]. These developments satisfy the high-institutionalization threshold across four sub-components: regular publication, dedicated infrastructure, format standardization, and (in some cases) third-party civil society assessment.

Assessed against resolution, the profile diverges sharply from what institutionalization alone would predict. Granularity within covered domains remained largely unchanged from the earlier period. Aggregate enforcement figures continued to be reported without the temporal, geographic, or violation-type disaggregation that would permit trend identification or cross-platform comparison. Methodological disclosure was absent or formulaic. Reports stated that content was removed for violating community standards without documenting the detection method (automated versus human review), the error rate, or the classification criteria applied. Data coherence suffered from template persistence. Categories introduced in the initial reporting period were carried forward across cycles without revision to reflect changes in enforcement practice, producing definitions that were nominally stable but increasingly misaligned with the governance systems they purported to describe. Epistemic threshold remained unmet across all major reporters. The institutional investment that sustained high institutionalization was precisely the mechanism that entrenched low resolution. Template sunk costs created path dependence, and the formal apparatus of compliance (standardized formats, publication schedules, dedicated teams) stabilized the reporting architecture around its initial low-resolution equilibrium. This trajectory reflects the template rigidity mechanism and produces the Type V (Formalized Opacity)

configuration.

Dimensional profile: Breadth VARIABLE / Resolution LOW (granularity: aggregate only; methodological disclosure: formulaic; coherence: template-constrained; epistemic threshold: unmet) / Institutionalization HIGH → Type V: Formalized Opacity

8.3. Direct Type I → Type V Transition: Mandated Reporting Without Resolution Investment (2023–)

Observed dimensional profile: high breadth / low resolution / high institutionalization → Type V (initial equilibrium)

The DSA's operationalization in 2023 required platforms without prior transparency reporting infrastructure to construct disclosure systems under deadline pressure, producing conditions well-suited to observing mandate-induced compliance behavior. The requirement specified domains (e.g., content moderation, algorithmic systems, advertising, risk assessment), format (e.g., structured data, machine-readable where applicable), and publication schedule. But it did not specify the resolution at which covered domains must be disclosed. Granularity requirements, methodological disclosure standards, and error quantification obligations were absent from Articles 15, 24, and 42 [12].

For platforms new to formal transparency reporting, compliance required rapid construction of institutionalized disclosure systems. The immediate effect was a transition from non-reporting (Type I) to formalized disclosure across the specified domains, satisfying the high-breadth and high-institutionalization thresholds simultaneously. Assessed against resolution, however, initial DSA compliance reports exhibited the low-resolution profile the framework predicts for mandate-induced transitions: aggregate figures with minimal subcategory breakdown; methodological explanations absent or limited to restatements of the legal obligation; limited machine-readable data despite the formal requirement; and no quantified uncertainty in any domain [21, 25]. The mechanism differs from the template rigidity case because there were no prior templates to constrain revision. Rather, the absence of resolution standards in mandate design meant that compliance investments were directed toward the observable dimensions (domain coverage and publication infrastructure), which generated compliance credit, with resolution left to emerge (or not) from subsequent enforcement cycles. The initial equilibrium is Type V rather than Type IV because mandate design produced an institutionalized architecture before resolution investment had any regulatory incentive to occur.

Dimensional profile: Breadth HIGH (DSA-required domains) / Resolution LOW (granularity: aggregate; methodological disclosure: absent or minimal; coherence: unstable across early cycles; epistemic threshold: unmet) / Institutionalization HIGH → Type V: Formalized Opacity (mandate-induced initial equilibrium)

8.4. Interpretation

Across these episodes, improvements in compliance-visible dimensions (breadth and institutionalization) occur without corresponding gains in informational resolution. Each episode isolates a distinct mechanism producing this divergence: coverage-driven optimization in the Cambridge Analytica response, template rigidity in the 2019–2023 institutionalization period, and mandate-induced low-resolution equilibrium in the initial DSA compliance cycle. Jointly, these episodes illustrate how transparency regimes can systematically generate disclosures that satisfy formal compliance criteria while remaining limited in evaluative utility. And they can do so through different causal pathways that have different implications for regulatory intervention. The argument for the framework rests on its theoretical structure and the falsifiability of its propositions, not on these episodes alone. Their function is to establish that the predicted configurations are observable and that the mechanisms the framework identifies leave identifiable traces in the historical record.

The dimensional patterns the three platform episodes illustrate are not artifacts of the platform governance context. The Sarbanes-Oxley Act's internal control disclosure regime provides a structurally analogous case in financial reporting. Following enactment in 2002, publicly listed firms rapidly developed formalized attestation processes (audited, standardized, and regularly published), thus achieving high institutionalization under regulatory deadline pressure in a trajectory that closely parallels the DSA compliance episode described in Section 8.3. Informational resolution within attested domains was not specified in the original mandate, however, and was left to develop through market pressure and incremental regulatory guidance. The Public Company Accounting Oversight Board's attestation standards, established in the mid-2000s and revised only incrementally since, persist as the organizing template for internal control disclosure. This has reproduced the template rigidity mechanism of Section 8.2, with high institutionalization has stabilized a reporting architecture whose resolution properties were never mandated at the standard that comparative risk assessment would require. Romano's [36] analysis of early SOX compliance documentation observes that the aggregate volume of disclosed internal control information exceeds the processing capacity of ordinary investors and that the categories specified in attestation templates were not designed to support comparative evaluation across firms. This is a finding that maps directly onto the Symbolic Breadth configuration. The parallel is not coincidental. It reflects the common mechanism of mandate designs that specify coverage and institutionalization without specifying the resolution properties that would make disclosed information evaluable by the oversight actors the mandate is designed to serve. The

Typology's claim to generality rests on this convergence. This is the same dimensional divergence, produced by the same mechanisms, across regulatory domains with different institutional histories, legal traditions, and technical characteristics.

The causal claim, that mandate design produces these configurations rather than merely permitting them, is a theoretical prediction whose confirmation requires the empirical tests specified in Part 7. What the illustrative evidence establishes is that the predicted patterns are observable and that each episode is consistent with the proposed mechanism rather than with obvious alternative explanations.

9. Implications

If the mechanisms are as theorized, the Typology yields three conditional design moves, each targeting a structural gap that current mandates leave open (for a general account of transparency as a policy instrument type, see [22]). The underlying problem is that existing instruments answer the binary question (*must* a domain be covered?) and the scalar question (*how many* domains?) without addressing the architectural question (*how evaluable* must coverage be?). Table 3 maps each implication to the failure mode it targets, the mechanism through which that failure is produced, and the specific gap in current mandate design that the adjustment would close.

The resolution standards implication is not specific to platform governance. The US Securities and Exchange Commission's Regulation S-K specifies the items that must appear in annual disclosure filings without specifying the resolution (i.e., the level of disaggregation, methodological transparency, or uncertainty quantification) at which those items must be reported (17 C. F. R. Part 229). This produces a parallel evaluability deficit in financial transparency reporting that the resolution standards logic would equally address [36]. The template rigidity implication applies equally outside digital governance. Sarbanes-Oxley attestation formats have not been systematically reviewed for alignment with the evolving risk landscape they nominally document, which is the same structural gap the present implication identifies in platform mandate design [36]. Structured access provisions remain absent from most transparency mandates across governance domains, including financial and environmental disclosure regimes [16]. The DSA's data access provisions for vetted researchers represent a partial exception and a template for what structured access requirements might look like in other disclosure contexts. Their effectiveness, assessed through the framework's Proposition 5, provides one test of whether access provisions independently improve informational resolution.

Table 3. Regulatory Design Implications by Failure Mode.

Implication	Primary Target	Mechanism	Design Feature	Current Gap
Specify Resolution Standards	Types II and V (primary)	Compliance optimization	Minimum disaggregation requirements; mandatory methodology disclosure; error quantification obligations; machine-readable format specifications	DSA Articles 15, 24, and 42 specify domain coverage and audit obligations but not the resolution at which covered domains must be disclosed.
Mandate Template Currency Review	Type IV (decay prevention)	Template rigidity	Mandatory review at defined intervals or triggered by material operational changes; independent evaluation of template adequacy	No current transparency mandate requires periodic template review.
Require Structured Access Provisions	Necessary condition for Type IV	Demand-side processing constraint	Structured data access programs; API requirements; vetted researcher access protocols	Most transparency mandates include no downstream access requirements.

Note. All three entries are conditional design moves that follow if the mechanisms are confirmed as theorized. These are not established policy recommendations. Implementation effectiveness depends on demand-side conditions outside framework scope.

10. Conclusion

Platform transparency reporting has expanded dramatically. There are more reports, covering more domains, published more regularly, by more platforms than at any previous point. By binary measures, the landscape has improved. By scalar measures, it has also improved. This Article argues that neither improvement addresses the structural problem.

What has expanded is the form of transparency. The substance (in the form of evaluable, high-resolution, domain-wide information that enables justified belief about platform behavior) has not kept pace. The Transparency Architecture Typology provides a framework for making this failure visible. It disaggregates transparency into domain breadth, informational resolution, and reporting institutionalization, and it establishes that the interaction of these dimensions determines evaluability. Furthermore, the Typology (1) distinguishes Symbolic Breadth from genuine comprehensiveness, (2) identifies Formalized Opacity as it forms, and (3) specifies the architectural properties of Substantive Transparency in terms precise enough to guide mandate design.

The mechanism triad (compliance optimization, template rigidity, and informational cost asymmetry) explains why quiet failure is structurally produced rather than accidentally occurring. The six propositions of Part 7 establish what future empirical research must find, and fail to find, to validate or falsify that account. The illustrative evidence of Part 8 shows the framework's structural predictions to be consistent with identifiable disclosure episodes.

If the framework is correct, the first step toward closing the accountability gap the Typology identifies is to measure what matters. Current regulatory instruments measure what is countable: domain presence, publication frequency, institutional standardization. What matters for accountability is evaluability: the extent to which disclosed information enables oversight actors to form justified beliefs about the practices it describes. Transparency that cannot be evaluated is not transparency in the

sense that accountability requires. It is visibility without legibility, and its expansion through formal mandate may be entrenching the appearance of oversight rather than enabling its substance.

Abbreviations

DSA	Digital Services Act
SOX	Sarbanes-Oxley Act
API	Application Programming Interface
US	United States
SEC	U. S. Securities and Exchange Commission
NetzDG	Netzwerkdurchsetzungsgesetz (German Network Enforcement Act)

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Amanda Reid: Conceptualization, Formal analysis, Investigation, Methodology, Writing – original draft, Writing – review & editing

Conflicts of Interest

The authors declare no conflicts of interest.

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