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Managing Social and Environmental Accountability: An Impression Management Perspective

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Abstract: Corporate social behavior has become an important feature of business society. Organizations face the challenge to meet stakeholders' expectations, but also to report information on social and environmental issues. Research has discussed the role of the social corporate reporting in giving incremental information to stakeholders. The demand from the institutional environment for organizations to be accountable for their social and environmental actions may lead organizations to adopt impression management tactics to manage perceptions and provide accounts demonstrating that they are good corporate citizens. Although organizations have increased their corporate social reporting, the quality and reliability of those reports have been questioned requiring the reinforcement of governance mechanisms. The literature suggests that these disclosures tend to be selective and biased and, thus, do not enhance corporate accountability. Drawing on accounting literature this study proposes a formal conceptual framework to systematize what is suggested by the literature by linking organizational impression management and social accountability. Corporate social reporting seems more reflective of impression management rather than of the release of functional accountability. Such practices appear to be motived by the quest of social legitimacy and the improvement of organizational image and the desire to obfuscate a negative performance. The findings of this study are of societal and ethical concern as impression management behavior may undermine the transparency of social and environmental reporting. To some extent, these insights also point at the complexities for organizations in dealing with accountability to all stakeholders. The formal conceptual framework proposed is useful for future studies aiming at understanding how organizations use impression management on their corporate social reporting in the accountability process. In this vein, we bridge the gap between organizational legitimacy, impression management, and social accountability.

Keywords – Accountability; Corporate Reporting; Corporate Social Responsibility; Impression Management; Legitimacy.

1. Introduction

Relevant research in the field of Impression Management (IM) in a corporate reporting context highlights the importance that this instrument often has in organizational image, reputation and legitimacy. It is recognized that IM behaviors are part of the process of social influence (Tedeschi & Melburg, 1984). The concept of IM concerns how individuals present themselves to others in order to be perceived favorably and has been used to explain organizational behavior (Hooghiemstra, 2010). Thus, in the context of organizational communication, IM is considered an attempt to control and manipulate the impressions of relevant audiences (Stanton, Stanton & Pires, 2004).

The literature suggests that an organization can be perceived as legitimate, because it acts in accordance with social expectations or because it successfully manipulates public expectations and perceptions about the organization (Deephouse et al, 2017; Elsbach, 1994; Suchman, 1995). Organizations use IM to maintain an appearance of compliance with social values and expectations. Like most cultural processes, the management of legitimacy relies heavily on communication − in this case, communication between the organization and its stakeholders (Elsbach, 1994). IM has been adopted and applied to explain the response of organizations dealing with the challenges to legitimacy (Hooghiemstra, 2000). But theorists argued that "legitimacy is a continually unfolding process in which different scenarios can be identified at different points in time" (Deephouse et al, 2017, p.4). Throughout the process, organizations can develop various strategies to ensure that their behavior is perceived as legitimate. It is recognized that IM strategies are intentionally and conscientiously exercised and have the potential to impair the quality of reporting (Merkl-Davies & Brennan, 2007).

Social situations requiring accountability from an actor foster IM (Merkl-Davies & Brennan, 2011; Roussy & Rodrigue, 2018). The literature demonstrates that IM commonly occurs in corporate social reporting (Boiral, 2016; Cho et al, 2018). Flexibility in reporting provides an opportunity to select specific pieces of information in order to present a favorable picture of organizations and to reinforce their legitimacy with society (Cho et al, 2018). By engaging in the presentation of information by means of bias and selectivity, organizations compromise transparency about their social and environmental impacts and perpetuate a myth of accountability (Cho et al, 2018; Solomon et al, 2013). This study aims to develop a formal conceptual framework linking IM, social and environmental accountability, and organizational legitimacy. The conceptual framework is expected to be useful in future research, helping researchers to expose how organizations manage their legitimacy, with a focus on social and environmental accountability, using IM tactics in a context of institutional complexity.

The paper proceeds as follows. First, we review the wider literature on legitimacy and impression management in an accountability context. We also draw upon the relevant literature on social and environmental reporting, which has contributed with empirical evidence of this reporting as a tool to manage impressions. Then, from this review we present a consolidated accountability framework by linking reporting practice to an opportunistic behavior on the part of organizations. The paper ends with a discussion and suggestions for future research.

2. Impression management in organizations

2.1. Impression management – a tool for organizational legitimacy

The concept of IM has its root in the literature on social psychology (Schlenker, 1980) and more recently in sociology (Tedeschi & Melburg, 1984). IM involves shaping the impression of an audience on a person, an object, an event, or an idea (Schlenker, 1980). Schlenker (1980, p. 6) defined IM as the "attempt to control images that are projected in real or imagined social interactions". Using a dramaturgical metaphor, Goffman (1959) explains IM as the performance of the self in relation to an audience.[1] The author demonstrated how the process of interaction between an actor and an audience permits the actor to communicate the desired identity to obtain specific outcomes in social interactions.

IM theorists have focused on how individuals manage their personal legitimacy, taking on roles, revealing social affiliations, and providing verbal explanations of their behavior following events that threaten their image (Elsbach, 1994). More recently, theorists have proposed that organizations use the same strategies to manage organizational legitimacy (Boiral 2016; Cho et al, 2018; Diouf & Boiral, 2017; Ogden & Clarke 2005). Thus, although the concept originates in social psychology, it has been used more recently to explain organizational behavior (Bozzolon, Cho & Michelon, 2015; Hooghiemstra, 2010).

Organizations are subject to ongoing stakeholders' demands. Organizations can passively conform to these pressures or actively shape them through IM (Bansal & Kistruck, 2006). IM arises in situations where the norms and values of organizations are inconsistent with those of society (Neu, Warsame & Pedwell, 1998). Research on this subject illustrates how organizational actors produce images based on their understanding of public needs, beliefs and knowledge in order to achieve organizational goals (Bansal & Kistruck, 2006). Ginzel, Kramer and Sutton (2004) describe IM as an interactive process in which the organizational image is negotiated between the organization and the public. The way the audiences react to organization's IM strategies can lead to further IM attempts, resulting in an action/reaction cycle (Bansal & Kistruck, 2006; Ginzel et al, 2004; Roussy & Rodrigue, 2018).

The IM perspective has been adopted to explain the accounting practices observed across a full range of formats (e.g. narratives, graphics and images). Using the dramaturgical metaphor of Goffman (1959), Neu et al (1998, p.269) argue that narrative disclosures in corporate reports allow organizations to stage and control the "play" they want their audiences to see, to choose the "characters", to select the "script" and to decide which events will be highlighted and those that will be omitted. In the context of corporate communication, IM occurs when organizations select the information to be disclosed and presented in a way that distorts readers' perceptions

[1] Erving Goffman (1959), who used the analogy between life and a theater to demonstrate that individuals are actors who try to manage the impressions of an audience, developed the sociological concept of IM.

of corporate performance (Neu et al, 1998). A possible result of this behavior is that the message transmitted is not neutral or bias free (Merkl-Davies & Brennan, 2007).

In ambiguous situations, an organization may have more flexibility in its IM strategies (Bansal & Kistruck, 2006). Research has demonstrated how IM is a central part of the legitimization process (Arndt & Bigelow, 2000; Elsbach, 1994; Erkama & Vaara, 2010). According to this perspective, the management of legitimacy often involves strategies aimed at presenting specific issues in order to promote interests and protect the power position of specific actors (Elsbach, 1994; Erkama & Vaara, 2010).

The theoretical and empirical investigations indicate that the association between organizational actions and the words used to represent them is often ambiguous (Elsbach, 1994; Neu et al, 1998; Solomon et al, 2013). By mediating this relationship, corporate reports provide organizations with a way to ensure organizational legitimacy, without necessarily changing their practices (Neu et al, 1998). Organizations opportunistically exploit information asymmetries between them and stakeholders through biases in reporting (Brennan & Merkl-Davies, 2013).

Accountability and IM share common roots in symbolic interactionism (Hall, Frink & Buckley, 2017). Corporate accountability generally refers to the "explanations or justifications of performance and actions to stakeholders to whom organizations are deemed to be accountable" (Boiral, 2016, p. 752). Organizations can respond to potential legitimacy threats by discharging accountability in narrative sections of corporate reports (Conway, O'Keefe & Hrasky, 2015). But actors are embedded in "webs of accountabilities" (Hall et al, 2017, p.210). Corporate scandals have been linked to failures in accountability. Effective accountability requires transparency through honest reporting (Conway et al, 2015).

IM may imply reinforcing the organization's socially desirable aspects or obfuscating less desirable aspects and thus attempting to manipulate the perceptions of organizational audiences (Brennan & Merkl-Davies, 2013). However, communicating, even if it is about weak performance, permits an organization to apologize, justify or to blame others for its actions, thereby helping to maintain organizational legitimacy (Bansal & Kistruck, 2006). This means that organizations deliberately engage in IM and use the various organizational communication channels, such as annual reports or sustainability reports, to strategically manipulate perceptions and hence stakeholder decisions.

In the accounting literature, IM has been applied to explain the response of organizations dealing with the challenges of legitimacy. IM is used to gain, maintain, or repair organizational legitimacy by influencing organizational audiences' perceptions on organizational performance or events so that they are perceived as congruent with corporate beliefs, values, and norms (Arndt & Bigelow, 2000; Beelitz & Merkl-Davies, 2012; Brennan & Merkl-Davies, 2013; Elsbach, 1994; Gendron & Breton, 2013; Hooghiemstra, 2000; Ogden & Clarke, 2005). IM therefore implies creating an impression on the normative adequacy of organizational structures, processes, practices or results (Brennan & Merkl-Davies, 2013). Previous research has suggested that IM strategies are most effective when they emphasize organizational activity compliance with widely shared normative prescriptions (e.g. Elsbach, 1994; Erkama & Vaara, 2010).

IM enables organizations to better managing their relationships with stakeholders (Bansal & Kistruck, 2006). However, organizations may face conflicting pressures from several stakeholders on whom they depend for resources and legitimacy (Raaijmakers et al, 2015). The choice between different IM strategies is a challenge for organizations facing multiple stakeholders with different interests, since strategies designed to influence a particular group of stakeholders may have a distinct effect on another group (Bansal & Kistruck, 2006; Ginzel et al, 2004). In this regard, Bansal and Kistruck (2006) note that organizations should be cautious in using IM strategies, especially in a context of skepticism on the part of stakeholders, arguing that IM can erode rather than build legitimacy.

2.2 Corporate Social Disclosure - an Impression Management strategy

In the past decade, the importance attached to sustainable development issues has moved into the mainstream of public awareness (Cho et al, 2018; Diouf & Boiral, 2017; Pérez-Batres et al, 2012). The concept of sustainable development is currently embodied in the commitments of most major organizations around the world. Increasingly, stakeholders require organizations to demonstrate their commitment to different aspects of sustainability, such as corporate social responsibility (Robinson, Kleffner & Bertels, 2011). The conception of corporate responsibility has been approaching the broader concept of sustainable development (Capriotti & Moreno, 2007). Sustainability is considered a broad "umbrella" that encompasses different aspects, with corporate social responsibility being one key element (Robinson et al, 2011, p.504).

Many of the large corporations observed this change in public awareness and, instigated by the pressure and interest of stakeholders, took action (Pérez-Batres et al, 2012). Organizations need to meet the sustainability demands of a global society, with most of them engaging in some kind of sustainability activity as a way to strengthen their reputation and protect their "social license to operate" (Robinson et al, 2011, p. 493). In this vein, organizations assume an increasing body of social responsibilities, including a growing number of activities previously considered activities of the political system (Palazzo & Scherer, 2006). Previous research suggests that the dynamics that affect perceptions about social responsibility are significantly influenced by cultural and sociopolitical factors that operate in society (e.g. Belal & Roberts, 2010). The expectations of the public about organizations are not static; on the contrary, corporate social responsibility is an evolving concept (Lee & Carroll, 2011).

The strategic perspective on corporate social responsibility underscores that organizations seek to make stakeholders aware of improvements in their social performance, because there are perceived benefits associated with being considered socially responsible (Bansal & Clelland, 2004; Cho et al, 2018; Doh et al, 2010). Pressures on organizations to demonstrate they behave as good corporate citizens have contributed to the development of a whole business around reporting and analyzing organizations' sustainability activities (Robinson et al, 2011). The Global Reporting Initiative provides guidelines for corporate social reporting and is generally considered the most reliable and accepted reporting framework (Cho et al, 2012; Boiral, 2016). The use of standards such as the Global Reporting Initiative should contribute to preventing IM strategies by standardizing the external request of the reports. However, while external standards have the effect of "disciplining" the behavior of companies, they can also be used as tools to manage impressions (Diouf & Boiral, 2017, p.648).The literature suggests that sustainability reports are often interpreted as tools for social legitimation and IM strategies (Cho et al, 2018; Diouf & Boiral, 2017).For example, Talbot and Boiral (2018) analyzed the quality of climate information disclosed in sustainability reports and the IM strategies developed to justify or conceal negative aspects of performance. The study exposed the high incidence of non-compliance in GRI reporting and the use of IM strategies, showing that it would be difficult or impossible for stakeholders to reasonably assess, monitor and compare companies' climate performance on the basis of these reports.

Corporate social disclosures help to manage the organization's relationship with relevant audiences, shaping external perceptions and thus influencing the public's image of the organization and its activities (Neu et al, 1998). For example, the expression of commitment to the environment creates a positive impression on stakeholders (Bansal & Kistruck 2006; Boiral, 2016), and is an effective way of managing perceptions of legitimacy (Bansal & Clelland, 2004). Freedman and Stagliano (2008, p. 478) suggest that an organization belonging to an environmentally sensitive sector that ignores the public's demand for a certain level of environmental management runs the risk of being labeled a "bad corporate citizen". Such labeling may have negative economic consequences. However, through the disclosure of environmental information that meets the expectations of society, the organization can be perceived as legitimate and thus avoid some negative consequences, even if it has poor environmental performance (Freedman & Stagliano, 2008). In this regard, Hopwood (2009, p.437) underlines that social and environmental reporting can be used "as a corporate veil, simultaneously providing a new face to the outside world while protecting the inner workings of the organization from external view". Boiral (2016) examined the strategies used by mining organizations in sustainability reports to demonstrate their accountability with respect to biodiversity issues and the role of IM in legitimizing their impacts in this area. The findings of the study shaded light on the successful use of rhetoric in reports on non-measurable and potentially unaccountable issues and showed that sustainability reports do not represent a reliable tool for reinforcing the biodiversity accountability. Drawing on Goffman's self-presentation theory (1959) and its frontstage/backstage analogy, Cho et al. (2018) documented further the misleading nature of the discourse contained in stand-alone sustainability reports of large oil and gas firms by showing the inconsistencies between publicly visible corporate reporting and their less visible political activities.

Stakeholders pay increased attention to organizations' social responsibility practices (Diouf & Boiral, 2017). Although some of the attributes of corporate social responsibility are easily observable, sometimes it becomes difficult for stakeholders to assess whether an organization is or is not socially responsible (Doh et al, 2010). Many organizations simultaneously engage in socially responsible and irresponsible behavior, making net assessment of corporate social responsibility particularly difficult (Doh et al, 2010). In this context, the role of information asymmetry between organizations and stakeholders on the performance of corporate sustainability can be critical (Lourenço et al, 2014). One mechanism by which stakeholders are able to assess the corporate social performance is via the guidelines of third-party organizations promoting sustainable development and corporate citizenship rankings and evaluations conducted by magazines and financial institutions (Doh et al, 2010). These rankings include, for example, the "Most Admired Companies" ranking (which includes a social responsibility dimension), the "Best Companies to Work for", the "Most Ethical Companies", and also the various sustainability indexes that provide guidance to stakeholders regarding the social performance of organizations (Doh et al, 2010; Lourenço et al, 2014).

If stakeholders have difficulty distinguishing between good and bad social performers due to evaluative uncertainty (Rao, 1994), the endorsement of a recognized social index may contribute with new information on social performance (Doh et al, 2010). The third-party assessment of organizations are institutional mediators who provide a normative benchmark for organizations seeking to achieve a positive reputation (Doh et al, 2010; Rao, 1994; Robinson et al, 2011). The inclusion on a social index can provide external support to the organization's legitimacy in the field of corporate social responsibility (Doh et al, 2010). Because these entities have many resources and often have access to better information, their opinions influence stakeholders' perceptions of organizations' social responsibility (Cho et al, 2012). Institutional mediators provide a normative benchmark for organizations seeking to achieve a positive reputation, as well as guidance to stakeholders about organizations' practices (Doh et al, 2010). Inclusion in a social index can provide external support to the organization's legitimacy in the field of corporate social responsibility (Doh et al, 2010).

Within the social and environmental domain, the Dow Jones Sustainability Index is considered one of the most visible proclaimed indicators of excellence in corporate sustainability (Cho et al, 2012). For organizations that have made the strategic decision to invest in sustainability, credibly signaling this commitment can be challenging (Robinson et al, 2011). The association with a recognized best-in-class index is intended to reflect the leadership in terms of corporate sustainability (Cho et al, 2012; Fowler & Hope, 2007; Lourenço et al, 2014). However, the Dow Jones Sustainability Index has been criticized for its overweighting of financial performance in relation to the organization's social or environmental attributes (Fowler & Hope, 2007). In addition, the high reliance on internal and external communication documents provided by organizations suggests that membership in the Dow Jones Sustainability Index may be influenced more by what organizations say (what they disclose) than what they do (their performance) (Cho et al, 2012), what brings back the question of IM strategies in the quest for legitimacy.

3. Proposal of a formal theoretical framework

We live in a world of perceptions, and organizations need to manage the perceptions of the different stakeholders in order to maintain/gain legitimacy. In addition, the society is becoming more aware of the relevance of social and environmental issues. This demand from the institutional environment for organizations to be accountable for their social and environmental actions may lead organizations to adopt IM tactics to manage perceptions and provide accounts demonstrating that they are good corporate citizens, as represented in Figure 1.

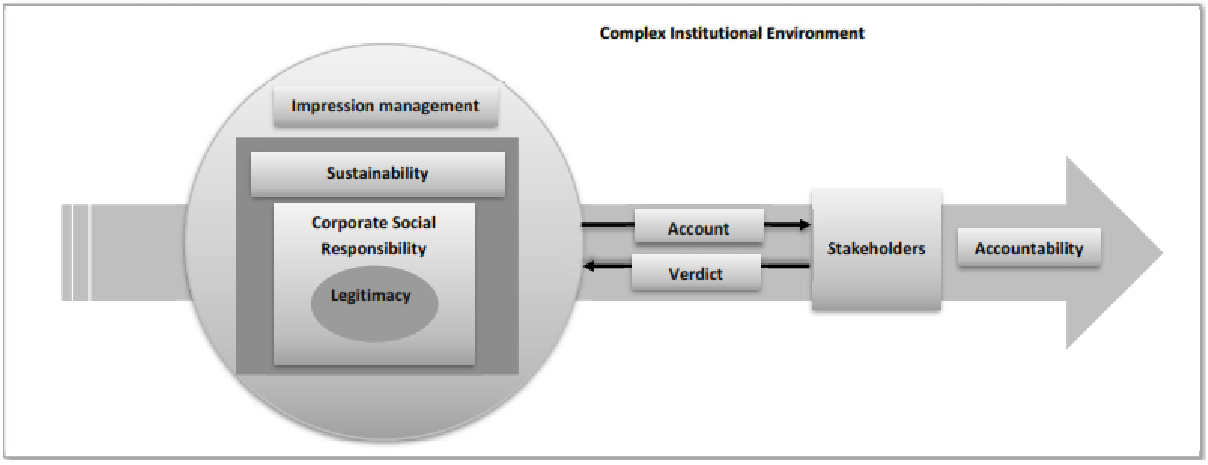

Figure 1: Framework on managing corporate social and environmental accountability through IM

Corporate social reporting has become in the last decades an important research field. Although organizations have increased their corporate social reporting, the quality and reliability of those reports have been questioned. Instead of increasing corporate accountability, it can be argued that these disclosures are selective and biased (Cho et al, 2018). In fact, IM may be fostered in social situations requiring accountability from an organization. IM will happen through the rendering of an account to an audience by the organization and the deliverance of a verdict from the audience following the account (Roussy & Rodrigue, 2018). To control the verdict from the audience, organizations can take various strategies to ensure sustainability and that they have an appropriate corporate social behavior, thus maintaining their legitimacy. This will be a continuing process, since the way the audiences react to organization's IM strategies can lead to further IM attempts.

The framework proposed, and illustrated by Figure 1, highlights the need for researchers to consider in their analysis the extent to which corporate social and environmental reporting may be more reflective of IM rather than of the discharge of functional accountability, working as a response to address legitimacy challenges.

4. Conclusion

IM has been identified as occurring in any situation where an organization attempt to influence the attitudes, opinions, and behavior of organizational audiences. From this perspective, corporate reporting on social and environmental issues might represent a tool aimed at controlling and manipulating stakeholders' perceptions. Organizations use IM to maintain an appearance of compliance with social values and expectations. Like most cultural processes, the management of legitimacy relies heavily on communication – in this case, communication between an organization and its multiples stakeholders (Elsbach, 1994). IM has been adopted and applied to explain the response of organizations dealing with the challenges to legitimacy (Deephouse et al, 2017). In situations featuring complexity, where organizations are confronted with incompatible demands from stakeholders, they may be uncertain on how to respond (Raaijmakers et al, 2015).

Social situations requiring accountability from an organization foster IM through the rendering of an account to an audience by the organization and the deliverance of a verdict from the audience following the account (Roussy & Rodrigue, 2018). Organizations can take various strategies to ensure that their behavior is perceived as legitimate. It is recognized that IM strategies may result in a biased reporting. By reducing exposure to social and political pressures, corporate social reporting is an instrument of legitimation (Cho et al, 2012).

Research has discussed the role of social and environmental reporting in giving incremental information to stakeholders. Nonetheless, the quality and reliability of social and environmental reports have been largely questioned in the literature. Critics argue that these disclosures tend to be selective and biased and, thus, do not enhance corporate accountability (Cho et al, 2018). It seems that social and environmental reporting may be more reflective of IM rather than of the discharge of functional accountability suggesting a response to the legitimacy challenge (Conway et al, 2015). In this vein, IM can be "the tool which perpetuates a myth of accountability" (Solomon et al, 2013, p.196).

Accountability is still in the nascent stage as a scholarly research domain and much is unknown about this construct (Hall et al, 2017). To help with this, we developed a framework drawn from the relevant literature that sets out accountability reporting on social and environmental issues, organizational legitimacy and IM behavior. This paper, therefore, brings together a wide range of constructs into a single framework. By this way, we contribute to the accountability literature by highlighting the relevance of IM in compromising the quality of corporate social reporting which can result in capital misallocation. We acknowledge that this work is of societal and ethical concern as the voluntary social reporting allows organizations to project a discourse imbued by significant bias. Employing the framework developed in this research may enable further insights on whether IM behavior in accountability reporting is reflective of company or sector specific circumstances within either public or private sectors. Recently, scholars have begun to acknowledge that organizations are "embedded in a web of conflicting interests" (Raaijmakers et al, 2015, p.85), a valuable avenue of future research is to explore how actors resolve complexity in the accountability process using the framework proposed.

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