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A conceptual framework of impression management: new insights from psychology, sociology and critical perspectives

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Abstract

In this paper we develop a conceptual framework, based on the concepts of rationality and motivation, which uses theories and empirical research from psychology/behavioural finance, sociology and critical accounting to systematise, advance and challenge research on impression management. The paper focuses on research opportunities for 'cheap' or 'cheaper' rationality, as well as the construct, serving bias, in enhanced

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Notes

The dichotomy between cognitive and emotional factors can be traced back to the Cartesian model of the mind. Descartes regarded rationality and emotions to be distinct spheres (Lakoff and Johnson [1999](#)). However, emotions, which are associated with the realm of the body, can influence the mind.

The predominant economics-based perspective on impression management is based on a closed-system concept of the organisation as ‘separate from its environment and encompassing a set of stable and easily identifiable participants’ (Scott and Davis [2007](#), p. 31). By contrast, the alternative perspectives (particularly the sociological and critical perspectives) introduced in this paper are based on an open-system concept of the organisation as being shaped, supported and infiltrated by its environment (Scott and Davis [2007](#)).

Another strand of research does not deny the existence of impression management, but regards reporting bias as ‘cheap talk’ (Benabou and Laroque [1992](#)) that is ignored by investors (see [Figure 2](#)).

The reporting bias may either be the result of impression management or managerial hubris.

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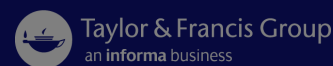
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