Impression Management Strategies
Bibliometric Analysis

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Abstract: The aim of this article is to analyze the most scientific production on impression management, presenting articles published by year, title of origin, citation, type of document, as well as identifying publications by author, affiliation, country, subject and type. In addition, Vosviewer software was used to analyze co-authorship between authors and countries and to create a word cloud. For this purpose, the bibliometric analysis methodology was followed, using the keywords "Impression Management" and establishing the research criteria in the first instance, after which some filters were applied to the results obtained. The analysis used 49 articles from 2014 to 2023, with a brief literature review of the 7 most cited articles at the end of the document. The main conclusions of this study show that the year with the most scientific research was 2019 and the year with the most citations was 2022. Accounting Auditing and Accountability Journal, International Journal of Business Communication, Journal of Management and International Business Review stood out in terms of publication. The sample of scientific articles was more comprehensive than the re-views. It was possible to verify the presence of co-authorship between authors and countries. Finally, with regard to the documents published by country, the United States of America, the United Kingdom and Australia stood out.

Keywords: Impression management; Impression Management Strategies; Accounting; Bibliometric analysis

1   Introduction

The concept of impression management has been widely studied in recent years. The subject has been explored in greater depth due to the lack of information in the same area on how it actually works in business.

The aim of the research is to analyze the most recent scientific production in the field of impression management through a bibliometric analysis, since it is considered important to identify the articles published by year, title of origin, citation, type of document, as well as to identify the publications by author, affiliation, country, subject and type.

Impression management strategies are a process that aims to mask, hide and influence the perception of others by manipulating certain results (Sánchez et al., 2019).

The quality and manner in which the information provided is disclosed is an important factor for quality and credibility (Diouf & Boiral, 2017; Sánchez et al., 2019).

Sustainability reports that represent tools that project impression management strategies tend to influence and distort the perceptions of interested parties, namely stakeholders (Diouf & Boiral, 2017; Sánchez et al., 2019).

According to the literature, there are seven main impression management strategies that are used. Two of them aim to disguise the poor performance of companies by manipulating ease of reading and rhetorical manipulation. Four of the strategies aim to emphasize positive news by manipulating verbal or digital information through thematic manipulation, visual and structural manipulation, performance comparisons and the choice of earnings figures. Finally, the last strategy is the attribution of organizational results. The different ways of disseminating information will allow the focus to be on positive results or will be presented selectively according to the intention that the organization wants to expose (Diouf & Boiral, 2017).

There are some risks associated with this type of practice, such as providing uncertainty about the results presented, and it can also imply a bad reputation and organizational image associated with these practices. However, there are benefits for those who apply them, such as improving image, highlighting positive aspects and disguising low performance (Diouf & Boiral, 2017).

In organizations, the use of balance, precision, clarity and reliability should be the main pillar to prevent and limit impression management strategies (Diouf & Boiral, 2017).

The articles demonstrate the presence of impression management in sustainability reports, where positive aspects are emphasized to the detriment of negative aspects, and also note that the more female the audience, the lower the incidence of these practices (Barkemeyer et al., 2014; Conway et al., 2015; Diouf & Boiral, 2017; García-Sámal et al., 2019). Companies with high public exposure may use these practices differently from conventional ones (Moreno et al., 2019). Accounting was used in one context as a resource for this practice to enhance the scenario (Hrasky & Jones, 2016). These practices can also improve interpersonal relationships within the company (Chiaburu et al., 2015).

The main findings showed that the year with the most scientific research was 2019 and the year with the most citations was 2022. The Accounting Auditing and Accountability Journal, the International Journal of Business Communication, the Journal of Management and the International Business Review stood out in terms of publication. There was also co-authorship between authors and countries. In terms of documents published by country, the United States of America, the United Kingdom and Australia stand out.

After this introduction, section 2 explains the research methodology. Section 3 elaborates on the bibliometric analysis and presents and analyses the results. Section 4 presents the conclusions of this article and proposals for future research.

2   Research Methodology

With growing scientific production in different areas of research, researchers have been applying a different methodology to disseminate information, using bibliographic records of documents as a resource. That said, one of the methodologies that has been applied is bibliometric analysis, as this is a quantitative and statistical technique that provides a measure of the production and dissemination of scientific knowledge on the subject under study. This is done by analyzing the production of studies over the years, the number of citations, type of document, publications by authors, affiliation, country and subject (Friedlander & Arbués-Moreira, 2007; Marcelo & Hayashi, 2013; Teixeira & Ribeiro, 2014).

As far as the research methodology was concerned, the first step was to establish the research criteria. A word related to the topic was defined, which was "Impression Management". After this, in order to filter the results, search filters such as recent years, area of study, type of document and keywords were used. The database used for this bibliometric analysis was Scopus, as it is the most qualified for this research and is internationally renowned for the quality of the documents presented.

With regard to the filters applied, the years selected were the last 10 years, i.e. from 2014 to 2023, with the aim of studying the most recent scientific production, since this topic has been much studied, and recent years have provided updates on the subject. The areas of study selected were business, management and accounting and economics, econometrics and finance. I also excluded all areas that are not related to the area of study. The types of documents selected were articles and reviews. Finally, the keyword filter was used and only documents containing impression management were selected.

With these filters applied, a total of 61 results were found. However, 12 of the results did not contain any citations, so we excluded them from our analysis. This left 49 documents to analyze.

In conclusion, the methodology that will be applied in this study is bibliometric analysis, which uses a set of methods to analyze or measure information, generally evaluating scientific production, namely in terms of the number of citations per year, annual production, type of document, number of authors per document, authors with the most publications in the sample, countries with the most publications, and co-authorship

networks between authors, countries and the prominence of keywords, using the Vosviewer software. Finally, a brief literature review is carried out on the seven most cited articles in the sample.

3 Presentation and Analysis of Results

This section will present the results and analyze the information obtained.

We found a total of 49 articles/reviews, from 2014 to 2023, with a total of 991 citations of the 49 documents.
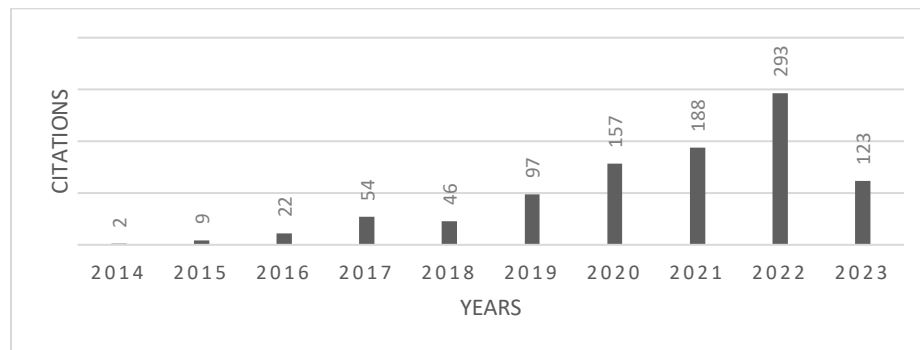

Figure 1. Citations by year, own elaboration

It can be seen that of the years in question, shown in Figure 1, the year that stood out in terms of the number of citations was 2022, with 293 citations. In general, these citations were spread across the various articles. However, it was possible to highlight that in 2022, the majority of citations occurred in the Source title shown in Table 1. This table also shows the number of articles published.

Table 1. Source Title and number of citations in 2022, own elaboration

Source Title	Number of citations in 2022	Number of articles
Accounting Auditing and Accountability Journal	112	11
International Journal of Business Communication	29	6
Journal of Management	65	6
International Business Review	24	1

Over the years, there has been an increase in productivity and citations, as can be seen in Figure 1, shown above. This increase was due to the need and interest in this area.

After studying the citations, we were interested to see which Source published the most and with the greatest impact. Through Scopus, Figure 2, it can be seen that the one that stands out with the highest number of publications is the Accounting Auditing and Accountability Journal, which has eleven publications in our sample, with a maximum of three publications in 2018.
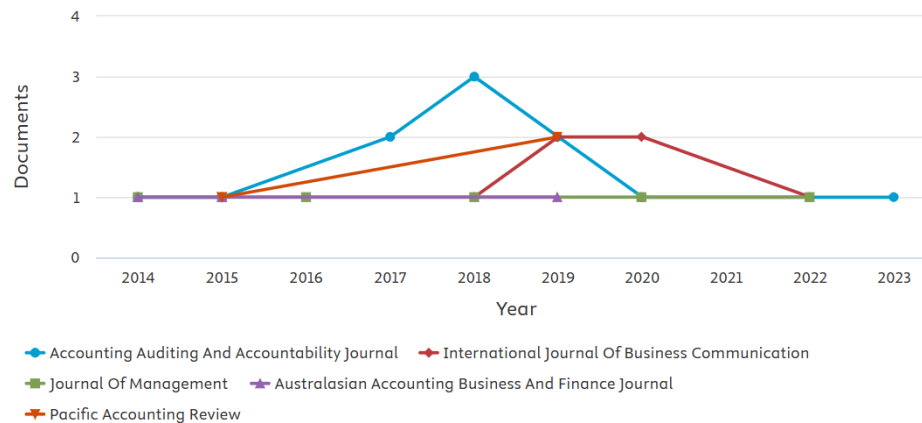
Figure 2. Source documents, by year, Scopus source

From the above analysis, the CiteScore study of the previous Sources, Figure 3, made perfect sense. It can be seen that the source with the highest citation impact is the Journal of Management, whose value in 2023 is 22.40. This figure indicates that 278 documents obtained 6,236 citations between 2020 and 2023. This Source is ranked fifth out of four hundred and seventy-eight in the Business, Management and Accounting category, which is an excellent position in the field.
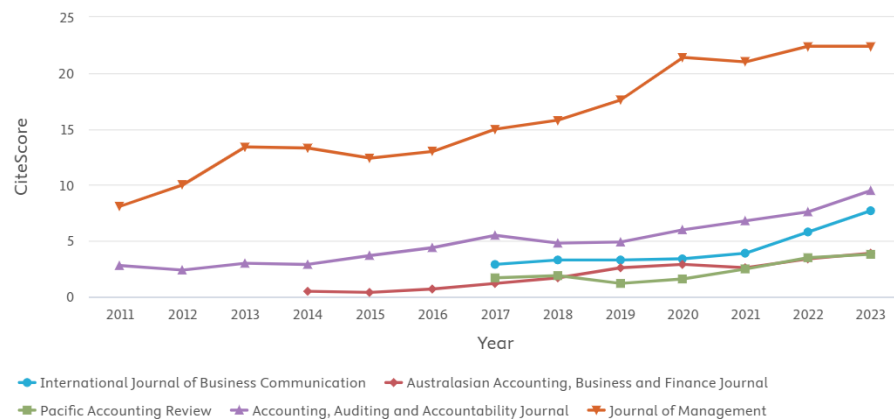

Figure 3. CiteScore of sources, by year, Scopus source

After analyzing the CiteScore, it was necessary to analyze the SCImago Journal Rank (SJR) of the previous Sources. This indicator measures their prestige through the average scientific influence of the articles published. Looking at Figure 4, the Journal Of Management stands out, achieving an SJR of 8,154 in 2013. In the same year, the Accounting Auditing and Accountability Journal had an SJR of 0.833. Looking at Accounting Auditing And Accountability Journal, we see that it has a CiteScore of 9.5 from 2020 to 2023 and a ranking of 6 in the Business, Management and Accounting category. It can be seen that although the Source Accounting Auditing And Accountability Journal has more

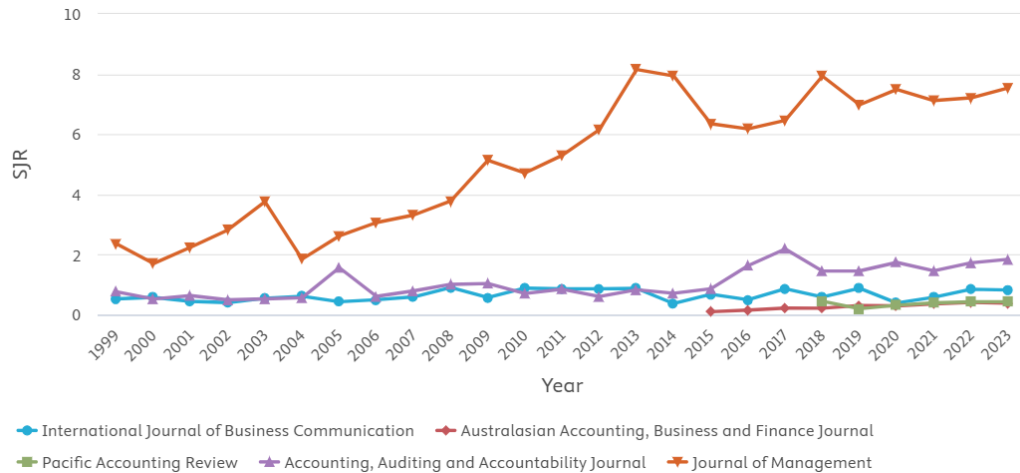publications in the sample, the Source with the greatest impact and prestige is the Journal Of Management.

Figure 4. SJR of sources, by year, scopus source

The evolution of publications between the years 2014 and 2023 was studied, the period which was delimited for the analysis, i.e. these documents are the sample of our analysis. Looking at Figure 5, we see a peak in 2019, with a total of 11 documents. However, it can also be seen that before and after this year, publication within the sample was reduced. A possible explanation for this number in 2019 could be due to the covid-19 pandemic, which has dramatically boosted research in all areas, trying to understand what this pandemic would mean for the themes.
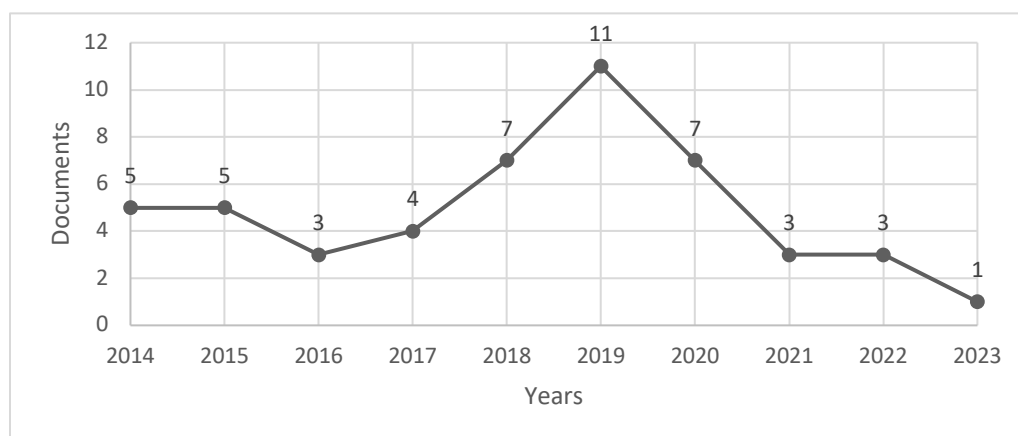

Figure 5. Documents by year, own elaboration

With regard to the type of documents in our sample, they are basically distributed as shown in Table 2, although the most prominent is the article, with 47 documents, followed by the review with the remainder.

Table 2. Type of document, own elaboration

Document	Quantity
Article	47
Review	2

Of the articles analyzed, I wanted to understand the number of authors per article in order to understand what the effect would be. The results were interesting and showed that there was a higher number of articles with two and three authors, demonstrating that there is a strong correlation with co-authorship between authors. The figures in the second and third rows of Table 3 show that there are four times as many articles with this feature compared to the articles in the first and fourth rows of the same table.

Co-authorship is verified in Table 4. The authors present in this table have co-authored two articles, in one of which the authors are Melis and Aresú and in the other the three authors are Jones, Aresú and Melis, confirming this correlation between the authors. It was also considered relevant to present the metrics of the authors with the most publications in the sample. For this reason, we present the h-index, the citations obtained, the number of documents cited and the number of documents published in the database on December 26th, 2024. The author with the largest number of publications and consequently the greatest impact in terms of citations is Jones.

Table 3. Number of authors, own elaboration

Authors	Quantity
1 Author	7
2 Authors	14
3 Authors	19
4 Authors	9

Table 4. Author metrics, own elaboration

Authors	Published Documents	H- index	citations	Doc. cited	Doc. Published
Aresú, S.	2	5	146	139	6
Jones, MJ	2	36	4.030	2.636	90
Melis, A.	2	14	617	518	30

Complementing the previous information, it was important to use the VOSviewer software to show co-authorship between authors. Using the sample of documents, a correlation map was drawn up with all the authors involved. This resulted in Figure 6, which represents the co-authorship of authors with at least one document. After creating the network map, it was possible to see a list of six authors, as shown in the figure. When analyzed, there are two groups with different colors (clusters) which indicate the proximity between the authors included in them. The size of the node indicates the number of published documents in the sample. The links between authors represent their co-authorship. Finally, it is possible to see the prominence of publications and co-authorship of Jones, Aresú and Melis.
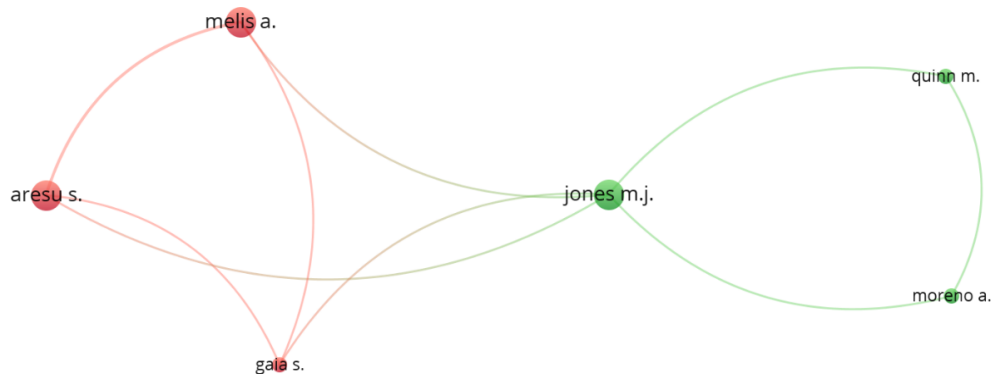
Figure 6. Co-authored by authors, own elaboration, with Vosviewer software

Following the above analysis, Table 5 was drawn up to show the documents co-authored by the main authors in the sample and their respective universities. There are 7 co-authored documents between Aresú and Melis, who belong to the same educational institution.

Table 5. Co-authored documents, own elaboration

Co-authored documents	Aresú, S.	Jones, MJ	Melis, A.	University they belong to
Aresú, S.	---------	2	5	Università degli Studi di Cagliari, Italy
Jones, MJ	2	---------	3	University of Bristol, United Kingdom
Melis, A.	7	3	---------	Università degli Studi di Cagliari, Italy

With regard to the articles published by country, it was found that the country with the most publications was the United States with a total of twelve, followed by the United Kingdom with ten articles published. Table 6 shows the countries with more than four published documents.

Table 6. Articles published by country, own elaboration

Country	Published documents
United States	12
United Kingdom	10
Australia	9
Canada	4

What was most curious was the fact that the total number of articles from non-polar countries outnumbered the total in the sample, 65. This could be related to the fact that the same article was published in different countries, which is interesting. This shows that it

may have happened that two authors worked as co-authors and were from different countries, subsequently publishing the article in their respective country, which is still a current reality in research.

As with the authors, a map of co-authorship between countries was drawn up using the VOSviewer software. Figure 7 shows the co-authorship network, with the United States, the United Kingdom and Australia standing out in terms of publication, as we saw earlier, through the size of the node. When examined, there are four clusters that indicate the proximity between the countries in terms of publication. The links between them represent co-authorship.
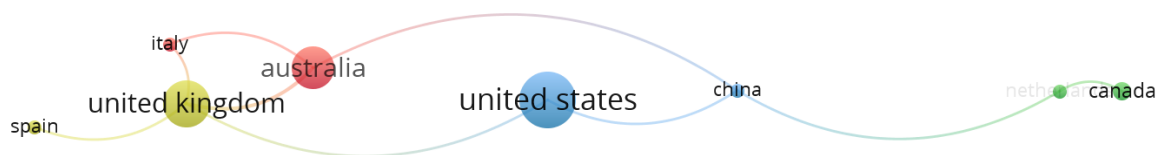
Figure 7. Co-authorship between countries, own elaboration, with Vosviewer software

Finally, using the same software, it was decided to draw up a map of the most commonly used keywords in the articles in the sample, with the intention of directly observing the link between impression management and the various themes through a figure. Figure 8 is therefore presented. It shows the relationship between the theme, some accounting theories and forms of information disclosure, i.e. narrative.
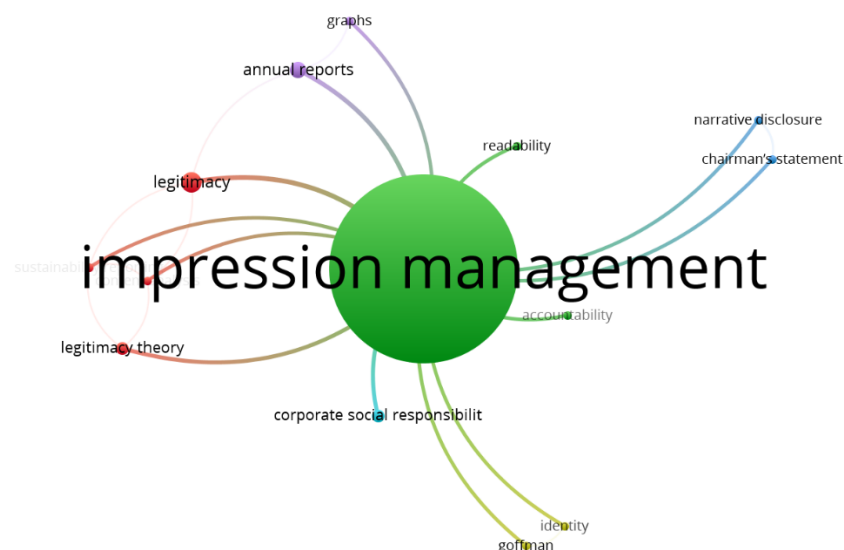
Figure 8. Occurrence of Keywords, Own elaboration, with Vosviewer software

Finally, for a more in-depth analysis, the sixteen articles were used to review the literature by analyzing the h-index. The study found that the h-index is 16. This number means that 16 documents had 16 or more citations, which is why this indicator was used to

restrict the sample. After carefully looking at the 16 articles, it was possible to see that there were 9 articles that were not related to the topic in question, which is why they were excluded from the literature analysis. The previous consideration of these nine documents was due to the fact that, by applying the filters explained in the methodology section, these documents fit into the areas of business, management and accounting and economics, econometrics and finance, despite not actually being related to the topic. They were therefore excluded at this stage of the analysis.

That said, Table 7 shows a summary of the articles related to the topic and a general analysis of the objectives, methodologies, and conclusions of each article.

In general, the articles conclude the presence of impression management in sustainability reports, where positive aspects are emphasized to the detriment of negative aspects, and they also note that the more female the audience, the lower the incidence of these practices (Barkemeyer et al., 2014; Conway et al., 2015; Diouf & Boiral, 2017; García-Sámal et al., 2019). It should also be noted that companies with high public exposure may use impression management practices differently from conventional ones (Moreno et al., 2019). Accounting was used in one context as a resource for this practice to enhance the scenario (Hrasky & Jones, 2016). Finally, Chiaburu et al. (2015) identified that these practices can improve interpersonal relationships within the company. In general, the articles present limitations and avenues for future research. The limitations presented are the fact that the analysis was carried out in a specific context and time frame. They suggest that studies should be carried out on larger, more diverse samples with different variables.

Table 7 - Summary of the seven relevant articles, own elaboration

Authors	Title	Year	No. of citations	Objectives	Methodology	Conclusions	Reference
Diouf D., Boiral O.	The quality of sustainability reports and impression management: A stakeholder perspective	2017	190	Analyze perceptions, particularly of the quality of sustainability reports	Semi-structured interviews with different experts.	It supports the argument that sustainability reports are used by the company to highlight the positive aspects of its sustainability performance and disguise the negative results.	(Diouf & Boiral, 2017)
García-Sánchez I.-M., Suárez-Fernández O., Martínez-Ferrero J.	Female directors and impression management in sustainability reporting	2019	65	To study the relationship between diversity, in terms of gender difference, and the quality of the sustainability report. This information is measured through the balance, clarity, comparability and reliability of the information.	Use of an international sample, from 2006 to 2014. Application of various regression models for panel data.	Boards with greater female representation reduce the risk of impression management strategies regarding sustainability disclosure. The information provided by female board members is positively more balanced, comparable and reliable, although it is related to less precise and clear information.	(Sánchez et al., 2019)

Authors	Title	Year	No. of citations	Objectives	Methodology	Conclusions	Reference
Barkemeyer R., Comyns B., Figge F., Napolitano G.	CEO statements in sustainability reports: Substantive information or background noise?	2014	54	To understand whether corporate sustainability reports can be seen as accurate and fair representations of corporate sustainability performance.	Analysis of corporate sustainability reports and financial reports between 2001 and 2010.	The analysis found that CEO statements on sustainability reports favor the use of impression management rather than responsibility.	(Barkemeyer et al., 2014)
Conway S.L., O'Keefe P.A., Hrasky S.L.	Legitimacy, accountability and impression management in NGOs: the Indian Ocean tsunami	2015	39	To investigate impression management in an NGO environment. To determine whether the voluntary disclosures in the annual report reflected impression management and/or the fulfillment of functional responsibility.	To analyze and compare the structure and content of the annual reports of 19 Australian foreign aid companies before and after the Indian Ocean tsunami.	Voluntary disclosure in annual reports increased significantly after the tsunami and was more consistent with impression management activity than with functional responsibility. The use of impression management tactics is related to the size of the company, i.e. the larger the company, the greater the use of this resource.	(Conway et al., 2015)

Authors	Title	Year	No. of citations	Objectives	Methodology	Conclusions	Reference
Moreno A., Jones M.J., Quinn M.	A longitudinal study of the textual characteristics in the chairman's statements of Guinness: An impression management perspective	2019	18	To analyze longitudinally the evolution of multiple narrative textual characteristics in the Guinness president's statements from 1948 to 1996, with the aim of studying the influences of impression management.	Analyze textual characteristics (positive, negative, provisional, future, and external references, numerical references, ...) over 49 years and the possible relationship with the profit generated.	Guinness has consistently used qualitative textual characteristics with a self-service bias but has not used those with a more quantitative character. Companies with high public exposure, such as those with a high reputation or profitability, can use impression management in a different way.	(Moreno et al., 2019)
Chiaburu D.S., Stoverink A.C., Li N., Zhang X.-A.	Extraverts Engage in More Interpersonal Citizenship When Motivated to Impression Manage: Getting Along to Get Ahead?	2015	18	Resolving the theoretical difficulties in connecting extroversion with interpersonal relationships.	Conditional mediation process model for developing and testing hypotheses.	The results show that the prediction of interpersonal relationships can be improved when the joint influence of employees' extroversion and impression management motives is taken into account.	(Chiaburu et al., 2015)
Hrasky S., Jones M.	Lake Pedder: Accounting, environmental decision-making, nature and impression management	2016	17	It looks at the role of accounting in a major environmental infrastructure project, the flooding of Lake Pedder in Tasmania in the 60s.	Relates literature to a real-life case	Accounting was used as an impression management tool through selectivity, bias and enhancement.	(Hrasky & Jones, 2016)

4   Conclusions

This article made it possible to understand the concept of impression management, as well as the practices associated with the notion, contributing to updating this topic at a scientific level. It also made it possible to verify the most relevant articles on this subject related to the relevant areas of business, management and accounting and economics, econometrics and finance.

The main aim of this study was to identify and analyze the articles related to this topic. A bibliometric analysis was carried out, with the necessary filters for a good analysis. 49 articles from 2014 to 2023 were identified for analysis, of which 7 were selected for the literature review.

This analysis made it possible to describe and establish comparisons between articles at different levels. In the period under study, it was found that 2022 was the year with the most citations, a total of 293, and 2019 was the year with the most publications in this area, 11 documents.

Accounting Auditing and Accountability Journal, International Journal Of Business Communication, Journal Of Management and International Business Review stood out in terms of publication.

Of the 49 documents, only 2 were reviews, the rest were articles.

There was co-authorship between authors and the publication of the same article in several countries, which corroborated the hypothesis of co-authorship and the integration and sharing of ideas between authors. In addition, most of the papers had 2-3 authors.

With regard to the documents published by country, the United States of America, the United Kingdom and Australia stand out, although 21 different countries published articles on this topic. This range of countries is the result of using the Scopus database, which has a wide range of journals in the database, making it one of the best in terms of bibliographic coverage.

In general, the articles conclude the presence of impression management in sustainability reports, where positive aspects are emphasized to the detriment of negative aspects, and they also note that the more female the audience, the lower the incidence of these practices.

In general, the articles present limitations and avenues for future research. The limitations presented are the fact that the analysis was carried out in a specific context and time frame. They suggest that studies should be carried out on larger, more diverse samples with different variables.

The limitation of this article lies in the fact that only the Scopus database was used and that it was limited in terms of time.

In conclusion, future developments or possible discussions on this topic would be:

- Using other databases for a stronger study, such as Web of Science;

- Carrying out the study over a longer period of time, or even without limitation in terms of years;
- Evaluate the level of reputation of a manager who uses these strategies;
- Could cultural issues be a factor influencing these practices?
- Could gender influence this practice?

These would be topics that could provide some interesting discussion, despite the fact that the literature already mentions that impression management strategies are not used as much by women as they are by men (Sánchez et al., 2019).

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