Are CSR leaders less prone to engage in impression management?

March 2, 2018, 14h30, ISCTE-IUL, Auditorium Paquete de Oliveira- ONE01 (Building I)

Jonas Oliveira
ISCTE-IUL

Jonas Oliveira holds a PhD in Accounting by the School of Economics and Management from the University of Minho. Currently he is a Assistant Professor at Department of Accounting, ISCTE-IUL, in Portugal. His research interests lie in the fields of Risk reporting, Impression management strategies, Enterprise risk management, Management control systems, Corporate social responsibility and SNC's adoption impacts. He is author of several books and articles published in international and national scientific journals. He is a member of the Editorial board of the international journal Accounting and Finance Research and a member of the Scientific Board of the international journal Academic Journal of Economic Studies.

[Abstract]: This study examines the readability of corporate communication in the CEO letters in the corporate social responsibility (CSR) reports presented by the firms included in the S&P 500 Index. These documents were content analyzed through the use of an automated algorithm provided by Readable.IO. Using a frame of analysis based on the social psychology theory of impression management, we studied the impression management tactics used. The main findings suggest that leading CSR companies (those listed in the Dow Jones Sustainability Index) present more readable CSR information in terms of comprehension and extension. These companies disclose CSR information generally in a positive way. However, these disclosure patterns are mediated by the “goal relevance of the impressions” and the “value of desired goals” related to the impression management tactics used.