Corporate Social Responsibility and Environmental Management

WILEY

Corporate Social Responsibility and Environmental Management

RESEARCH ARTICLE OPEN ACCESS

A Framework for Impression Management in Extra-Financial Reporting

Laura Ribeiro[1] | Nirupa Padia[1] | Dusan Ecim[1] | Warren Maroun[1,2]

[1]School of Accountancy, University of the Witwatersrand, Johannesburg, South Africa | [2]Leeds University Business School, University of Leeds, Leeds, UK

Correspondence: Nirupa Padia (nirupa.padia@wits.ac.za)

Received: 12 February 2026 | **Revised:** 31 May 2026 | **Accepted:** 16 June 2026

Keywords: corporate transparency | ESG reporting | extra-financial disclosure | greenwashing | impression management | legitimacy theory

ABSTRACT

This paper examines how organisations employ impression management tactics in extra-financial reporting, particularly in the context of environmental, social and governance (ESG) concerns. As stakeholder scrutiny and regulatory expectations intensify, organisations increasingly shape non-financial disclosures to influence perceptions of legitimacy, transparency and ethical conduct. Despite the growing volume of research on impression management, greenwashing and narrative disclosure, the literature remains fragmented across disciplinary silos. This study addresses the lack of a consolidated impression management framework by way of a two-stage analytical approach. First, a systematic review of 806 academic sources using bibliometric mapping is performed revealing five thematic clusters that delineate the intellectual structure of the field. Second, a thematic coding process is conducted to derive a taxonomy of 17 impression management tactics, organised into five functional groupings: (i) narrative strategies (perception management, self-promotion, reputation enhancement, building stakeholder rapport, deflecting criticism), (ii) distortive disclosure practices (exaggerating qualitative disclosures, selective disclosures, obfuscation techniques, re-using information, temporal framing of disclosures), (iii) visual and digital tactics (distorting graphical disclosures, social media strategies), (iv) symbolic compliance and governance signals (tick-box compliance, superficial board compositions, assurance signalling) and (v) symbolic legitimacy actions (intimidation and image-driven philanthropy). The current study consolidates the fragmented literature into a unified framework, provides a theoretically grounded taxonomy that offers distinct and multi-disciplinary areas for future research and offers practical guidance for assurance providers and regulators wanting to detect and evaluate impression management in an era of growing voluntary and mandatory sustainability reporting and assurance.

1 | Introduction

Corporate sustainability reporting has become a central mechanism for organisations to communicate their environmental, social and governance (ESG) commitments to stakeholders (De Villiers et al. 2014; Hughen et al. 2014). As regulatory frameworks tighten and societal expectations around responsible business conduct intensify, organisations are increasingly expected to demonstrate transparency, accountability and substantive progress towards sustainable development (De Villiers et al. 2020). Sustainability, integrated and ESG reports now play a critical role in shaping stakeholder perceptions of corporate responsibility, legitimacy and ethical conduct.

However, alongside this expansion of sustainability reporting, concerns have grown regarding the credibility and authenticity of extra-financial disclosures (Merkl-Davies and Brennan 2007; Bolino et al. 2008). Prior research suggests that organisations may strategically shape sustainability narratives to influence stakeholder perceptions, rather than to faithfully represent underlying environmental and social performance (Hooghiemstra 2000; Semet 2020). This phenomenon is commonly examined through the lens of impression management, defined as:

> the conscious or unconscious attempt to control images that are projected in real or imagined social interactions (Schlenker 1980, 6).

Organisations have frequently employed impression management in their annual *financial* statements to influence how stakeholders interpret financial information. This is often achieved using selective disclosures, omission of negative information or the presentation of financial results in a positive light, potentially misleading stakeholders about the true financial standing of the company (Merkl-Davies and Brennan 2007, Bolino et al. 2008).

However, it is axiomatic that there is a growing focus on extra-financial information in addition to financial information. For example, organisations operationalise, and report on, the inputs, processes, outputs and outcomes relating to their employees (human capital), stakeholders (social and relationship capital) and the environment (natural capital) (IIRC 2021). At the same time, the entity must be cognisant of the relevance of the range of social and environmental capitals for its ability to generate reliable economic returns (Ecim et al. 2025) while also being dependent on society and the environment for essential inputs into the business (Steenkamp et al. 2025). Given the prominence that, *inter alia*, capital markets (Barth et al. 2017), regulatory and standard-setting bodies (e.g., ISSB 2021; GRI 2024), stakeholders (Raji and Hassan 2021) and performance evaluation structures (Ferreira et al. 2024) are placing on extra-financial matters and reporting, it is likely that organisations will have an incentive from investment and legitimacy perspectives to also manage extra-financial impressions and not only the financial results.

On this backdrop, impression management research has seen a movement towards a greater focus on extra-financial information and reporting, including ESG disclosures. Extra-financial reporting encompasses a range of reports including integrated, sustainability, corporate, annual and ESG reports. These reports are designed to communicate information beyond financial metrics, addressing various forms of capital such as natural, human, social and relationship, intellectual and manufactured capital.

Organisations frequently employ social and environmental disclosures to shape public perceptions, particularly regarding their legitimacy (Hooghiemstra 2000). The recurrence of corporate ESG challenges has emphasised the importance of reporting quality, highlighting the need for accuracy and reliability in disclosures (Maroun et al. 2023). Organisations now operate in an environment where failures related to climate change, biodiversity loss, labour practices or social inequality can rapidly erode trust, damage reputations and provoke regulatory and societal responses. In this context, sustainability reporting serves not only as a communication tool but also as a mechanism for organisations to establish, maintain or repair legitimacy (De Villiers et al. 2020).

The strategic use of sustainability disclosures raises important questions for corporate social responsibility and environmental management. When impression management tactics are employed to exaggerate achievements, obscure negative impacts or symbolically comply with reporting requirements, the result may be 'greenwashing', 'SDG-washing' or other forms of symbolic corporate social responsibility (CSR) which undermine meaningful sustainability outcomes (Bolino et al. 2016). Such practices risk weakening stakeholder confidence in sustainability reporting, distorting decision-making and slowing progress towards genuine environmental and social improvement (Sierra-García et al. 2015).

Understanding how organisations manage impressions is, therefore, critical for safeguarding stakeholder interests and strengthening the integrity of sustainability governance (Zekany et al. 2004). Despite a growing body of literature examining impression management in CSR and sustainability contexts, existing research remains fragmented across disciplines, jurisdictions and methodological approaches. There is limited synthesis of the diverse impression management tactics identified in prior studies, particularly as they relate specifically to extra-financial reporting and sustainability communication. This study addresses this gap by developing a comprehensive framework of organisational impression management tactics applicable to extra-financial reporting.

Drawing on a systematic review of 806 academic sources indexed in the Scopus database and supported by bibliometric analysis, the study identifies 17 impression management tactics in extra-financial reporting, which cluster into (i) narrative strategies (perception management, self-promotion, reputation enhancement, building stakeholder rapport, deflecting criticism), (ii) distortive disclosure practices (exaggerating qualitative disclosures, selective disclosures, obfuscation techniques, re-using information, temporal framing of disclosures), (iii) visual and digital tactics (distorting graphical disclosures, social media strategies), (iv) symbolic compliance and governance signals (tick-box compliance, superficial board compositions, assurance signalling) and (v) symbolic legitimacy actions (intimidation and image-driven philanthropy). The resulting framework provides a useful tool for identifying and evaluating impression management tactics within sustainability and integrated reporting.

This study makes at least three contributions to the sustainability reporting and environmental management literature. First, the study consolidates a fragmented body of knowledge into a unified framework of organisational impression management in extra-financial reporting. While prior research has examined impression management in individual domains, including narrative disclosure strategies (Merkl-Davies and Brennan 2007), graphical distortion (Beattie and Jones 2000), greenwashing (Boiral 2016) and reporting communication (Tata and Prasad 2015), these streams have largely developed independently, each addressing a subset of tactics within specific reporting contexts. Existing studies do not offer a consolidated framework that maps the diverse tactics across narrative, visual, digital, governance and symbolic dimensions of sustainability disclosures. This fragmentation limits the capacity of assurance providers, regulators and researchers to systematically identify and evaluate impression management in extra-financial reports. The present study addresses this gap by synthesising 806 sources to distil 17 core tactics into an integrated framework. The framework is organised using the typology of organisational legitimacy, distinguishing between tactics that serve pragmatic, moral and cognitive legitimacy (see Suchman 1995). In doing so, the study moves beyond cataloguing what organisations do to explaining why they do it and under what conditions.

Secondly, the framework is calibrated to the emerging mandatory sustainability reporting and assurance environment. The introduction of the sustainability standards by the International Sustainability Standards Board (ISSB) (ISSB 2021) and the related sustainability assurance (Seidenstein and Maroun 2025), updates from the Global Reporting Initiative (GRI) (GRI 2024) and the European Union's Corporate Sustainability Reporting Directive (CSRD) (European Commission 2024) means that there is a fundamental shift towards expanded sustainability guidelines and requirements. This regulatory transformation does not eliminate impression management but rather changes the range of tactics available and the incentive to use these tactics. As formal compliance becomes mandatory, organisations are likely to shift from overt tactics such as selective omission towards subtler forms of impression management that operate within the boundaries of formal compliance while undermining its substantive intent. The impression management framework anticipates this shift by identifying tactics that are specifically relevant to the reporting environment and that have not been systematically addressed in prior literature.

Finally, this research will be useful for assurance providers in being able to use the impression management tactics as part of an expanded risk assessment and to inform the nature, timing and extent of the related assurance procedures. The findings may also offer practical guidance for regulators and policymakers wanting to strengthen accountability and transparency in corporate communication while highlighting important areas for future research both from an individual tactics perspective as well as multi-disciplinary avenues. This enables a more systematic and theoretically informed approach to evaluating the credibility of extra-financial disclosures. The tactic-level granularity of the framework and subsequent discussion distinguishes it from prior studies that identify impression management as a general phenomenon without providing the specificity needed for practical application.

The remainder of this paper is structured as follows: Section 2 provides the methodology to assess the academic sources and interpretively derive the tactics. Section 3 provides details on the characteristics of the current research. Section 4 evaluates the clusters and tactics in more detail and provides an analysis of the theoretical framing of impression management while offering clear and actionable areas for future research. The conclusion is included in Section 5.

2 | Method for the Development of Impression Management Tactics

A systematic inquiry was conducted to identify prior academic literature on the Scopus database using the following iteratively derived search string in the title, abstract or keywords: 'impression management' OR 'greenwash*' OR 'legitimacy management' OR 'reputation management' OR 'symbolic management' AND 'extra-financial report*' OR 'integrated report*' OR 'corporate report*' OR 'non-financial report*' OR 'sustainability report*' OR 'ESG report*' OR 'disclosures'. The initial search returned 1457 records. These were refined by subject area to include papers in the field of 'Business, Management and Accounting' and 'Economics, Econometrics and Finance', yielding 988 records. The search string was designed to capture the full breadth of impression management research relevant to extra-financial reporting while minimising the inclusion of unrelated literature. Limiting the context to extra-financial reporting was necessary because terms such as 'impression management' and 'reputation management' produce substantial volumes of results in interpersonal psychology, organisational behaviour and consumer marketing contexts that fall outside the scope of this study.

Further filtering by document type (articles, books and book chapters) produced 925 records and restricting to English-language publications resulted in 916 records. Two researchers independently reviewed all 916 abstracts against the following inclusion criteria: (1) the study addresses impression management as a central or substantial focus, (2) the context is organisational or corporate rather than purely interpersonal and (3) the study engages with reporting, disclosure or communication practices. Studies were excluded where impression management was mentioned only peripherally. Disagreements were resolved through discussion until consensus was reached, resulting in a final sample of 806 sources. Scopus was used because of the quality of its indexing and filtration criteria (Dumay et al. 2016). The search encompassed all documents from 1 January 1991 to 30 April 2026, offering a 35-year period for assessing the progress and state of research on impression management.

The features of each academic source are summarised and classified by characteristics (methodology as per Ecim and Maroun 2023, Dumay et al. 2016). A thematic table was used to collect data from each publication of prior academic literature relevant to the study from the sample of 806 documents. The characteristics of each are summarised and classified according to the following characteristics in Table 1.

Descriptive statistics, including frequency distributions and trends, were conducted to quantitatively outline various considerations of academic research on impression management, such as the volume of research, categorisation by jurisdiction, locus of enquiry, journals of publication and epistemological methodologies. In addition, the VOSviewer programme was utilised for bibliometric and visual analysis of the gathered information.

Thereafter, the 17 impression management tactics were derived by way of a three-stage thematic analysis process. In the first stage, the VOSviewer bibliometric mapping identified broad thematic clusters based on keyword co-occurrence patterns, revealing five overarching domains: narrative strategies, distortive disclosure practices, visual and digital tactics, symbolic compliance and governance signals and symbolic legitimacy actions. Within each cluster, the research team conducted iterative open coding

TABLE 1 | Coding of the prior academic literature sources.

Characteristic	Details
Publication information	The details related to the prior academic literature are split into the following categories: main topic, country of researcher, type, country of study and type.
Locus of enquiry	The prior academic literature is classified as macro-, meso- or micro-level academic literature. Macro-level studies delve into how social structures influence perceptions for impression management. Meso-level research focuses on how organisations employ impression management techniques to shape stakeholder perceptions. At the micro-level, the literature examines individuals' use of impression management techniques to influence others' perceptions (adapted from Rinaldi et al. 2018).
Research method	The research methods are split into the following categories: case study, commentary/normative/policy, content/historical analysis, survey/questionnaire, interviews, quantitative and grounded theory.
Epistemological paradigm	Epistemology is divided into positivist, interpretive, and critical perspectives. Positivism prioritises quantitative methods and pursues well-defined objectives. The interpretive approach employs qualitative techniques and a subjective understanding of social constructs. The critical perspective is normative, advocating for viewpoints, social critique, and efforts towards transformative change (Maroun and Jonker 2014).
Abstract and content	Analysis by two research members of the abstract and main content for: (1) the main topic addressing impression management, greenwashing, legitimacy management, reputation management or symbolic management as a central or substantial focus; (2) the context being organisational or corporate rather than purely interpersonal; (3) the study engages with reporting, disclosure or communication practices relevant to extra-financial reporting and (4) impression management behaviours described, theorised or studied. Studies were excluded where impression management was mentioned only peripherally, where the context was exclusively interpersonal or where the study addressed financial reporting impression management without relevance to extra-financial disclosures.

Note: Adapted from (Dumay et al. 2016; Rinaldi et al. 2018).

of the 806 sources, identifying recurring impression management behaviours described, theorised or studied in the literature. Each source was coded for the specific tactics it discussed, the reporting context and the theoretical framing employed.

In the second stage, axial coding was used to consolidate overlapping codes and refine the boundaries between distinct tactics. For example, initial codes for 'positive language use', 'optimistic framing', and 'attribution of success' were consolidated under 'reputation enhancement', while 'use of jargon', 'complex sentence structures' and 'strategic ambiguity' were grouped under 'obfuscation techniques'. Codes that appeared superficially similar but operated through different mechanisms were kept separate; for example, 'selective omission of adverse data' (selective disclosures) was distinguished from 'vague qualitative claims substituting for quantitative evidence' (exaggerating qualitative disclosures) on the grounds that the former involves controlling what is disclosed while the latter involves controlling how convincingly it is disclosed. The coding was performed independently by two members of the research team, with inter-coder disagreements resolved by way of discussion.

In the third stage, the consolidated codes were assessed against two criteria for inclusion in the final framework. First, the behaviour must be substantively and repeatedly addressed in the literature, evidenced by multiple independent sources examining or documenting it. Second, the behaviour must be conceptually distinct from other tactics within the framework, operating through a different mechanism or targeting a different dimension of stakeholder perception. Behaviours that met the first criterion but not the second were subsumed within the most closely related tactic. For example, comparative benchmarking was incorporated as a sub-dimension of selective disclosures rather than as a standalone tactic as both operate through the same information-asymmetry mechanism. Behaviours that met the second criterion but not the first were excluded from the framework but noted as potential emerging tactics warranting future investigation. Again, the coding was performed independently by two members of the research team, with inter-coder disagreements resolved through discussion. The final framework of 17 tactics was then presented at a workshop at the authors' home institution for commentary and refinement.

2.1 | Data Validity and Reliability

To ensure completeness of the search, the search strategy was iteratively refined using three procedures. First, synonym expansion was conducted by identifying alternative terms used in the literature to describe impression management phenomena without employing the term 'impression management' itself. For example, the first iteration of the search focused only on impression management but was then extended to include organisational self-presentation strategies under the labels 'greenwashing', 'reputation management' and 'symbolic management'. Similarly, studies examining narrative tone, readability manipulation and disclosure obfuscation frequently address impression management behaviours (particularly using 'disclosures' and 'legitimacy management' as keywords) without labelling them as such. These synonyms and related terms were incorporated into the search string to capture studies that would otherwise have been excluded by a narrower keyword specification.

Second, theoretical triangulation was used by searching for studies grounded in the principal theoretical perspectives that underpin impression management research such as legitimacy theory, signalling theory, institutional theory and stakeholder theory. This was necessary because studies framed using these theoretical lenses frequently examine the same organisational behaviours that constitute impression management tactics but conceptualise them using different terminology. This yielded 61 additional papers of which 15 were relevant to the current study and were included in the final sample of 806 papers. For example, studies examining 'decoupling' and 'ceremonial conformity' within institutional theory (Bromley and Powell 2012) address behaviours that map directly onto the tick-box compliance and assurance signalling tactics identified in this study. By searching for the theoretical constructs as well as the behavioural labels, the study ensured that relevant literature was not excluded only because it adopted a different theoretical vocabulary to describe the same underlying phenomena.

Finally, once the tactics were established (originally 15 tactics based on data until 2024), a tactic-level keyword testing was conducted to verify that the search results adequately represented each of the emerging tactic categories identified during the thematic coding process. The search was also expanded to include publications in 2025 and 2026.[1] This process resulted in an additional 206 papers included in the final sample of 806 sources and two additional tactics being identified. Duplicate records were identified and removed. Duplicates arose from two sources: including records appearing more than once within the Scopus database due to indexing under multiple subject areas and records appearing in both the primary search and the supplementary validation search described above. Duplicates were identified by matching on Digital Object Identifier (DOI) where available or supplemented by title matching for records without a DOI.

This iterative process allowed for a more comprehensive approach to the literature search. This tactic-level testing served as a validation mechanism, ensuring that the framework was not constrained by the limitations of any single search string and that each tactic was supported by the broadest available evidence base. The supplementary papers identified through this process were documented and their inclusion justified in the screening records.

Nevertheless, the study's reliance on the Scopus database introduces limitations, as not all existing academic literature on impression management will be included on this database alone. This is due to the lead time between publication and database inclusion which may result in the absence of recent works. Additionally, academic literature from lesser-known journals may not be represented in the database, further constraining the breadth of available research (Drisko and Maschi 2016). Despite these limitations, the 806 academic sources reviewed ensure a comprehensive coverage of impression management literature as the intention is not to provide a complete count of the number of academic papers dealing with impression management but a sense of the direction being taken by impression management research, minimising the risk of omitting materially relevant academic sources (Ecim and Maroun 2023).

3 | Impression Management Research Over Time

Figure 1 shows an increasing volume of research dealing with impression management from 1990 to 2026. The growth is not linear as a modest base of foundational work in the 1990s gave way to steady expansion in the 2000s. An exponential acceleration took place from 2016 onward, with the 2021 to 2026 period alone accounting for approximately 62% of the entire sample. This acceleration reflects the convergence of several factors including, for example, the global expansion of sustainability reporting requirements, the emergence of greenwashing as a mainstream concern and the development of computational methods that

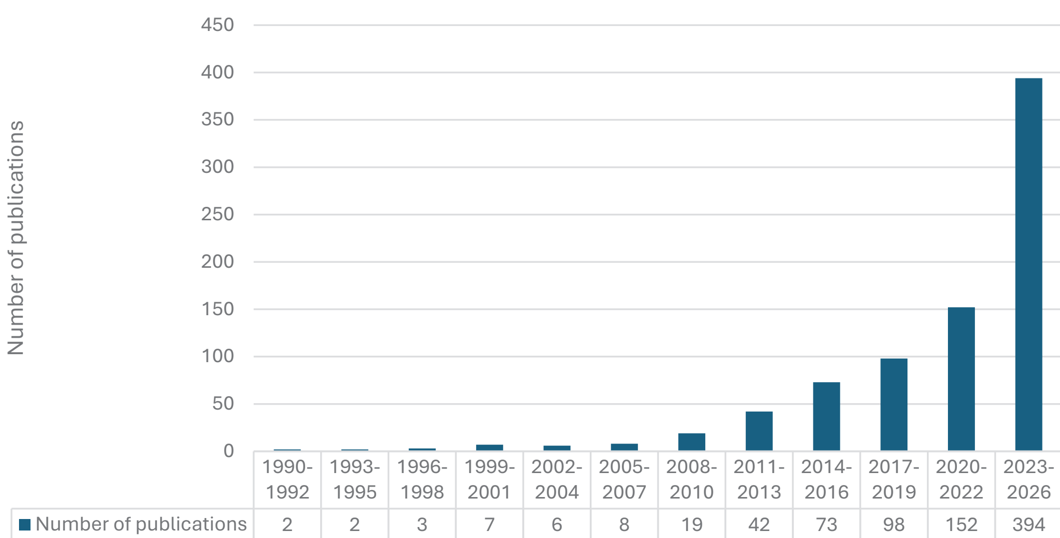

FIGURE 1 | Impression management research over time.

have enabled large-scale analysis of disclosure practices. The following subsections trace the evolution of the field across seven distinct periods, identifying the dominant themes, methodological developments and conceptual shifts that have shaped the impression management literature.[2]

3.1 | 1990–1995: Foundational Concepts and Early Exploration

During this period, research on impression management laid the groundwork for understanding how individuals employ self-presentation strategies in both organisational and social contexts. Studies primarily focused on the psychological aspects of impression management, such as employees using impression management tactics when behaving opportunistically (Fandt and Ferris 1990).

Two contributions during this period signalled the field's future trajectory towards organisational and reporting contexts. Neu (1991) examined the relationship between trust, impression management and the public accounting profession, introducing the idea that impression management operates not only at the individual level but also within professional and institutional settings. Aerts (1994) explored the use of accounting logic as an explanatory category in narrative accounting disclosures, foreshadowing the substantial stream of research on narrative impression management in corporate reporting that would emerge in the following decades.

3.2 | 1996–2000: Expansion Into Corporate Reporting and Graphical Disclosure

The late 1990s represented a decisive shift from interpersonal to organisational impression management. Academics examined how companies engage in impression management, particularly in the context of corporate reporting and communication (Beattie and Jones 2000; Crane 2000). This period was marked by an increasing focus on how organisations manage stakeholder perceptions through strategic disclosures, especially in financial reports, as evidenced by Beattie and Jones (2000) who conducted a time-series analysis on the changing use of graphs in corporate annual reports. Additionally, the use of content analysis became prominent, reflecting an interest in understanding how organisations shape their extra-financial disclosures to influence stakeholders and maintain legitimacy in the face of scrutiny (Beattie and Jones 2000). This period also saw the development of theoretical models which explained how impression management operates within corporate settings, for example, Bolino (1999) explorations of citizenship and impression management within organisational behaviour. Hooghiemstra (2000) provided one of the first comprehensive discussions of corporate communication and impression management, establishing the conceptual link between organisational self-presentation and stakeholder perception management that would define the field.

The period also saw the emergence of environmental disclosure as an impression management context. Herbst (1998) examined corporate use of the internet for environmental disclosures, providing an early view of the digital communication dimension that would grow substantially in later periods. Similarly, Crane (2000) introduced the tension between substantive and symbolic environmental action that would later be formalised into the greenwashing literature. Content analysis continued to emerge as the predominant methodological approach during this period, reflecting the field's commitment to systematic examination of how organisations construct their disclosure narratives.

3.3 | 2001–2005: Methodological Sophistication and Theoretical Refinement

The early 2000s brought significant methodological advancements in impression management research. Academics introduced more sophisticated content analysis techniques and incorporated quantitative measures to assess the effectiveness of impression management strategies. For example, Aerts (2005) explored how impression management is used in the retrospective framing of accounting outcomes while Leventis and Weetman (2004) examined impression management in dual language reporting and voluntary disclosures. Theoretical frameworks were refined during this period, with increased attention to the interaction between impression management and corporate governance (Rutherford 2003). Ethical considerations also became more prominent as researchers such as Bansal and Clelland (2004) began to explore the boundaries between legitimate impression management and deceptive practices. Much of the research during this time adopted a meso-level focus, examining how impression management strategies impacted organisational structures and cultures. Ogden and Clarke (2005) analysed how customer disclosures were used for impression management and legitimacy in the UK privatised water industry.

3.4 | 2006–2010: The Rise of Digital and Online Contexts

The mid-to-late 2000s saw the rise of digital media, introducing new dimensions to impression management research. Academics explored how both individuals and organisations adapted their impression management strategies to digital platforms, including social media and online corporate communication (Connolly-Ahern and Broadway 2007). This period saw a significant increase in studies focusing on online reputation management and the unique challenges posed by the digital environment. For example, Tessarolo et al. (2010) examined how organisational performance was justified in annual reporting narratives while Hooghiemstra (2010) conducted a content analysis comparing Chief Executive Officer (CEO) letters to shareholders in the United States and Japan. Methodological approaches diversified, with studies such as Brennan et al. (2009) who developed frameworks to analyse impression management in narrative disclosures, while Pennington and Tuttle (2009) investigated the role of memory in the use of distorted graphs for income and earnings per share. Many studies adopted a critical epistemological stance, questioning the power dynamics and ethical implications inherent in digital impression management, as seen in Cho et al. (2010) on the language of US corporate environmental disclosures and Samkin and Schneider (2010) on accountability and narrative reporting.

3.5 | 2011–2015: Integration With Corporate Social Responsibility (CSR)

The 2011 to 2015 period represents a pivotal moment in the field, with publication volumes tripling compared to the previous period and the research agenda expanding decisively into sustainability and integrated reporting. Researchers explored how companies used CSR reporting as a tool for impression management, particularly in shaping perceptions of ethical and environmental stewardship (Sandberg and Holmlund 2015; Hahn and Lülfs 2014). Hahn and Lülfs (2014) conducted a qualitative analysis of corporate disclosure strategies in GRI-oriented sustainability reporting, examining how negative aspects were legitimised. Sandberg and Holmlund (2015) examined impression management tactics in sustainability reporting, providing insight into how companies can influence stakeholder perceptions.

The concept of greenwashing began to emerge as a distinct research stream. Lyon and Maxwell (2011) examined greenwashing under the threat of environmental audit, introducing the interaction between impression management and assurance. The literature during this period often focused on macro-level inquiries such as Falschlunger et al. (2015) who performed a longitudinal study on graphical representations in European companies' annual reports. The integration of impression management with sustainability and ethics reflected growing stakeholder expectations for transparency and accountability, as shown in Bozzolan et al. (2015), who analysed the Fiat Group to understand impression management's role in the organisational context. Additionally, Melloni (2015) examined intellectual capital disclosure in integrated reporting from an impression management perspective, contributing to our understanding of how firms use disclosure practices to manage perceptions.

3.6 | 2016–2020: Big Data, Analytics and New Frontiers

Publication volumes nearly doubled again in this period, driven by methodological innovation and an expanding global research community. The most significant development was the widespread adoption of tone analysis and computational text-processing methods. Academics began to explore how data-driven insights could enhance or complicate impression management strategies, particularly in corporate reporting and public relations (Yang and Liu 2017; Benthaus et al. 2016). Yang and Liu (2017) examined how accounting narratives and impression management were employed on social media platforms, highlighting the evolving nature of communication strategies employed by organisations.

The period was also characterised by an increasing interest in the ethical implications of using big data for impression management, with critical studies questioning the potential for manipulation and the loss of authenticity. For example, Courtois and Gendron (2020) investigated the legitimisation process surrounding Certified Fraud Examiner's claims of expertise while Feng and Gao (2020) analysed the verbal tone in mandatory environmental disclosures following U.S. Securities and Exchange Commission (SEC) guidance. Research during this time also highlighted the role of analytics in measuring the effectiveness of impression management practices providing evidence that narrative impression management has measurable economic consequences. Studies such as Jones et al. (2020) focused on impression management and retrospective sense-making in corporate annual reports during the global financial crisis. Zhang and Chen (2020) examined the influence of media coverage on impression management in CSR reports.

The sophistication of greenwashing research increased, with studies moving beyond binary classifications towards nuanced examinations of the mechanisms through which organisations selectively present environmental information. Stacchezzini and Lai (2020) examined the role of integrated reporting in sustainability management and reporting, finding that integration did not guarantee substantive disclosure.

This period also saw the most significant geographical diversification in the field's history, with studies extending beyond the Anglo-American and Western European contexts that had dominated earlier research. Studies examined impression management in China (Zhang and Chen 2020), South Africa (Haji and Anifowose 2016) and other emerging markets, reflecting the globalisation of sustainability reporting practices and the recognition that impression management tactics may manifest differently across institutional, cultural and regulatory contexts.

3.7 | 2021–2026: Post-Pandemic Trends, Regulatory Shifts and the Artificial Intelligence Frontier

The most recent period has witnessed an exponential acceleration in research output. The COVID-19 pandemic brought unprecedented challenges, prompting significant shifts in impression management practices. Recent research has focused on how organisations adapted their strategies in response to the crisis, emphasising the need to maintain trust and credibility during times of uncertainty. For example, Hsu and Chu (2023) explored the role of CSR committees in maintaining firm value during the COVID-19 pandemic, while Mansurov et al. (2023) examined impression management in headline earnings press releases of stock exchange firms during the post-pandemic period. This period highlighted the increased importance of transparency and genuine stakeholder engagement as organisations navigated the post-pandemic landscape.

Greenwashing is a dominant research theme, accounting for approximately half of all publications in this period. This reflects the mainstreaming of environmental and sustainability concerns in public discourse, the proliferation of ESG rating systems and growing regulatory attention to misleading environmental claims. The literature has evolved beyond identifying greenwashing as a phenomenon towards investigating its determinants, mechanisms and consequences with increasing empirical rigour (del Río et al. 2023). Costa et al. (2025) analysed SDG-washing across sectors, moving the field towards more granular distinctions between types of environmental impression management. The emergence of terminology such as 'brownwashing' (the understatement of negative environmental impacts), 'SDG-washing' (superficial alignment with Sustainable Development Goals) and 'taxonomy-washing' (misleading claims of alignment with the EU taxonomy for sustainable activities) reflects the growing sophistication of both impression management practices and the research that examines them (Costa et al. 2025; del Río et al. 2023).

The regulatory landscape has undergone a fundamental transformation. The introduction of the ISSB sustainability disclosure standards, the CSRD's mandatory sustainability reporting and assurance requirements, and updates to the GRI standards (Ecim et al. 2025) have shifted the field from examining impression management under voluntary reporting regimes to anticipating how impression management will adapt to mandatory reporting. Studies in this period have begun to examine how mandatory disclosure requirements interact with impression management incentives (Schütze and Sandbaek 2025). This emerging research supports the argument advanced in the present study that mandatory reporting reconfigures rather than eliminates impression management, shifting organisational tactics from overt omission towards subtler strategies.

Finally, computational and artificial intelligence-based methods have become increasingly prominent. dos Santos et al. (2025) applied machine learning to detect greenwashing in Brazilian corporate disclosures, and multiple studies have employed natural language processing, sentiment analysis and text mining techniques to identify impression management patterns at scale. Looking forward, the convergence of mandatory reporting requirements, expanding assurance mandates and increasingly sophisticated computational detection methods suggests that impression management research is entering a new phase where the traditional dynamic between preparers and users of reports is being impacted by institutional, technological and regulatory forces that were largely absent from the field's earlier periods.

3.8 | Additional Characteristics of the Research Landscape

Beyond the temporal trajectory of the field, the composition of the literature reveals important patterns in geographical focus, methodological approach and epistemological orientation that shape both what is known and what remains underexplored. The history of impression management research reveals a dynamic and evolving field which has grown from its psychological roots to encompass complex organisational strategies and ethical considerations. Most researchers are from developed economies (62%). While the United States and the United Kingdom remain among the most frequently studied jurisdictions, the research community itself has diversified substantially, with China now the single largest contributor by researcher affiliation and country of study. The growth of Chinese impression management research reflects several converging factors including the rapid expansion of China's capital markets and the corresponding increase in both mandatory and voluntary corporate disclosure requirements, the growing international scrutiny of Chinese firms' ESG practices and the substantial investment in accounting and finance research capacity within Chinese universities over the past decade (Sun and Lange 2023; Zhang and Chen 2020).

Despite this growing diversification, the literature remains concentrated in a relatively small number of jurisdictions. The top five countries of study (China, United States, United Kingdom, Italy and Australia) account for the majority of empirical research, while large developing economies, including India, Brazil, Indonesia and countries across sub-Saharan Africa, remain underrepresented relative to their economic significance and the scale of their sustainability reporting challenges. This geographical concentration represents a limitation of the existing literature and an opportunity for future research, particularly as mandatory sustainability reporting requirements under the CSRD and ISSB standards extend into jurisdictions with weaker institutional infrastructure and different cultural norms around corporate disclosure (refer to Appendix A in Supporting Information).[3]

Setting jurisdictional focus aside, the literature has become increasingly sophisticated, incorporating diverse methodological approaches. Most research is situated at the meso- and micro-levels (refer to Appendix B in Supporting Information), examining organisational and individual behaviours that shape perceptions through selective disclosure, tone management and linguistic framing. Interpretive approaches dominated the field pre-2023 using content and historical analyses to uncover how narratives influence stakeholder perceptions. Post 2023, positivist, quantitative approaches now dominate the field (60% of the sample), driven by the growing availability of ESG databases and computational text analysis tools, while positivist studies provide quantitative insights into the relationship between impression management and financial performance (refer to Appendix C in Supporting Information). The work is published in a range of journals (refer to Appendix D in Supporting Information), highlighting the intersection between ethics, communication and transparency.

Despite this growing body of work, there remains a notable gap in longitudinal and developing-economy-focused research, underscoring the need for broader and more contextually diverse studies on impression management. To facilitate this line of enquiry, the remainder of this paper considers the core themes emerging from the prior research and presents these as a type of conceptual framework which can be used to guide future inquiry into the determinants, operationalisation and outcomes of impression management.

4 | Themes Emerging From Prior Literature

The bibliometric mapping identifies concentrations of activity defined by the frequency and proximity with which keywords co-occur across the literature. These clusters reveal what researchers study and how different streams of inquiry relate to one another, but they do not, in themselves, identify what organisations do. The thematic clusters therefore represent the conceptual landscape from which impression management tactics can be inferred. The tactics themselves are then derived by way of a subsequent and distinct analytical process. A single bibliometric cluster can contain research relevant to multiple impression management tactics while, conversely, a single tactic can draw on the literature situated across several bibliometric clusters. The

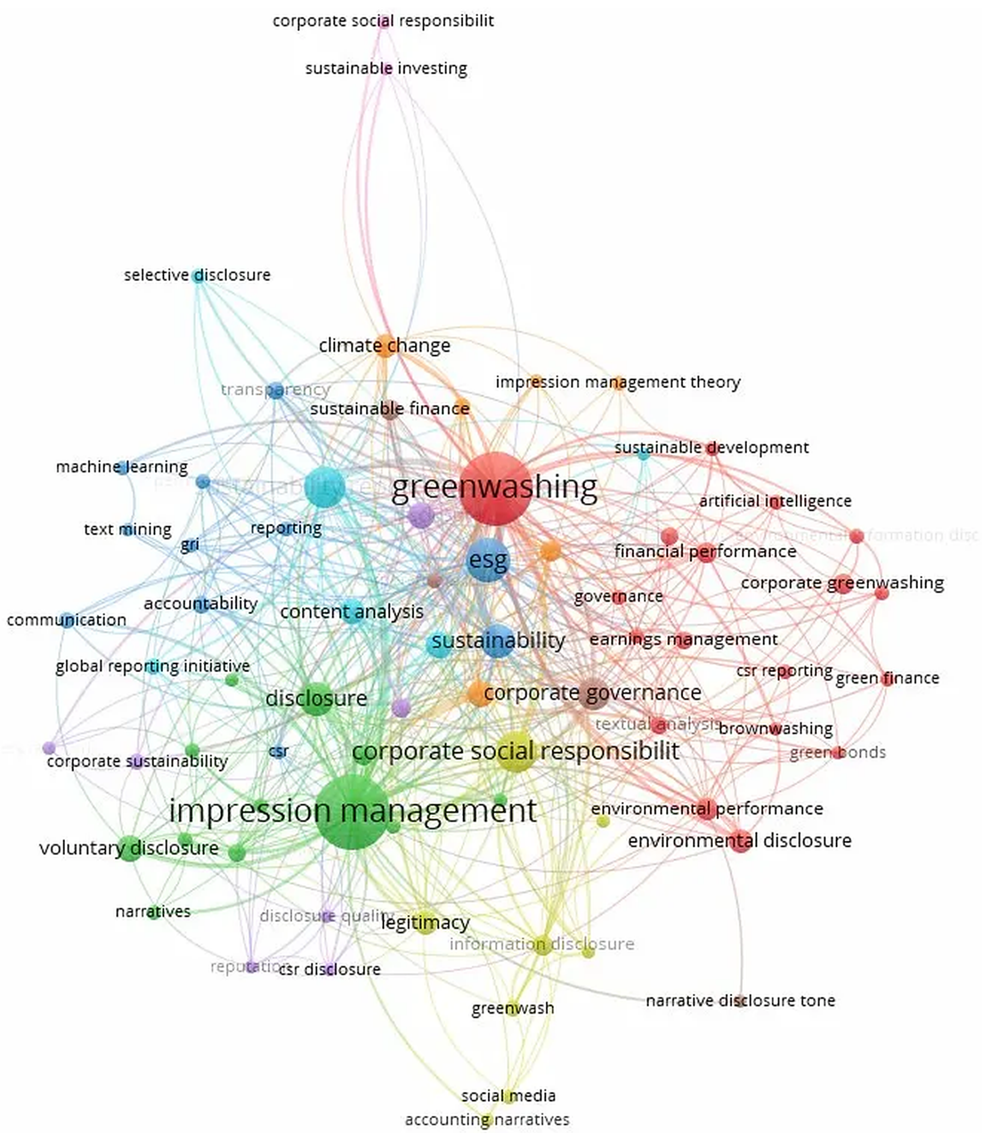

FIGURE 2 | Themes emerging from prior literature.

bibliometric mapping provides the empirical foundation while the thematic coding provides the analytical interpretation that translates these clusters into a functional taxonomy of impression management behaviours.

Figure 2 presents the keyword co-occurrence map generated using VOSViewer (van Eck and Waltman 2010) based on the 806 sources. The analysis reveals five thematic clusters delineating the intellectual structure of impression management research as it relates to extra-financial reporting.

The two most prominent nodes in the network, 'impression management' and 'greenwashing', occupy central but distinct positions, reflecting the dual anchors of the field. Impression management sits at the base of the network with extensive connections to disclosure, legitimacy, narrative and governance nodes, consistent with its status as the foundational construct from which the broader literature has developed. Greenwashing occupies a more elevated and laterally connected position, linked strongly to ESG, sustainability, climate change and environmental performance, reflecting its emergence as a distinct and increasingly dominant stream of inquiry that has, to a significant extent, developed its own vocabulary and research community. The spatial separation between these two anchor nodes suggests that greenwashing research and impression management research have developed along increasingly parallel but insufficiently integrated trajectories, a fragmentation that this study aims to address using its consolidated framework.

Cluster (i) (green): Narrative strategies

This cluster represents the foundational core of the field being how organisations use narrative and communicative strategies to shape stakeholder perceptions and how these strategies relate to organisational legitimacy

The co-occurrence of 'impression management' and 'legitimacy' as the two dominant nodes within this cluster empirically validates the theoretical relationship between impression management and legitimacy-seeking behaviour. The cluster's emphasis on narrative mechanisms including voluntary disclosure, narratives, accounting narratives, disclosure quality and narrative disclosure tone reveals that the literature has concentrated most heavily on how organisations construct favourable accounts through the content, tone and quality of written disclosures (Hooghiemstra 2000; Bansal and Clelland 2004). The presence of 'social media' at the periphery of this cluster signals an emerging extension of narrative impression management from traditional reporting channels to digital platforms.

Cluster (ii) (red): Distortive disclosure practices

Cluster (ii) captures the substantial body of research examining how organisations manage impressions using their social and environmental disclosures and how the quality and credibility of these disclosures relate to underlying environmental and social performance.

The proximity of 'corporate governance' to 'corporate social responsibility' rather than to 'impression management' suggests that governance is studied predominantly as a contextual or moderating variable, influencing the nature and extent of CSR disclosure. The respective literature frequently discusses the ethical dimensions of using impression management in financial reporting, highlighting concerns about transparency and the potential for misleading stakeholders through selective disclosure (Merkl-Davies and Brennan 2007; Brennan et al. 2009).

Cluster (iii) (blue): Visual and digital tactics

The intersection of two related but distinct concerns, including the substantive phenomenon of greenwashing as a form of corporate deception and the methodological and regulatory infrastructure through which greenwashing is detected and governed, forms the basis of this cluster. The co-occurrence of 'greenwashing' with methodological terms such as 'content analysis', 'machine learning' and 'text mining' reflects the growing deployment of computational and artificial intelligence-based approaches to identify impression management in sustainability disclosures, representing an important methodological evolution in the field. The simultaneous presence of regulatory and standards-related nodes such as the 'GRI' and 'transparency' and 'accountability' situates the greenwashing literature within the broader institutional context of sustainability reporting governance. Notably, 'selective disclosure' appears at the upper periphery of this cluster, spatially removed from the impression management core but strongly connected to the greenwashing literature, suggesting that selective disclosure is increasingly studied as a component of greenwashing rather than of impression management.

Cluster (iv) (purple/violet): Symbolic compliance and governance

A fourth cluster, partially overlapping with Clusters 2 and 3, is centred on 'sustainability' and 'corporate social responsibility'. This cluster represents the broader institutional and conceptual factors within which extra-financial reporting operates including the frameworks, standards and expectations that define what organisations are expected to disclose and how.

The positioning of 'ESG' as a substantial node bridging the greenwashing cluster (Cluster 3) and the sustainability cluster (Cluster 4) reflects the role of ESG as a boundary concept that connects organisational sustainability practices with external evaluation and rating systems. This boundary position makes ESG disclosures particularly susceptible to impression management, as organisations must navigate the expectations of multiple stakeholders, each with different informational needs and evaluation criteria. The presence of 'sustainable investing' at the periphery of this cluster signals the growing relevance of the investment community as a stakeholder audience for extra-financial disclosures, reinforcing the pragmatic legitimacy dimension of the tactic framework.

Cluster (v) (yellow/orange): Symbolic legitimacy actions

A smaller but important cluster captures the emerging frontier of impression management research, where computational methods (including artificial intelligence and natural language processing) are being applied to detect impression management patterns at scale, and where the relationship between impression management behaviours and financial outcomes is being examined empirically

4.1 | Impression Management Tactics

The five clusters provide the conceptual landscape from which the 17 impression management tactics are derived. Each tactic is grounded in one or more thematic territories identified using the bibliometric analysis, but its definition and boundaries are determined by the subsequent thematic coding process described in Section 2.

The following section presents the 17 impression management tactics, organised into five functional groupings and supported by the literature situated within and across the thematic territories identified above.

Cluster (i): Narrative strategies

Tactic 1: Perception management

Perception management involves the proactive construction of a favourable organisational image by way of controlled communication channels, including the issuance of press releases highlighting positive case studies, the dissemination of stakeholder endorsements and the strategic placement of corporate narratives in media with favourable reach (Samkin and Schneider 2010; Connolly-Ahern and Broadway 2007; Schniederjans et al. 2018). Unlike reputation enhancement, which reacts to existing perceptions by reframing them, perception management operates pre-emptively by establishing the narrative frame before stakeholders form independent judgements. The tactic extends beyond formal reporting to encompass newsletters, investor briefings, advertisements, media engagement and curated website content, through which organisations project an image of reliability and ethical conduct (McClean et al. 2021; Dhanani and Kennedy 2022). Perception management is particularly prevalent in stakeholder-dense environments where multiple constituencies require ongoing reassurance and among consumer-facing industries where brand perception directly influences revenue.

Tactic 2: Self-promotion.

Self-promotion is the strategic presentation of an organisation's accomplishments and capabilities to enhance its standing among stakeholders. Within extra-financial reports, organisations employ this tactic by prominently featuring financial successes, pioneering initiatives, industry awards and milestone achievements (Samkin and Schneider 2010; Li 2010). Reports commonly dedicate sections to accolades received and favourable performance indicators, positioning the organisation as a competent and authoritative actor within its sector (Kumarasinghe and Samkin 2020). Self-promotion is disproportionately deployed by organisations wanting to establish or consolidate market position and is particularly prevalent in integrated reports following periods of strategic transformation where the organisation needs to signal that new directions are producing results (Hsiao et al. 2021). The tactic's effectiveness is moderated by the verifiability of the claims as organisations with independently validated achievements achieve stronger self-promotion effects than those relying on internally generated narratives, as stakeholders increasingly discount unverified assertions of excellence (Richard and Odendaal 2021).

Tactic 3: Reputation enhancement

Reputation enhancement involves strengthening the positive dimensions of an organisation's performance while diminishing the emphasis on negative elements. This tactic manifests in extra-financial reports through the use of optimistic language, the foregrounding of successful initiatives, de-emphasising negative outcomes and the intentional placement of favourable information to overshadow less promising outcomes (Samkin and Schneider 2010). A core mechanism is the self-serving attribution bias as organisations systematically attribute positive outcomes to internal competence and strategic foresight while framing negative outcomes as consequences of external forces beyond their control including, for example, market volatility, regulatory change or macroeconomic disruption (Aerts 2005). Reputation enhancement is deployed most aggressively following periods of poor financial or ESG performance, where the gap between stakeholder expectations and organisational outcomes is largest. Its effectiveness depends on stakeholder sophistication as institutional investors and analysts with access to alternative information sources are less susceptible to attribution framing than retail investors or general public stakeholders (Hooghiemstra 2000).

Tactic 4: Building stakeholder rapport

Building stakeholder rapport involves deliberate efforts aimed at making the organisation appear more approachable and relatable to its stakeholders. This may involve an increase in positive disclosures during times of crisis, the implementation of engaging language in organisational reports and the inclusion of narratives intended to humanise the company (Conway et al. 2015; Connolly-Ahern and Broadway 2007). This impression management tactic may be seen with detailed presentations on employee support programmes, customer satisfaction initiatives and community support activities. Organisations may increase the volume and positivity of such disclosures during periods of crisis, using empathetic language and personal stories to cultivate goodwill and strengthen relational bonds with stakeholders. The tactic is particularly prevalent in sectors with high public visibility (Conway et al. 2015). Its effectiveness is enhanced when rapport-building disclosures are accompanied by concrete, verifiable actions such as measurable community investment figures or independently assessed employee satisfaction metrics. Purely narrative rapport-building, without substantive supporting evidence, risks being perceived as superficial, particularly by stakeholders who have been directly affected by organisational failures (Talbot and Boiral 2015).

Tactic 5: Deflecting criticism

Deflecting criticism serves as an essential impression management tactic in the management of adverse information. Organisations adopt this tactic when compiling their reports by reframing negative outcomes as valuable learning opportunities, attributing failures to external factors beyond their control and underscoring the corrective measures undertaken. The strategic use of disclaimers, footnotes and supplementary commentary serves to mitigate the salience of unfavourable aspects within reports. Deflection is deployed reactively when organisations face specific, identifiable criticisms such as regulatory sanctions, negative media coverage, activist campaigns or adverse audit findings. The tactic is most effective when accompanied by demonstrable corrective action, which transforms the narrative from denial into responsible governance (Myeza et al. 2023). When used in isolation without evidence of remediation, deflection is likely to amplify rather than mitigate reputational damage, particularly in the social media environment where stakeholders can rapidly circulate counter-narratives. Effectiveness is also moderated by prior organisational credibility as organisations with established track records of transparency can deflect more credibly than those with histories of vagueness (Boiral 2016; Boiral et al. 2022).

Cluster (ii) Distortive disclosure practices

Tactic 6: Exaggerating qualitative disclosures

Exaggerating qualitative disclosures involves the use of descriptive, narrative information to establish a favourable impression without committing to specific quantitative metrics. Organisations employ this tactic through comprehensive explanations of their strategies, goals and qualitative outcomes to divert attention from less favourable quantitative results (Nandram et al. 2023; Corrigan and Rixon 2017). The tactic is closely associated with the phenomenon of greenwashing and SDG-washing, where organisations claim alignment with sustainability goals or environmental standards using aspirational language without corresponding quantitative evidence of impact (del Río et al. 2023). Exaggeration is most prevalent when organisations lack the data infrastructure to produce credible quantitative ESG metrics or when quantitative performance is unfavourable and qualitative narratives offer a more controllable alternative. It is also commonly observed in jurisdictions where reporting standards are principle-based rather than rules-based, providing greater discretion over narrative content. The tactic's effectiveness is highest among stakeholders who lack the technical expertise to evaluate whether qualitative claims are substantiated and diminishes as assurance requirements and standardised metrics reduce the space for unverified narrative discretion (Michelon et al. 2015).

Tactic 7: Selective disclosures

Selective disclosure involves the strategic presentation of information to project an enhanced organisational standing, providing only what is necessary to meet regulatory obligations while withholding less advantageous details (McBride et al. 2024; Ukwatte Jalathge et al. 2024). The tactic encompasses not only the omission of unfavourable information but also the strategic selection of reference points to frame information (Aerts 2005). Organisations may, for example, benchmark emissions reductions against a particularly carbon-intensive base year, compare diversity metrics against jurisdictions with lower norms or present ESG ratings from the most favourable rating agency while omitting less favourable assessments (Cho et al. 2015). The tactic becomes less effective as mandatory requirements narrow the scope for omission, for example, under the CSRD's double materiality requirements, but comparative framing may still be prevalent even under comprehensive disclosure mandates because the choice of benchmark remains at the organisation's discretion. Assurance providers should pay particular attention to the selection of comparators and base periods as potential indicators of strategic framing.

Tactic 8: Obfuscation techniques

Obfuscation involves the careful selection and deployment of language to reduce stakeholder comprehension of unfavourable information while maintaining the appearance of full disclosure. Organisations employ sophisticated language, technical jargon, complex sentence structures and strategic ambiguity to present challenges euphemistically, utilising metaphors and rhetoric to frame their performance in optimistic terms (Riley and Luippold 2015; Melloni 2015; Bujaki and McConomy 2012; McBride et al. 2024). Empirical evidence demonstrates a strong inverse relationship between organisational performance and textual complexity, with less profitable firms producing longer, less readable reports (Clatworthy and Jones 2001). Obfuscation is most prevalent when organisations face mandatory disclosure requirements that prevent outright omission, necessitating disclosure in a form that minimises comprehension and salience. The tactic is most effective when directed at stakeholder groups without specialised expertise. Effectiveness is also moderated by the broader information environment as obfuscation is more potent when media coverage of the organisation is limited and less effective when investigative journalists or activist groups provide simplified alternative accounts (Rutherford 2003).

Tactic 9: Re-using information

Re-using information involves the practice of repurposing positive disclosures to overshadow negative information and to create an impression of comprehensive reporting without corresponding depth. Organisations frequently emphasise their most notable achievements, revisit successful projects and reinforce positive messages throughout multiple sections of a single report or across multiple reporting channels (Mansurov et al. 2023; Supawat and Arnat 2023). Re-using information is particularly prevalent among organisations producing reports for multiple frameworks (e.g., GRI, ISSB and integrated report), where identical positive content can be strategically repeated across documents. The tactic's effectiveness is highest when stakeholders engage with only one report or channel and do not cross-reference across documents. It frequently co-occurs with tick-box compliance and obfuscation, functioning as an enabling mechanism that reinforces disclosure volume without adding substantive informational value (Malola and Maroun 2019).

Tactic 10: Temporal framing of disclosures

Temporal framing refers to the strategic manipulation of *when* and *in what sequence* organisations release extra-financial information to influence how stakeholders interpret it. Unlike selective disclosure, which controls *what* is communicated, and obfuscation, which controls *how clearly* it is communicated, temporal framing controls the *contextual conditions* under which stakeholders encounter information. The tactic manifests in timing the release of sustainability reports to coincide with positive news cycles or periods of low media scrutiny; delaying the disclosure of unfavourable ESG metrics while accelerating publication of positive results; sequencing positive disclosures before negative ones within reports to exploit well-documented primacy effects in information processing; and issuing forward-looking sustainability commitments ahead of anticipated negative coverage as a form of anticipatory impression management (Merkl-Davies and Brennan 2007). The tactic is most likely to be deployed by organisations operating in high-media-scrutiny environments, but its effectiveness diminishes when the organisation is already the subject of sustained scrutiny, as strategically timed disclosures may themselves attract attention.

Cluster (iii): Visual and digital tactics

Tactic 11: Distorting graphical disclosures

Distorting graphical disclosures involves leveraging visual elements to present information in a strategically favourable context. Beattie and Jones (2000) established the three forms of graphical impression management including measurement distortion (manipulating scales, truncating axes, using non-zero baselines), selectivity (choosing which data to graph and which to omit) and presentational enhancement (using favourable graph types, colours and visual formatting to emphasise positive trends). Organisations deploy this tactic to highlight favourable performance while minimising or excluding adverse data points (Laidroo 2019; Samkin and Schneider 2010). Experimental evidence demonstrates that graphical distortion is effective, as even financially literate stakeholders are influenced by visual manipulation, and the effects persist when numerical data are presented alongside the graphs (Pennington and Tuttle 2009). The tactic is particularly prevalent in stakeholder-facing integrated and sustainability reports where visual presentation is a primary communication medium. Effectiveness is moderated by the presence of independent graphical analysis by assurance providers or financial media and by reporting standards that prescribe graphical presentation guidelines (Falschlunger et al. 2015).

Tactic 12: Social media strategies

Social media strategies involve the use of digital platforms to expand the reach and influence of corporate sustainability narratives beyond traditional reporting channels. Organisations incorporate links to social media profiles, showcase campaigns and share excerpts of their reports on platforms such as LinkedIn, X/Twitter and corporate websites, broadening the audience and facilitating real-time engagement (Yang and Liu 2017; Schniederjans et al. 2018). Social media introduces qualitatively different dynamics from traditional reporting where algorithmic amplification determines which messages gain visibility, real-time feedback loops allow organisations to adjust narratives rapidly and the blurring of corporate and personal voices creates new channels for impression management that sit outside the formal reporting boundary (Benthaus et al. 2016; Yang and Liu 2017). The tactic is most effective when organisations maintain consistent messaging across platforms but creates significant reputational risk when inconsistencies between social media narratives and formal report content are identified by stakeholders. The speed and viral potential of social media means that impression management failures are amplified far more rapidly than in traditional reporting contexts (Benthaus et al. 2016).

Cluster (iv): Symbolic compliance and governance

Tactic 13: Tick-box compliance

Tick-box compliance denotes the practice of meeting regulatory reporting requirements in a formally complete but substantively superficial manner. Organisations adopt this tactic by incorporating all mandated disclosures in their reports but in a formulaic or ambiguous manner (Barboza and Da Rocha 2024). The tactic leverages cognitive legitimacy as stakeholders and even assurance providers may accept formally compliant reports at face value because structural isomorphism with expected reporting templates creates a presumption of adequacy (Bromley and Powell 2012). Tick-box compliance is particularly observed during the early adoption phase of new reporting standards, such as the initial implementation of the CSRD or ISSB standards, when both preparers and assurance providers are calibrating the minimum acceptable level of disclosure and when stakeholder expectations have not yet matured beyond structural conformity (Haji and Anifowose 2016). The tactic's effectiveness diminishes as reporting norms mature and stakeholders develop more sophisticated expectations of disclosure quality beyond formal compliance. Regulatory audits and detailed assurance procedures that examine substance behind form are the primary countermeasure.

Tactic 14: Superficial board compositions

Superficial board composition involves the strategic highlighting of board member diversity, qualifications, experience and credentials within corporate reports to establish a favourable impression of governance quality (Zhou et al. 2023; García-Sánchez et al. 2019; del Río et al. 2023). Organisations may project structural isomorphism with institutional expectations without necessarily demonstrating substantive governance impact. The tactic is particularly deployed in jurisdictions with strong governance codes that emphasise board diversity and independence, such as the King Code in South Africa and the UK Corporate Governance Code (Maroun 2022). Its effectiveness is moderated by whether stakeholders assess visible diversity (gender, ethnicity) versus cognitive diversity (expertise, experience, dissenting perspectives). Organisations are more likely to emphasise board credentials following governance-related controversies or when wanting to improve ESG ratings that weight governance metrics heavily (del Río et al. 2023).

Tactic 15: Assurance signalling

Assurance signalling refers to the strategic use of external validation mechanisms, for example, including the selection and prominent display of assurance providers, standards alignment claims and third-party ratings to project reporting credibility without necessarily ensuring comprehensive or substantive assurance coverage (Sánchez-Sancho et al. 2024; Issa and Hanaysha 2023). The tactic exploits a fundamental information asymmetry in that most stakeholders do not distinguish between limited and reasonable assurance, between assurance of selected indicators and assurance of a full report, or between assurance by a Big Four firm and assurance by a specialist consultancy as all are treated as broadly equivalent signals of credibility (Simnett et al. 2009). This asymmetry creates opportunities for impression management such as securing limited assurance when reasonable assurance would provide more meaningful accountability; strategically scoping assurance engagements to cover strong-performing ESG metrics while excluding weaker areas from the assurance boundary; prominently displaying assurance provider credentials and brand names to leverage their reputational capital; and selectively citing favourable ESG ratings while omitting less favourable assessments from alternative providers (Prinsloo and Maroun 2021). The growing importance of this tactic is directly linked to the expansion of mandatory sustainability assurance requirements under the Corporate Sustainability Reporting Directive (CSRD) and the increasing reliance on assurance as a quality signal by investors and ESG rating agencies. This tactic has implications for the assurance profession itself as the assurance may be used as an impression management device rather than as genuine accountability mechanisms or proactivity measure (Alrazi et al. 2015).

Cluster (v): Symbolic legitimacy actions

Tactic 16: Intimidation

Intimidation involves the projection of organisational strength and dominance to influence stakeholder perceptions and deter scrutiny. Organisations employ this tactic in their reports by highlighting market position and competitive or strategic advantages that demonstrate authority and stability, using assertive language and emphasising aggressive growth strategies to project an image of a formidable industry leader (Connolly-Ahern and Broadway 2007). Within extra-financial reporting, intimidation manifests through the use of authoritative and assertive language in sustainability narratives, the strategic emphasis on regulatory compliance capacity and the projection of market dominance in ESG communications designed to signal that the organisation possesses the resources and resolve to fulfil its responsibilities to stakeholders and society. The tactic is most commonly deployed by large, market-dominant organisations with sufficient structural power to credibly project authority and is particularly observed in industries where market position is a key stakeholder concern (Nandram et al. 2023).

Tactic 17: Image-driven philanthropy

Image-driven philanthropy involves using charitable activities and community engagement to enhance public image and repair organisational reputation. Organisations prominently feature their CSR activities in extra-financial reports, emphasising contributions to social causes and community well-being and positioning the organisation as socially responsible and compassionate (Hossain et al. 2017; Hossain and Alam 2023). The tactic is deployed in the aftermath of negative ESG events where the organisation's moral legitimacy has been damaged and requires repair (Deegan et al. 2002; Guthrie and Parker 1989). Effectiveness is moderated by the perceived alignment between the philanthropic activity and the organisation's core operations.

While the 17 tactics are presented as discrete categories for analytical clarity, in practice they rarely operate in isolation. Impression management in extra-financial reporting typically involves the simultaneous or sequential deployment of multiple tactics that reinforce one another. An organisation responding to an environmental scandal, for example, may deploy image-driven philanthropy to project moral commitment, while simultaneously using self-promotion to publicise the philanthropic activity, selective disclosure to omit contradicting performance data, obfuscation to reduce the readability of mandated environmental metrics and social media strategies to amplify the preferred narrative across stakeholder segments. Similarly, an organisation pursuing cognitive legitimacy through tick-box compliance may simultaneously deploy re-using information to increase report volume with recycled positive content, assurance signalling to project credibility through strategically scoped external validation and temporal framing to sequence positive disclosures ahead of compliance-driven negative ones. These co-occurrence patterns suggest that impression management operates as a *coordinated set of activities* rather than independent choices. The implication for assurance providers and other stakeholders is that the detection of one tactic should prompt investigation of others as tactics from different clusters frequently co-occur and the presence of narrative strategies alongside distortive practices may indicate a more systematic impression management programme than any single tactic would suggest in isolation.

4.2 | Legitimacy Theory and the Classification of Impression Management Tactics

Impression management in extra-financial reporting is fundamentally a legitimacy-seeking activity. Organisations manage impressions because the perceived alignment between their conduct and societal expectations determines their access to resources, social licence to operate and long-term survival (Deegan 2002). Legitimacy theory provides a natural theoretical lens for understanding not only why organisations engage in impression management but also how specific tactics function to establish, maintain or repair legitimacy. Suchman (1995) distinguishes three forms of legitimacy (pragmatic, moral and cognitive), each grounded in a different evaluative logic and demanding different communicative strategies. The present study addresses this gap by mapping the 17 tactics to Suchman's (1995) legitimacy types, providing theoretical justification for the clustering and generating a framework with explanatory rather than only descriptive value.

The narrative strategies cluster operates primarily within the domain of pragmatic legitimacy. Tactics such as self-promotion and reputation enhancement demonstrate capability and reliability, reinforcing stakeholders' confidence that the organisation will continue to deliver value (Samkin and Schneider 2010). Deflecting criticism and building stakeholder rapport manage the relational dimension, ensuring that negative events do not erode the perceived exchange value of the stakeholder-organisation relationship (Boiral 2016). In contrast, the symbolic legitimacy actions cluster engages with moral legitimacy of whether the organisation is 'doing the right thing' (Suchman 1995, 579). Image-driven philanthropy projects moral worthiness through association with charitable activities, even when the primary motivation is reputational repair (Hossain et al. 2017), while intimidation functions as a moral legitimacy tactic when organisations project strength and authority to signal competence in fulfilling their responsibilities to stakeholders (Connolly-Ahern and Broadway 2007). The symbolic compliance and governance signals cluster operates within cognitive legitimacy, existing when an organisation's structures and practices are taken for granted because they conform to widely accepted institutional templates (Suchman 1995). By meeting formal reporting requirements superficially and presenting governance structures that mirror accepted norms, organisations secure cognitive legitimacy through structural isomorphism with institutional expectations (DiMaggio and Powell 1983). These tactics are particularly difficult for assurance providers to detect. Finally, the distortive disclosure practices and visual and digital tactics function as cross-cutting enabling mechanisms that do not target a single legitimacy type but provide the communicative basis through which legitimacy across all three types are disseminated. Table 2 summarises the mapping of the impression management tactics to the legitimacy types.

This mapping generates testable propositions for future research (for example, organisations facing pragmatic threats should disproportionately deploy narrative strategies; those facing moral threats should emphasise symbolic actions and distortive practices) and it provides diagnostic guidance for assurance providers wanting to anticipate which tactics are most likely deployed in response to specific legitimacy threats. Critically, the mapping also shows how the impression management repertoire is likely to evolve as extra-financial reporting shifts from voluntary to mandatory regimes.

4.3 | The Shifting Tactics Under Mandatory Reporting

The transition to mandatory sustainability reporting, driven by the CSRD, ISSB standards and strengthened GRI frameworks, does not eliminate impression management but changes the tactical landscape. Under voluntary regimes, organisations retained significant discretion over what to disclose and whether to

TABLE 2 | Theoretical mapping of impression management tactics.

Cluster	Tactic	Primary legitimacy type	Legitimacy mechanism	Illustrative reporting behaviour
(i) Narrative strategies	1. Perception management	Pragmatic	Projecting reliability to maintain stakeholder support	Press releases and endorsements highlighting positive case studies
	2. Self-promotion	Pragmatic	Demonstrating competence and achievements	Prominent featuring of awards, milestones and financial successes
	3. Reputation enhancement	Pragmatic	Shaping evaluative frames in stakeholders' favour	Optimistic language emphasising growth; attributing setbacks externally
	4. Building stakeholder rapport	Pragmatic	Cultivating relational goodwill	Humanising narratives; employee and community engagement disclosures
	5. Deflecting criticism	Pragmatic	Reframing negative outcomes	Disclaimers, footnotes and corrective action narratives
(ii) Distortive disclosure practices	6. Exaggerating qualitative disclosures	Moral/pragmatic	Constructing narratives of commitment beyond substantive action	Vague qualitative descriptions substituting for quantitative KPIs
	7. Selective disclosures	Pragmatic/cognitive	Controlling information asymmetry to protect favourable perception	Minimalist disclosures meeting regulatory thresholds only
	8. Obfuscation techniques	Pragmatic/cognitive/moral	Reducing stakeholder comprehension of unfavourable information	Complex language, metaphors and rhetoric to obscure challenges
	9. Re-using information	Pragmatic/cognitive	Reinforcing positive signals through repetition	Repurposing positive achievements throughout multiple report sections
	10. Temporal framing of disclosures	Pragmatic/cognitive/moral	Manipulating the contextual conditions under which stakeholders encounter information	Timing ESG releases to coincide with positive news cycles; sequencing positive disclosures before negative within reports
(iii) Visual and digital tactics	11. Distorting graphical disclosures	Pragmatic/cognitive	Visual framing to emphasise favourable trends	Truncated axes, selective data points, favourable graph types
	12. Social media strategies	Pragmatic/cognitive/moral	Multi-platform dissemination amplifying legitimacy signals	Tailored ESG messaging across LinkedIn, X/Twitter and corporate sites
(iv) Symbolic compliance and governance signals	13. Tick-box compliance	Cognitive	Conforming to institutional reporting templates	Meeting all mandated disclosures minimally and ambiguously
	14. Superficial board compositions	Cognitive	Mirroring governance norms	Highlighting diversity and credentials without substantive governance impact
	15. Assurance signalling	Cognitive	Leveraging external validation as a heuristic credibility signal	Prominently displaying assurance provider credentials; narrow assurance scope presented without clarifying limitations
(v) Symbolic legitimacy actions	16. Intimidation	Moral	Projecting authority and competence as moral entitlement	Assertive language about market dominance and strategic power
	17. Image-driven philanthropy	Moral	Demonstrating prosocial commitment to repair or enhance moral standing	Prominent CSR and community engagement disclosures following negative events

seek assurance. Mandatory reporting narrows this discretion by prescribing content and format but simultaneously opens new avenues for subtler tactics that operate within the boundaries of formal compliance. This dynamic is well-established in institutional theory and Bromley and Powell (2012) showed that this gap between adoption and implementation has widened as institutional pressures have intensified. The implication is that as disclosure requirements become more comprehensive, the locus of impression management shifts from controlling whether information is disclosed to controlling how. In other words, tactics may focus on obfuscation of mandated content, tick-box compliance, temporal framing and assurance signalling.

Regulators and standard-setters should not assume that mandatory reporting and assurance requirements will, by themselves, eliminate impression management. The evidence from the financial reporting domain is predictive as decades of mandatory reporting and auditing have not eliminated earnings management or narrative impression management but have driven these practices into more sophisticated forms (Brennan and Solomon 2008; Merkl-Davies and Brennan 2007). The same trajectory is foreseeable in sustainability reporting. The framework developed in this study equips assurance providers and regulators with a tool that identifies not only the overt tactics that mandatory reporting is designed to prevent, but also the subtler tactics it may inadvertently enable

4.4 | Areas for Future Research

Future research may extend this framework through longitudinal and cross-jurisdictional studies, especially within developing economies where regulatory and assurance environments are less mature. Building on the 17 impression management tactics identified, Table 3 presents possible directions for future research aimed at deepening theoretical, methodological and practical understanding of impression management in extra-financial reporting.

Future research could also explore the intersection between impression management and integrated thinking, particularly in assessing whether integrated thinking represents a substantive governance logic or an additional arena for symbolic disclosure (Ecim 2024; Dimes and De Villiers 2023). While integrated thinking is intended to promote holistic decision-making, connectivity of information and long-term value creation across multiple capitals (Herath et al. 2021), it may also create new opportunities for impression management by way of selective narratives of value creation, strategic capital trade-offs and aspirational business model descriptions (Gutmayer et al. 2022). Examining how impression management tactics emerge within an integrated thinking framework allows for the comparison between organisations that embed integrated thinking into internal management processes and those that adopt it primarily as a legitimacy-enhancing reporting practice. Such research could offer important insights into the conditions under which integrated thinking functions as a mechanism for organisational change rather than as a sophisticated form of symbolic compliance.

A multidisciplinary research agenda offers significant opportunities to advance impression management research beyond narrow disclosure-focused perspectives. Integrating theoretical and methodological insights from multiple disciplines can improve understanding of how impression management practices are constructed, communicated, interpreted and regulated across contemporary organisational environments. Such work is likely to become increasingly important as sustainability reporting evolves from a predominantly voluntary practice to a central mechanism of corporate accountability and governance. Refer to Appendix E in Supporting Information.

Further examination of the influence of emerging technologies such as artificial intelligence, data analytics and blockchain on impression management practices could offer valuable insights into how these tools might both amplify and mitigate impression management. Ultimately, enhancing transparency and ethical communication in extra-financial reporting is essential for bridging the expectation gap between organisations and stakeholders, strengthening accountability, and ensuring that corporate narratives genuinely reflect organisational performance and responsibility.

5 | Conclusion

This paper develops a framework of 17 impression management tactics in extra-financial reporting, derived from a systematic review of 806 academic sources complemented by VOSViewer bibliometric mapping and grounded in Suchman's (1995) typology of organisational legitimacy. The framework makes three contributions. First, it consolidates a fragmented body of literature into a unified taxonomy organised by the functional logic of how tactics operate rather than the thematic domains in which they have been studied. The bibliometric analysis empirically confirms this fragmentation. Second, the framework is theoretically grounded in a manner that provides explanatory rather than only descriptive value. By mapping each tactic to pragmatic, moral or cognitive legitimacy mechanisms, the study generates testable propositions about when and why specific tactics are deployed that move the field beyond cataloguing what organisations do towards understanding the institutional logic that drives their choices. Third, the framework is calibrated to the emerging mandatory sustainability reporting and assurance environment, identifying tactics that are specifically consequential as extra-financial reporting transitions from voluntary discretion to mandatory compliance under the CSRD and ISSB standards.

The findings confirm that impression management remains a pervasive organisational practice that extends beyond financial reporting, evolving with new media, regulatory expectations and societal demands. By integrating legitimacy theory and impression management perspectives, this research contributes to a deeper theoretical understanding of how organisations construct and defend their public image by way of extra-financial communication. Practically, the framework provides assurance providers, regulators and policymakers with a diagnostic tool for detecting impression management tactics and improving the credibility of ESG and sustainability disclosures. The analysis of this shifting regulatory landscape yields a finding with

TABLE 3 | Suggested future research directions per tactic.

Tactic	Potential future research directions
1. Perception management	• Examine how organisations manage perceptions during ESG crises compared to financial crises. • Investigate cross-cultural variations in perception management, especially between developed and emerging economies. • Use experimental methods to measure how specific perception management messages affect stakeholder trust and investment decisions.
2. Self-promotion	• Explore how self-promotional narratives differ between sustainability leaders and laggards. • Assess how gender, cultural context, or leadership style (e.g., celebrity CEOs) influence the tone of self-promotion in extra-financial reports. • Analyse stakeholder responses to self-promotional disclosures through sentiment or eye-tracking analysis.
3. Reputation enhancement	• Conduct longitudinal studies to measure how reputation-enhancing disclosures affect long-term corporate credibility and market value. • Investigate the interplay between reputation management and ESG assurance quality. • Explore how digital reputation management (e.g., online reviews, social listening) reinforces or undermines extra-financial reporting.
4. Building stakeholder rapport	• Explore how participatory reporting (stakeholder dialogues, online Q&A) influences perceptions of authenticity and accountability. • Examine the use of narrative tone and storytelling in building stakeholder rapport in different industries. • Evaluate the effects of stakeholder rapport tactics on post-crisis legitimacy repair.
5. Deflecting criticism	• Examine deflection tactics following ESG controversies (e.g., greenwashing or human rights scandals). • Explore cross-sector comparisons of narrative recovery strategies after negative press. • Analyse the role of legal and PR teams in framing deflection narratives within sustainability communications.
6. Exaggerating qualitative disclosures	• Develop content analysis metrics to quantify exaggeration or vagueness in sustainability narratives. • Explore how assurance statements address exaggerated qualitative claims. • Compare industries with high and low environmental risk to determine whether exaggeration correlates with reputational sensitivity.
7. Selective disclosures	• Study the balance between voluntary disclosure and omission across regulatory regimes (e.g., CSRD vs. SEC standards). • Use machine learning to detect systematic underreporting or selective disclosure patterns across industries. • Explore how whistleblowing or investigative journalism exposes selective disclosure practices.
8. Obfuscation techniques	• Develop computational linguistics models to detect obfuscation in ESG or integrated reports. • Investigate whether obfuscation correlates with financial performance volatility or governance weakness. • Conduct experimental research on how linguistic complexity influences investor comprehension and trust.
9. Re-using information	• Conduct longitudinal analyses of recurring disclosure themes to assess content recycling in ESG reports. • Study how re-used narratives affect perceived transparency or message fatigue among stakeholders. • Evaluate AI and automated reporting systems as potential enablers of information repetition.

(Continues)

TABLE 3 | (Continued)

Tactic	Potential future research directions
10. Temporal framing of disclosures	• Investigate whether organisations systematically time the release of sustainability reports to coincide with positive news cycles or periods of reduced media attention. • Examine whether the placement of positive disclosures before negative disclosures in ESG reports exploits primacy effects in stakeholder information processing, using experimental or eye-tracking methods. • Conduct comparative studies across regulatory regimes to assess whether mandatory reporting deadlines reduce or redirect temporal framing behaviour from inter-report timing to intra-report sequencing. • Explore how ESG rating agency assessment windows influence the timing and content of voluntary sustainability disclosures and whether organisations strategically accelerate or delay specific metrics around rating periods.
11. Distorting graphical disclosures	• Conduct eye-tracking or experimental studies to test how distorted visuals affect stakeholder understanding. • Examine the ethical boundaries of visual communication in integrated reporting. • Investigate how AI-based report design tools might amplify or mitigate graphical distortion.
12. Social media strategies	• Explore how organisations use different platforms (LinkedIn vs. X/Twitter) to reinforce their ESG narratives. • Assess the role of influencers and corporate partnerships in shaping social media-based impression management. • Conduct real-time analysis of how social media campaigns influence investor or stakeholder sentiment.
13. Tick-box compliance	• Explore the tension between formal compliance (e.g., CSRD/GRI adherence) and substantive ethical disclosure. • Develop indices to measure the depth versus superficiality of ESG reporting. • Investigate the role of regulatory audits in transforming 'tick-box' behaviours into genuine accountability.
14. Superficial board compositions	• Examine how visible diversity (gender, ethnicity) versus cognitive diversity affects impression management. • Assess whether symbolic appointments influence investor confidence or ESG ratings. • Conduct case studies of board composition changes following governance scandals to analyse impression motives.
15. Assurance signalling	• Investigate whether stakeholders, including institutional investors and retail investors, distinguish meaningfully between limited and reasonable assurance of sustainability information and how this distinction affects their assessment of reporting credibility. • Examine the strategic scoping of sustainability assurance engagements, comparing the ESG metrics that organisations choose to assure against those they exclude, and whether assured areas systematically outperform non-assured areas. • Conduct longitudinal studies tracking how the transition from voluntary to mandatory assurance under the CSRD affects the scope, level and provider selection of sustainability assurance engagements. • Assess whether the simultaneous display of multiple framework alignment claims (GRI, ISSB, TCFD, SDGs) functions as a cumulative credibility signal or whether stakeholders discount overlapping claims, using experimental survey methods.
16. Intimidation	• Investigate subtle intimidation tactics in corporate communications (e.g., authoritative tone or dominance in sustainability narratives). • Study how organisational power structures shape communicative dominance in ESG reporting. • Examine the psychological effects of intimidating language or imagery on investors and civil society actors.
17. Image-driven philanthropy	• Investigate whether philanthropic activities following ESG incidents are reactive or strategically pre-emptive. • Examine the alignment between disclosed CSR projects and actual community outcomes. • Use mixed-methods research to assess how philanthropic messaging shapes public perceptions over time.

TABLE 4 | Impression management tactic framework.

#	Tactic	Key indicator	Flag
Cluster (i): Narrative strategies			
1	Perception management	Positive narratives across channels; endorsements lack independent verification; increased visibility to stakeholders	◻
2	Self-promotion	Disproportionate emphasis on awards and milestones relative to challenges disclosed; using emotive symbols to manipulate stakeholder perceptions	◻
3	Reputation enhancement	Positive outcomes attributed internally; setbacks attributed to external factors; educating and informing stakeholders of organisational changes made in response to performance shortfalls	◻
4	Building stakeholder rapport	Humanising narratives and positive disclosures increase during periods of crisis	◻
5	Deflecting criticism	Failures reframed as learning opportunities; corrective actions emphasised over root causes	◻
Cluster (ii): Distortive disclosure practices			
6	Exaggerating qualitative disclosures	Aspirational qualitative claims without supporting quantitative KPIs or targets; SDG washing and greenwashing	◻
7	Selective disclosures	Favourable benchmarks or base years selected; adverse performance data omitted	◻
8	Obfuscation techniques	Linguistic complexity increases where reported performance is unfavourable; use of positive/optimistic tone in disclosures during declining financial performance; repetitive rhetoric slogans	◻
9	Re-using information	Boilerplate content recycled across reporting periods or multiple report types	◻
10	Temporal framing of disclosures	Positive disclosures timed to high-attention periods; negatives buried off-peak; strategic timing of the release of sustainability or ESG reports to coincide with positive news cycles; placing favourable content in opening sections while unfavourable content is in later sections, footnotes or appendices	◻
Cluster (iii): Visual and digital tactics			
11	Distorting graphical disclosures	Truncated axes, non-zero baselines, selective data points, favourable graph types	◻
12	Social media strategies	Inconsistencies between social media ESG narratives and formal report content	◻
Cluster (iv): Symbolic compliance and governance signals			
13	Tick-box compliance	All mandated items addressed minimally; no substantive insight beyond requirements	◻
14	Superficial board compositions	Visible diversity emphasised without evidence of substantive governance impact	◻
15	Assurance signalling	Narrow assurance scope; limited vs. reasonable assurance not distinguished for users; prominently displaying assurance provider credentials; emphasising alignment with recognised reporting standards and frameworks; using voluntary assurance of selected sustainability indicators as a signal of commitment to transparency	◻
Cluster (v): Symbolic legitimacy actions			
16	Intimidation	Assertive dominance language; market power emphasised to deter stakeholder scrutiny	◻
17	Image-driven philanthropy	Philanthropy spikes post-controversy; activities misaligned with core operations	◻

significant practical implications being that mandatory reporting does not eliminate impression management but reconfigures the tactical adoption. As disclosure requirements become more comprehensive, the locus of impression management shifts from controlling whether information is disclosed to controlling how it is disclosed. This trajectory mirrors the well-documented evolution of earnings management under mandatory financial reporting, where decades of prescriptive regulation and auditing have driven impression management into more sophisticated rather than less prevalent forms. The framework equips assurance providers and regulators with a tool that anticipates this evolution, identifying not only the overt tactics that mandatory reporting is designed to prevent but also the subtler tactics it may inadvertently enable. Each tactic is accompanied by specific indicators and identification criteria that translate the academic literature into practical tools for evaluating the credibility of extra-financial disclosures. Refer to Table 4 which summarises the tactics and provides an example of a tool that stakeholders, regulators and assurance providers can use to assess disclosures or reports for indicators of potential impression management.

It is acknowledged that several of the 17 tactics draw on literature that extends beyond extra-financial reporting narrowly defined. The inclusion criterion is not that a tactic originates in the extra-financial reporting literature but that it manifests in, and is operationalised by way of, extra-financial reporting practices. Impression management is inherently a boundary-spanning phenomenon and may be studied in interpersonal psychology, organisational behaviour, corporate governance or public relations (see Appendix E in Supporting Information), but when it is deployed in extra-financial reporting, it becomes a disclosure practice where organisations selectively construct, frame and communicate accounts of their social, environmental and governance performance to influence stakeholder perceptions of accountability and legitimacy.

For example, intimidation (Tactic 16) has its origins in interpersonal impression management taxonomy (Connolly-Ahern and Broadway 2007), but it manifests in extra-financial reporting through the use of authoritative and dominance-oriented language in sustainability narratives and the strategic emphasis on regulatory compliance capacity. The tactic is not the interpersonal behaviour itself but its organisational expression through reporting. More broadly, the diversity of source literature is a feature of the framework rather than a limitation. Impression management in extra-financial reporting does not operate exclusively through narrative text as governance signals, visual elements, digital channels, temporal choices and assurance structures simultaneously impact the operationalisation of impression management. The contribution of this study is in the consolidation of these diverse streams into a single framework.

Nevertheless, several limitations should be acknowledged. First, the study relies exclusively on the Scopus database, which, while comprehensive, does not capture all published academic work, particularly from regional journals and recently published studies awaiting indexing. Second, the restriction to English-language sources may exclude relevant impression management research published in other languages where distinct reporting traditions may give rise to different tactics. Third, the 17-tactic framework is derived from a thematic synthesis of prior literature and has not been empirically validated against actual corporate reports and future research should test the framework's diagnostic utility in practice. Fourth, the thematic coding process, while conducted independently by two researchers, necessarily involves interpretive judgment, and alternative classifications of the literature may yield different taxonomies. Finally, the framework represents a synthesis of research published up to April 2026, and the evolving regulatory landscape, including the implementation of the CSRD and ISSB standards, may give rise to new forms of impression management not yet documented in the literature.

These limitations notwithstanding, the framework offers a foundation for a more systematic and theoretically informed approach to understanding, detecting and governing impression management in extra-financial reporting. As sustainability reporting evolves from a predominantly voluntary practice to a central mechanism of corporate accountability, the capacity to distinguish substantive disclosure from strategic self-presentation becomes not only an academic concern but an institutional imperative. The 17-tactic framework provides a starting point for that distinction, one that future research can refine, empirically validate and extend as the regulatory and institutional landscape continues to evolve.

Data Availability Statement

Data are obtained from publicly available academic papers obtained from the Scopus Database.

Endnotes

[1]The search was extended from the original review period (2024) to 2026 in response to reviewer feedback, which resulted in the identification of two additional tactics and the strengthening of the evidence base across all 17 categories.

[2]Where foundational works published in earlier periods continued to shape research in subsequent periods, these are noted for context but the primary focus of each subsection is on studies published within the relevant timeframe.

[3]Certain papers deal with multiple research jurisdictions (and are therefore allocated to all relevant countries) which is why the total exceeds 806. Only the top 10 countries are shown for illustrative purposes.

References

Aerts, W. 1994. "On the Use of Accounting Logic as an Explanatory Category in Narrative Accounting Disclosures." *Accounting, Organizations and Society* 19, no. 4–5: 337–353.

Aerts, W. 2005. "Picking Up the Pieces: Impression Management in the Retrospective Attributional Framing of Accounting Outcomes." *Accounting, Organizations and Society* 30, no. 6: 493–517.

Alrazi, B., C. De Villiers, and C. J. van Staden. 2015. "A Comprehensive Literature Review on, and the Construction of a Framework for, Environmental Legitimacy, Accountability and Proactivity." *Journal of Cleaner Production* 102: 44–57. https://doi.org/10.1016/j.jclepro.2015.05.022.

Bansal, P., and I. Clelland. 2004. "Talking Trash: Legitimacy, Impression Management, and Unsystematic Risk in the Context of the Natural Environment." *Academy of Management Journal* 47, no. 1: 93–103.

Barboza, T., and A. Da Rocha. 2024. "Decoding Corruption in Brazilian Construction Multinationals." *Accounting, Auditing & Accountability Journal* 37, no. 4: 984–1011.

Barth, M. E., S. F. Cahan, L. Chen, and E. R. Venter. 2017. "The Economic Consequences Associated With Integrated Report Quality: Capital Market and Real Effects." *Accounting, Organizations and Society* 62: 43–64. https://doi.org/10.1016/j.aos.2017.08.005.

Beattie, V. A., and M. J. Jones. 2000. "Changing Graph Use in Corporate Annual Reports: A Time-Series Analysis." *Contemporary Accounting Research* 17, no. 2: 213–226.

Benthaus, J., M. Risius, and R. Beck. 2016. "Social Media Management Strategies for Organizational Impression Management and Their Effect on Public Perception." *Journal of Strategic Information Systems* 25, no. 2: 127–139.

Boiral, O. 2016. "Accounting for the Unaccountable: Biodiversity Reporting and Impression Management." *Journal of Business Ethics* 135, no. 4: 751–768.

Boiral, O., M.-C. Brotherton, A. Yuriev, and D. Talbot. 2022. "Through the Smokescreen of the Dieselgate Disclosure: Neutralizing the Impacts of a Major Sustainability Scandal." *Organization & Environment* 35, no. 2: 175–201.

Bolino, M., D. Long, and W. Turnley. 2016. "Impression Management in Organizations: Critical Questions, Answers, and Areas for Future Research." *Annual Review of Organizational Psychology and Organizational Behavior* 3, no. 1: 377–406.

Bolino, M. C. 1999. "Citizenship and Impression Management: Good Soldiers or Good Actors?" *Academy of Management Review* 24, no. 1: 82–98.

Bolino, M. C., K. M. Kacmar, W. H. Turnley, and J. B. Gilstrap. 2008. "A Multi-Level Review of Impression Management Motives and Behaviors." *Journal of Management* 34, no. 6: 1080–1109. https://doi.org/10.1177/0149206308324325.

Bozzolan, S., C. H. Cho, and G. Michelon. 2015. "Impression Management and Organizational Audiences: The Fiat Group Case." *Journal of Business Ethics* 126: 143–165.

Brennan, N., E. Guillamon-Saorin, and A. Pierce. 2009. "Impression Management: Developing and Illustrating a Scheme of Analysis for Narrative Disclosures–A Methodological Note: Accounting." *Auditing and Accountability Journal* 22, no. 5: 789–832.

Brennan, N. M., and J. Solomon. 2008. "Corporate Governance, Accountability and Mechanisms of Accountability: An Overview." *Accounting, Auditing & Accountability Journal* 21, no. 7: 885–906.

Bromley, P., and W. W. Powell. 2012. "From Smoke and Mirrors to Walking the Talk: Decoupling in the Contemporary World." *Academy of Management Annals* 6, no. 1: 483–530.

Bujaki, M., and B. McConomy. 2012. "Metaphor in Nortel's Letters to Shareholders 1997-2006." *Accounting, Auditing & Accountability Journal* 25, no. 7: 1113–1139.

Cho, C. H., M. Laine, R. W. Roberts, and M. Rodrigue. 2015. "Organized Hypocrisy, Organizational Façades, and Sustainability Reporting." *Accounting, Organizations and Society* 40: 78–94. https://doi.org/10.1016/j.aos.2014.12.003.

Cho, C. H., R. W. Roberts, and D. M. Patten. 2010. "The Language of US Corporate Environmental Disclosure." *Accounting, Organizations and Society* 35, no. 4: 431–443.

Clatworthy, M., and M. J. Jones. 2001. "The Effect of Thematic Structure on the Variability of Annual Report Readability." *Accounting, Auditing & Accountability Journal* 14, no. 3: 311–326.

Connolly-Ahern, C., and S. C. Broadway. 2007. "The Importance of Appearing Competent: An Analysis of Corporate Impression Management Strategies on the World Wide Web." *Public Relations Review* 33, no. 3: 343–345.

Conway, S. L., P. A. O'Keefe, and S. L. Hrasky. 2015. "Legitimacy, Accountability and Impression Management in NGOs: The Indian Ocean Tsunami." *Accounting, Auditing & Accountability Journal* 28, no. 7: 1075–1098.

Corrigan, L. T., and D. Rixon. 2017. "A Dramaturgical Accounting of Cooperative Performance Indicators." *Qualitative Research in Accounting & Management* 14, no. 1: 60–80.

Costa, R., L. Tiburzi, G. Morales-Alonso, A. Calabrese, and F. Rosati. 2025. "SDG Walking or Washing? A Cross-Sectoral Analysis of Business Contribution to the SDGs." *Business Strategy and the Environment* 34, no. 3: 3561–3576.

Courtois, C., and Y. Gendron. 2020. "The Show Must Go on! Legitimization Processes Surrounding Certified Fraud Examiners' Claim to Expertise." *European Accounting Review* 29, no. 3: 437–465.

Crane, A. 2000. "Corporate Greening as Amoralization." *Organization Studies* 21, no. 4: 673–696.

De Villiers, C., P.-C. K. Hsiao, and W. Maroun. 2020. *The Routledge Handbook of Integrated Reporting*. Routledge.

De Villiers, C., L. Rinaldi, and J. Unerman. 2014. "Integrated Reporting: Insights, Gaps and an Agenda for Future Research." *Accounting, Auditing & Accountability Journal* 27, no. 7: 1042–1067. https://doi.org/10.1108/AAAJ-06-2014-1736.

Deegan, C. 2002. "Introduction: The Legitimising Effect of Social and Environmental Disclosures – A Theoretical Foundation." *Accounting, Auditing & Accountability Journal* 15, no. 3: 282–311. https://doi.org/10.1108/09513570210435852.

Deegan, C., M. Rankin, and J. Tobin. 2002. "An Examination of the Corporate Social and Environmental Disclosures of BHP From 1983-1997: A Test of Legitimacy Theory." *Accounting, Auditing & Accountability Journal* 15, no. 3: 312–343.

del Río, C., K. González-Álvarez, and F. J. López-Arceiz. 2023. "Examining Greenwashing and SDG-Washing: An Analysis of Corporate Engagement With the SDGs." *Sustainability Accounting, Management and Policy Journal* 15: 412–456.

Dhanani, A., and D. Kennedy. 2022. "Envisioning Legitimacy: Visual Dimensions of NGO Annual Reports." *Accounting, Auditing & Accountability Journal* 36, no. 1: 348–377.

DiMaggio, P. J., and W. W. Powell. 1983. "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields." *American Sociological Review* 48, no. 2: 147–160.

Dimes, R., and C. De Villiers. 2023. "Hallmarks of Integrated Thinking." *British Accounting Review* 56, no. 1: 101281. https://doi.org/10.1016/j.bar.2023.101281.

dos Santos, I. A. A., A. C. de Araújo Moxotó, and E. de Souza Mota. 2025. "Greenwashing in Brazilian Corporations: A Machine Learning Approach to Unmask the Discourse-Practice Gap." *Corporate Social Responsibility and Environmental Management* 32, no. 6: 8214–8224.

Drisko, J. W., and T. Maschi. 2016. *Content Analysis*. Oxford University Press.

Dumay, J., C. Bernardi, J. Guthrie, and P. Demartini. 2016. "Integrated Reporting: A Structured Literature Review." *Accounting Forum* 40, no. 3: 166–185. https://doi.org/10.1016/j.accfor.2016.06.001.

Ecim, D. 2024. "Components of Integrated Thinking: Evidence From South African Listed Companies." *South African Journal of Business Management* 55, no. 1: 16. https://doi.org/10.4102/sajbm.v55i1.4080.

Ecim, D., and W. Maroun. 2023. "A Review of Integrated Thinking Research in Developed and Developing Economies." *Journal of Accounting in Emerging Economies* 13, no. 3: 589–612. https://doi.org/10.1108/JAEE-02-2022-0046.

Ecim, D., W. Maroun, and C. Ferreira. 2025. "Aligning Key Performance Indicators With Integrated Thinking Principles: Insights From Academic Literature and South African Organisations' Extra-Financial

Reports." *Corporate Social Responsibility and Environmental Management* 32: 4270–4294.

European Commission. 2024. *Corporate Sustainability Reporting*. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en.

Falschlunger, L. M., C. Eisl, H. Losbichler, and A. M. Greil. 2015. "Impression Management in Annual Reports of the Largest European Companies: A Longitudinal Study on Graphical Representations." *Journal of Applied Accounting Research* 16, no. 3: 383–399.

Fandt, P. M., and G. R. Ferris. 1990. "The Management of Information and Impressions: When Employees Behave Opportunistically." *Organizational Behavior and Human Decision Processes* 45, no. 1: 140–158.

Feng, S., and L. S. Gao. 2020. "The Verbal Tone in Mandatory Environmental Disclosures: Evidence From Changes in Disclosures Following SEC Guidance." *Social and Environmental Accountability Journal* 40, no. 2: 116–139.

Ferreira, C., D. Ecim, and W. Maroun. 2024. "An Analysis of the Extent of Integrated Thinking Reflected in Key Performance Indicators: Evidence From South Africa." *Sustainability Accounting, Management and Policy Journal* 16: 736–766.

García-Sánchez, I.-M., O. Suárez-Fernández, and J. Martínez-Ferrero. 2019. "Female Directors and Impression Management in Sustainability Reporting." *International Business Review* 28, no. 2: 359–374.

GRI. 2024. "Universal Standards." https://www.globalreporting.org/standards/standards-development/universal-standards/.

Guthrie, J., and L. D. Parker. 1989. "Corporate Social Reporting: A Rebuttal of Legitimacy Theory." *Accounting and Business Research* 19: 343–352. https://doi.org/10.1080/00014788.1989.9728863.

Gutmayer, T., D. Cerbone, and W. Maroun. 2022. "An Evaluation of Business Model Disclosures in Integrated Reports." *Australian Accounting Review* 32, no. 2: 220–237.

Hahn, R., and R. Lülfs. 2014. "Legitimizing Negative Aspects in GRI-Oriented Sustainability Reporting: A Qualitative Analysis of Corporate Disclosure Strategies." *Journal of Business Ethics* 123: 401–420.

Haji, A. A., and M. Anifowose. 2016. "The Trend of Integrated Reporting Practice in South Africa: Ceremonial or Substantive?" *Sustainability Accounting, Management and Policy Journal* 7, no. 2: 190–224. https://doi.org/10.1108/SAMPJ-11-2015-0106.

Herath, R., S. Senaratne, and N. Gunarathne. 2021. "Integrated Thinking, Orchestration of the Six Capitals and Value Creation." *Meditari Accountancy Research* 29, no. 4: 873–907. https://doi.org/10.1108/MEDAR-01-2020-0676.

Herbst, T. 1998. "Environmental Disclosure: Corporate Use of the World Wide Web." *Corporate Environmental Strategy* 5, no. 2: 81–90.

Hooghiemstra, R. 2000. "Corporate Communication and Impression Management – New Perspectives Why Companies Engage in Corporate Social Reporting." *Journal of Business Ethics* 27, no. 1: 55–68. https://doi.org/10.1023/A:1006400707757.

Hooghiemstra, R. 2010. "Letters to the Shareholders: A Content Analysis Comparison of Letters Written by CEOs in the United States and Japan." *International Journal of Accounting* 45, no. 3: 275–300.

Hossain, D. M., N. N. N. Ahmad, and S. A. Siraj. 2017. "Rhetoric as a Form of Persuasion in Disclosing Poverty-Related CSR Activities in Corporate Disclosures: The Case of Bangladesh." *Asian Journal of Business and Accounting* 10, no. 2: 105–135.

Hossain, D. M., and M. S. Alam. 2023. "Discourses on Social Inequality in the NGO Annual Reports of Bangladesh: An Analysis From the Impression Management Perspective." *Asian Review of Accounting* 31, no. 3: 494–515.

Hsiao, P.-C. K., C. de Villiers, and T. Scott. 2021. "Is Voluntary International Integrated Reporting Framework Adoption a Step on the Sustainability Road and Does Adoption Matter to Capital Markets?" *Meditari Accountancy Research* 30: 786–818. https://doi.org/10.1108/MEDAR-08-2020-0978.

Hsu, Y.-L., and Y.-C. Chu. 2023. "CSR Committee and Firm Value During the COVID-19 Pandemic." *Economics and Business Letters* 12, no. 2: 137–146.

Hughen, L., A. Lulseged, and D. Upton. 2014. "Improving Stakeholder Value Through Sustainability and Integrated Reporting." *CPA Journal* 84, no. 3: 57–61.

IIRC. 2021. The International Integrated Reporting Framework. https://integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf.

Issa, A., and J. R. Hanaysha. 2023. "Achieving Sustainable Business: The Nexus Between External Sustainability Assurance, CSR Strategy and Emission Reduction." *Corporate Social Responsibility and Environmental Management* 30, no. 6: 3095–3109.

ISSB. 2021. General Requirements for Disclosure of Sustainability-Related Financial Information Prototype. https://www.ifrs.org/content/dam/ifrs/groups/trwg/trwg-general-requirements-prototype.pdf.

Jones, M. J., A. Melis, S. Gaia, and S. Aresu. 2020. "Impression Management and Retrospective Sense-Making in Corporate Annual Reports: Banks' Graphical Reporting During the Global Financial Crisis." *International Journal of Business Communication* 57, no. 4: 474–496.

Kumarasinghe, S., and G. Samkin. 2020. "Impression Management and Ancient Ceylonese Rulers." *Accounting History* 25, no. 1: 5–26.

Laidroo, L. 2019. "Are Annual Report Graphs Being Used for Making Performance Attributions?" *International Journal of Business Communication* 56, no. 4: 476–504.

Leventis, S., and P. Weetman. 2004. "Impression Management: Dual Language Reporting and Voluntary Disclosure." In *Accounting Forum*, 307–328. Elsevier.

Li, W. 2010. "Self-Promote or Not? An Examination of the Effect of Management's Self-Promotion in Management Disclosures." In *Advances in Accounting Behavioral Research*. Emerald Group Publishing Limited.

Lyon, T. P., and J. W. Maxwell. 2011. "Greenwash: Corporate Environmental Disclosure Under Threat of Audit." *Journal of Economics and Management Strategy* 20, no. 1: 3–41.

Malola, A., and W. Maroun. 2019. "The Measurement and Potential Drivers of Integrated Report Quality: Evidence From a Pioneer in Integrated Reporting." *South African Journal of Accounting Research* 33, no. 2: 114–144. https://doi.org/10.1080/10291954.2019.1647937.

Mansurov, A., M. Bujaki, and B. McConomy. 2023. "Headline Impression Management in the Earnings Press Releases of TSX Venture Exchange Firms." *Accounting Perspectives* 22, no. 4: 519–556.

Maroun, W. 2022. "Corporate Governance and the Use of External Assurance for Integrated Reports." *Corporate Governance: An International Review* 30, no. 5: 584–607.

Maroun, W., D. Ecim, and D. Cerbone. 2023. "Refining Integrated Thinking." *Sustainability Accounting, Management and Policy Journal* 14, no. 7: 1–25. https://doi.org/10.1108/SAMPJ-07-2021-0268.

Maroun, W., and C. Jonker. 2014. "Critical and Interpretive Accounting, Auditing and Governance Research in South Africa." *Southern African Journal of Accountability and Auditing Research* 16, no. 1: 51–62.

McBride, K., J. F. Atkins, and B. C. Atkins. 2024. "The Picturesque Roots of Impression Management: Framing, Claude Glass and "Rose"-Tinted Lens?" *Accounting, Auditing & Accountability Journal* 37, no. 4: 1125–1152.

McClean, S. T., S. H. Courtright, J. Yim, and T. A. Smith. 2021. "Making Nice or Faking Nice? Exploring Supervisors' Two-Faced Response to Their Past Abusive Behavior." *Personnel Psychology* 74, no. 4: 693–719.

Melloni, G. 2015. "Intellectual Capital Disclosure in Integrated Reporting: An Impression Management Analysis." *Journal of Intellectual Capital* 16, no. 3: 661–680.

Merkl-Davies, D. M., and N. M. Brennan. 2007. "Discretionary Disclosure Strategies in Corporate Narratives: Incremental Information or Impression Management?" *Journal of Accounting Literature* 27: 116–196.

Michelon, G., S. Pilonato, and F. Ricceri. 2015. "CSR Reporting Practices and the Quality of Disclosure: An Empirical Analysis." *Critical Perspectives on Accounting* 33: 59–78. https://doi.org/10.1016/j.cpa.2014.10.003.

Myeza, L., D. Ecim, and W. Maroun. 2023. "The Role of Integrated Thinking in Corporate Governance During the COVID-19 Crisis: Perspectives From South Africa." *Journal of Public Budgeting, Accounting & Financial Management* 35, no. 6: 52–77. https://doi.org/10.1108/JPBAFM-08-2022-0133.

Nandram, P., A. Brouwer, and H. Langendijk. 2023. "Do Firms That Perform Well Report Differently Compared to Those That Perform Badly? Impression Management in Integrated Reporting." *Journal of Financial Reporting and Accounting* ahead-of-print: 2273–2295.

Neu, D. 1991. "Trust, Impression Management and the Public Accounting Profession." *Critical Perspectives on Accounting* 2, no. 3: 295–313.

Ogden, S., and J. Clarke. 2005. "Customer Disclosures, Impression Management and the Construction of Legitimacy: Corporate Reports in the UK Privatised Water Industry." *Accounting, Auditing & Accountability Journal* 18, no. 3: 313–345.

Pennington, R., and B. Tuttle. 2009. "Managing Impressions Using Distorted Graphs of Income and Earnings Per Share: The Role of Memory." *International Journal of Accounting Information Systems* 10, no. 1: 25–45.

Prinsloo, A., and W. Maroun. 2021. "An Exploratory Study on the Components and Quality of Combined Assurance in an Integrated or a Sustainability Reporting Setting." *Sustainability Accounting, Management and Policy Journal* 12, no. 1: 1–29. https://doi.org/10.1108/sampj-05-2019-0205.

Raji, A., and A. Hassan. 2021. "Sustainability and Stakeholder Awareness: A Case Study of a Scottish University." *Sustainability* 13, no. 8: 4186. https://www.scopus.com/inward/record.uri?eid=2-s2.0-85104596333&doi=10.3390%2fsu13084186&partnerID=40&md5=55ecc3411fd6cecb0ac78cad7c7a9bcf.

Richard, G., and E. Odendaal. 2021. "Credibility-Enhancing Mechanisms, Other Than External Assurance, in Integrated Reporting." *Journal of Management and Governance* 25, no. 1: 61–93.

Riley, T. J., and B. L. Luippold. 2015. "Managing Investors' Perception Through Strategic Word Choices in Financial Narratives." *Journal of Corporate Accounting and Finance* 26, no. 5: 57–62.

Rinaldi, L., J. Unerman, and C. de Villiers. 2018. "Evaluating the Integrated Reporting Journey: Insights, Gaps and Agendas for Future Research." *Accounting, Auditing & Accountability Journal* 31, no. 5: 1294–1318. https://doi.org/10.1108/AAAJ-04-2018-3446.

Rutherford, B. A. 2003. "Obfuscation, Textual Complexity and the Role of Regulated Narrative Accounting Disclosure in Corporate Governance." *Journal of Management and Governance* 7: 187–210.

Samkin, G., and A. Schneider. 2010. "Accountability, Narrative Reporting and Legitimation: The Case of a New Zealand Public Benefit Entity." *Accounting, Auditing & Accountability Journal* 23, no. 2: 256–289.

Sánchez-Sancho, M., J. Martínez-Ferrero, and J. Perote-Peña. 2024. "Managerial Capture of Sustainability Assurance. Empirical Evidence and Capital Market Reactions." *Sustainability Accounting, Management and Policy Journal* 15, no. 2: 520–546.

Sandberg, M., and M. Holmlund. 2015. "Impression Management Tactics in Sustainability Reporting." *Social Responsibility Journal* 11, no. 4: 677–689.

Schlenker, B. R. 1980. *Impression Management*. Brooks/Cole.

Schniederjans, D. G., S. A. Atlas, and C. M. Starkey. 2018. "Impression Management for Corporate Brands Over Mobile Media." *Journal of Product and Brand Management* 27, no. 4: 385–403.

Schütze, F., and B. Sandbaek. 2025. "Taxonomy Disclosure in the EU–A Useful Framework, Despite Current Challenges." *Economists' Voice* 22, no. 1: 161–172.

Seidenstein, T., and W. Maroun. 2025. "Assurance and Its Contribution to Sustainable Development." In *For the World's Profit: How Business Can Support Sustainable Development*, edited by H. Kharas, K. Makino, J. W. Mcarthur, and J. Nelson. Brookings Institution Press.

Semet, R. 2020. The Social Issue of ESG Analysis. Available at SSRN 3838372.

Sierra-García, L., A. Zorio-Grima, and M. A. García-Benau. 2015. "Stakeholder Engagement, Corporate Social Responsibility and Integrated Reporting: An Exploratory Study." *Corporate Social Responsibility and Environmental Management* 22, no. 5: 286–304. https://doi.org/10.1002/csr.1345.

Simnett, R., A. Vanstraelen, and W. F. Chua. 2009. "Assurance on General Purpose Non-Financial Reports: An International Comparison." *Accounting Review* 84, no. 3: 937–967.

Stacchezzini, R., and A. Lai. 2020. "Chapter 18: Integrated Reporting Preparers. Mode of Cognition, Stakeholder Salience and Integrated Thinking in Action." In *The Routledge Handbook of Integrated Reporting*, edited by C. de Villiers, P.-C. K. Hsiao, and W. Maroun. Routledge.

Steenkamp, A. C., W. Maroun, N. Padia, and D. Ecim. 2025. "Disclosure of the Six Capitals in Strategy, Risk and Performance Sections: Evidence From South Africa." *South African Journal of Business Management* 56, no. 1: 15.

Suchman, M. C. 1995. "Managing Legitimacy: Strategic and Institutional Approaches." *Academy of Management Review* 20, no. 3: 571–610.

Sun, Y., and Y. Lange. 2023. "Implementing Biodiversity Reporting: Insights From the Case of the Largest Dairy Company in China." *Sustainability Accounting, Management and Policy Journal* 14, no. 1: 75–100.

Supawat, L., and L. Arnat. 2023. "Market Reaction to Corporate Releases and News Articles: Evidence From ThailandThailand's Stock Market." *International Journal of Financial Studies* 11, no. 3: 111.

Talbot, D., and O. Boiral. 2015. "Strategies for Climate Change and Impression Management: A Case Study Among CanadaCanada's Large Industrial Emitters." *Journal of Business Ethics* 132: 329–346.

Tata, J., and S. Prasad. 2015. "CSR Communication: An Impression Management Perspective." *Journal of Business Ethics* 132: 765–778.

Tessarolo, I. F., M. S. Pagliarussi, and A. T. M. d. Luz. 2010. "The Justification of Organizational Performance in Annual Report Narratives." *BAR-Brazilian Administration Review* 7: 198–212.

Ukwatte Jalathge, S. L., H. Tran, L. Ukwatte, T. Lemma, and G. Samkin. 2024. "Accounts and Counter-Accounts: Accounting and Accountability for Asbestos-Related Liabilities." *Meditari Accountancy Research* 32, no. 1: 64–94.

van Eck, N. J., and L. Waltman. 2010. "Software Survey: VOSviewer, a Computer Program for Bibliometric Mapping." *Scientometrics* 84, no. 2: 523–538. https://doi.org/10.1007/s11192-009-0146-3.

Yang, J. H., and S. Liu. 2017. "Accounting Narratives and Impression Management on Social Media." *Accounting and Business Research* 47, no. 6: 673–694.

Zekany, K. E., L. W. Braun, and Z. T. Warder. 2004. "Behind Closed Doors at WorldCom: 2001." *Issues in Accounting Education* 19, no. 1: 101–117.

Zhang, Z., and H. Chen. 2020. "Media Coverage and Impression Management in Corporate Social Responsibility Reports: Evidence From China." *Sustainability Accounting, Management and Policy Journal* 11, no. 5: 863–886.

Zhou, L., W. Long, X. Qu, and D. Yao. 2023. "Celebrity CEOs and Corporate Investment: A Psychological Contract Perspective." *International Review of Financial Analysis* 87: 102636.

Supporting Information

Additional supporting information can be found online in the Supporting Information section. **Appendix A:** Impression management research by jurisdiction. Figure A1: Impression management research by jurisdiction. **Appendix B:** The locus, epistemological paradigms and methods of research. Table B1: The locus of enquiry of impression management research. **Appendix C:** Research by epistemology and methodology. Table C1: Research by epistemology and methodology. Appendix D: Journals in which impression management research is published. Table D1: Quantity of research papers published in journals with a minimum of 10 publications. Appendix E: Multi-disciplinary areas for future research. Table E1: Multi-disciplinary areas for future research.