A Textual Analysis of the Literature on Impression Management in Accounting*

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Abstract

Several ways or tactics can be used by entities to manage disclosed information, undermining its transparency, and mitigating its credibility. Even though accounting literature has covered a wide range of IM strategies and investigation lines since the seminal research from the last decade of the 20th century, this paper demonstrates that IM remains relevant since it can be assessed and adapted from the perspective of trending accounting topics. A textual analysis tool is complementary used to assess papers gathered from the Scopus database by 27th August 2022. Based on the findings, seminal papers were mainly concerned with analyzing the graphs and messages reported to manipulate or obfuscate the information provided to stakeholders. Papers were initially focused on mandatory (financial) information but soon expanded to include voluntary (non-financial) information, as well as enriching the sources, contents, and types of analysis. Future research may focus on stakeholders' perspectives and include small and medium entities, not-for-profit organizations, and the public sector.

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

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