



Research Article

A Literature Review on Impression Management in Accounting through a Textual Analysis

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Received date:9 March 2023; Accepted date:14 July 2023; Published date: 5 September 2023

Academic Editor: Amélia Ferreira da Silva

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Abstract

Disclosures can be manipulated in a variety of ways, undermining their transparency and credibility. This paper shows that IM remains relevant, as it can be assessed and adapted from the perspective of trending accounting topics, despite the wide variety of IM strategies and investigation lines that have been explored since the seminal research in the last decade of the 20th century. Textual analysis tools are used to assess the Scopus database by 27th August 2022. The findings indicated that seminal papers primarily manipulated or obfuscated information to stakeholders by analyzing graphs and messages. Moreover, papers originally focused on mandatory (financial) information, but they soon expanded to include voluntary (non-financial) information, enriching the sources, contents, and types of analysis. Stakeholder perspectives, as well as data from small and medium, non-profits, and government entities, may be appropriate for future research.

Keywords: Textual Analysis, Evolutive Analysis, Graph Analysis, Discourse Analysis, Literature Analysis

Introduction

Entities can use several methods or tactics to manage the perceptions of users using the various tools available, undermining the transparency and credibility of the disclosed information (Diouf & Boiral 2017). The literature refers to these processes as impression management (IM).

There are different perspectives on IM in accounting. This paper attempts to summarize this concept from the diverse literature found on this topic in accounting (Beattie and Jones 1999; Godfrey et al. 2003; Clatworthy & Jones 2006; Merkl-Davies & Brennan 2007, 2011; Merkl-Davies et al. 2011). As a result of these views and researchers, IM can be described as

Cite this Article as: Fábio ALBUQUERQUE, Vinícius STOLTZEMBURG and António CARIANO (2023), "A Literature Review on Impression Management in Accounting through a Textual Analysis", *Journal of Accounting and Auditing: Research & Practice*, Vol. 2023 (2023), Article ID 586125, <https://doi.org/10.5171/2023.586125>

management's strategic role in selecting and manipulating information through different mechanisms. The information can be graphically displayed or described in text form, to influence and, thus, distort the perceptions of the users about the managers or organizations. Some of the aspects under consideration may include managers' characteristics and entities' accountability, as well as historical performance and perspectives.

Thus, IM strategies may affect the information provided by entities, influencing stakeholders' decisions. Stakeholders must therefore distinguish between reliable and misleading information. Different strategies can be used to perform IM (Sandberg & Holmlund 2015). Merkl-Davies and Brennan (2007) divide these strategies into two major analysis areas: concealment and attribution.

Since IM strategies can influence a variety of human actions, Merkl-Davies and Brennan (2011) suggest that this topic encompasses a wide range of topics and subjects. In addition to accounting, it is a popular topic in other fields, such as social and human sciences, anthropology, communication, law, linguistics, management (including marketing and labour relations), sociology, and medical sciences (psychology and sports).

As a significant contribution to the accounting literature, Merkl-Davies and Brennan's (2007) research has already established a significant position in this field. Later, other more specific literature reviews were performed, such as Beattie and Jones' (2008) work on graphs.

Nevertheless, those works need to be updated to identify how the latest developments in accounting have been incorporated, such as non-financial reporting and the use of emerging technologies. From a multidisciplinary perspective of analysis, it can also be interesting to assess how matters traditionally covered in areas other than accounting have been incorporated into this field. Accordingly, the following research question was developed: Has the accounting literature on impression management been evolving and incorporating topics that are traditionally outside the scope of accounting?

To this purpose, and as an excerpt from major research on this theme published in a book chapter by Albuquerque et al. (2023) providing an overview of the literature on this subject

since the seminal papers from the new research found in 2023, this paper proposes the use of IM strategies with possible implications, direct or indirect, in the accounting area. As a result, this paper presents an evolutionary analysis of the literature. As a source of information, Scopus papers published by 27 August 2022 are selected. As a complementary tool, textual analysis is used to assess the information gathered.

Providing a synthesis of the papers related to this subject, including its evolutive analysis and future avenues for research, this paper contributes to the literature on this topic by providing an outline of the investigations on this topic. However, this study does not seek to provide specific outputs or compare findings from papers from a critical perspective. Instead, the paper aims to summarize existing research and identify traditional and novel themes proposed by their authors. It also identifies their topics and their contributions to the study.

This paper offers a global update on this work, despite proposing a different perspective. In addition, its relevance is also justified by the changes in accounting, as it has been influenced by a variety of factors, such as regulatory changes, stakeholder needs, and technological advances.

Regarding its practical and social implications, the relevance of this topic is justified by its potential impact on the entities' financial and non-financial reporting, which can be avoided by gaining a better understanding of the sources, tactics, and patterns of IM strategies entities may use. This can be beneficial to a variety of stakeholders, including capital providers and other decision-makers. In addition, standard-setting bodies, auditors, governments, and supervisory agencies are responsible for ensuring the quality of information provided by entities.

This paper is divided into four sections in addition to the Introduction. The second section discusses the sources and methods used in this study. In the third section, the papers selected for the literature review analysis are summarized. A critical assessment of the findings is provided in the fourth section. As a final section, the fifth provides the main conclusions and recommendations for future research.

Material And Methods

This paper uses Scopus data from papers collected by 27 August 2022 to generate its findings. The papers were not restricted in terms of release dates and, therefore, the analysis covers seminal papers as well as the most recent research, providing an evolutionary analysis of this field of literature. In the abstracts of the papers selected, the term "impression management" was used as a keyword. Additionally, only papers published in English-language journals were considered and, lastly, only articles in the "Business, Accounting and Management Area" were considered. After identifying the journals considered by Scopus to be within the accounting area, a secondary filter was applied to exclude papers that covered general IM research. 117 papers were collected for assessment at the end of this process.

A list of the papers assessed is included in the appendix to this study.

An analysis of the abstract of the papers collected is also performed using a textual analysis tool (the [L]exos), as a complementary analysis in the third subsection. Some of the most frequent words are meaningless for research purposes, as is usual in these processes. Consequently, these words must be classified as "stop words" and removed from the

analysis. [L]exos is not automatically able to identify those words. Users must identify them. The decision to exclude them must therefore be made based on a judgment. In this study, common abbreviations such as articles, adverbs (mostly conjunctive adverbs), determiners, numbers, prepositions, pronouns, verbs "to be" and "to have" in their different forms, and modal verbs were excluded. In contrast, some adjectives and some adverbs were kept since they could express different feelings of students regarding the topics on non-financial information. Furthermore, the expression "impression management" was also eliminated since it comprises key search terms.

In addition to a global overview, some analysis breaks down the papers into four distinct periods: 1990-99 (the first paper found is from 1991), from 2000 to 2009, from 2010 to 2019, and from 2020 to 2022. The first two periods include the seminal papers in the various investigation lines on the IM strategies, followed by the consolidation period. Although it was shorter than its predecessors, the last period was specifically selected to identify trends in IM strategies in accounting. Therefore, some analysis should consider this element.

A summary of the textual characteristics from the selected papers can be found in Table 1.

Table 1: Summary of the textual characteristics of papers selected by period

Period	Number of papers	Number of terms occurring once	Total number of terms	Distinct number of terms	Vocabulary Density
1990-1999	3	131	231	161	0.697
2000-2009	18	557	1,632	830	0.509
2010-2019	64	1,256	6,662	2,361	0.354
2020-2022	32	975	3,632	1,593	0.439
Global	387	1,759	12,156	3,474	0.286

Source: Own elaboration

A review of the papers selected is presented in the following subsection.

Literature Review Analysis

As an auxiliary tool to identify the most frequent words included in the abstracts of selected

papers, Figure 1 to 5 present two distinct interactions of [L]exos that produced word clouds (whole period and by period).

For the whole period, Figure 1 indicates the most common words.

- investigating IM strategies from different perspectives, such as Cardoso et al.'s (2018) stakeholder perspective;
- assessing other influences within the entity other than those by managers, such as the impact of the audit committee on mitigation strategies (Al-Sayani et al., 2020);
- exploring innovative content other than traditional ones in accounting, including gender disclosures (Houssain et al., 2020), carbon emissions (Pitrakkos & Maroun 2020), water (Fialho et al., 2020) as well as child labour and unsustainable farming practices (Perkiss et al., 2021);
- from different sources of analysis that can be used, besides the companies' financial and integrated reporting, such as audit proposals presented by audit firms to their clients, which can be used as marketing tools to balance potentially conflicting values of professionalism (Chang and Stone, 2021);
- by examining the dynamics of charismatic historic leaders from different perspectives, such as Kumarasinghe and Samkin's (2020) qualitative research, identifying the techniques they used to convey their leadership, as well as finding similarities between them and contemporary leaders, as well as the research by Parker and Warren (2017) that assessed the accountant's professional role, identity, values, and image in the face of professional stereotypes;
- by using innovative techniques such as eye tracking experiments proposed by Cho et al. (2020), users' perspectives are assessed to determine the impact of information. In addition to machine learning, Corazza et al. (2020) propose using more traditional textual analysis tools in conjunction with machine learning.

Thus, this paper demonstrates that seminal papers primarily analysed graphs and messages to manipulate or obfuscate information provided to stakeholders about the entities' performance. Initial papers focused on mandatory (financial) information, but soon expanded to assess voluntary (non-financial) reports, enriching the sources of analysis, tools

and techniques, as well as the topics being addressed.

IM strategy conclusions, limitations, and future avenues for future research are presented in the next section.

Conclusion

This paper shows that this theme remains relevant as long as it can be assessed and adapted considering the trending topics in accounting, even though different IM strategies and investigation lines have been covered in accounting literature since the seminal research of the last decade of the 20th century. As an example of a topic that can be inserted into traditional IM research, the gender-related disclosure analysis emerges as a promising innovation.

According to recent research, non-financial reporting, social media, technological advancements, and innovative information management systems can be used as sources of future research on this topic. It may also be possible to develop different methods and techniques for assessing the use or the impact of IM strategies by entities using new technological tools such as big data analysis, machine learning, and artificial intelligence.

This paper focuses on accounting papers with IM explicitly mentioned in their abstracts, which is its main limitation. IM research has also been associated with a wide range of topics within various social and human sciences, as observed when gathering and reviewing the papers for the literature review. Accounting research can benefit greatly from the inputs found in those papers, and researchers should take note of them. A review of papers published in journals with a traditional background on innovative research, such as *Critical Perspectives on Accounting*, might also be helpful (see, for example, Jeacle's (2008) study on the accounting stereotype).

Without presenting specific results, this paper summarizes the themes and characteristics of the papers selected for its scope. Although this is a research-oriented publication, it is useful to a wide range of audiences, which includes researchers, regulators, standard-setting bodies, users, auditors, and other stakeholders who are interested in learning about and identifying different sources and methods of IM strategies for entities.

Acknowledgment

The authors extend sincere gratitude to

- The *Instituto Politécnico de Lisboa* (IPL/2022/REPUKRAINE_ISCAL) for the valuable support.

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