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Impression Management Following a Major Crisis Event: Structured Literature Review

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ABSTRACT

. In crisis management and corporate communication, understanding how organizations strategically manage impressions post-crisis is crucial for mitigating reputational damage and aiding recovery. This master thesis conducts a structured literature review on impression management strategies following major crisis events, aiming to provide a comprehensive overview of approaches, theoretical frameworks, and key insights. The research questions guiding the thesis are:

RQ1: What insights does existing literature offer regarding impression management strategies post-major crisis events?

RQ2: How do theoretical frameworks contribute to our understanding of impression management post-crisis, and what gaps exist in the current body of knowledge?

Using a structured literature review methodology and leveraging the Scopus database, this study systematically examines academic publications, scholarly articles, and theoretical frameworks in crisis communication and impression management. The approach facilitates the identification of key themes, patterns, and gaps in our understanding of post-crisis impression management. This research contributes to the broader field of crisis communication and management, shedding light on nuanced tactics organizations employ to shape public perceptions following disruptive events.

Keywords: Impression Management, Crisis Communication, Reputational Damage, Organizational Recovery, Structured Literature Review.

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INTRODUCTION

In crisis management and corporate communication, the exploration of impression management strategies following major crisis events holds important relevance. In the aftermath of crises, organizations often find themselves in a difficult position, seeking to navigate the public perception, reputation, and stakeholder relationships. Understanding how entities strategically manage impressions post-crisis is crucial for both academic scholars and practitioners in developing effective communication strategies that can mitigate reputational damage and aid organizational recovery.

The aim of this master thesis is to conduct a structured literature review on impression management strategies employed by organizations in the aftermath of major crisis events. By synthesizing existing literature, the goal is to provide a comprehensive overview of the various approaches, theoretical frameworks, and key insights pertaining to impression management post-crisis. This exploration is particularly timely and significant as it contributes to the broader field of crisis communication and management, shedding light on the nuanced tactics organizations deploy to shape public perceptions following disruptive events. The following research questions are guiding thesis:

Research Question 1: What insights does existing literature offer regarding the impression management strategies employed by organizations in the aftermath of major crisis events?

Research Question 2: How do theoretical frameworks contribute to our understanding of impression management post-crisis, and what gaps exist in the current body of knowledge?

To address these research questions, this study utilized a structured literature review methodology. Leveraging the Scopus database, a comprehensive search is conducted to identify relevant academic publications, scholarly articles, and theoretical frameworks within the field of crisis communication and impression management. The structured literature review approach enables a systematic and rigorous examination of existing literature, allowing for the identification of key themes, patterns, and gaps in our understanding of impression management strategies post-crisis. By synthesizing the insights gleaned from various sources, this research aims to provide a valuable resource for both academics and practitioners seeking a deeper understanding of how organizations strategically manage impressions following major crisis events.

CHAPTER 1: THEORETICAL FRAMEWORK OF THE STUDY

1.1. Impression Management Concept and Its Components

The concept of impression management, defined as the behavior of managing one's perceptions and attitudes (Bozeman & Kacmar, 1997), has been a subject of debate in psychology and social psychology for many years. Before the 1980s, social psychologists did not emphasize the importance of impression management in interpersonal communication processes. In his work "The Prince," published in 1514, Machiavelli conveyed the importance of having and creating a positive impression like the Evil becomes invisible through appearance. The ruler does not need to possess all the virtues expected of him, but he must give the impression that he possesses them all. Therefore, he should try to make people pleased with themselves (Machiavelli, 2008). Impression management is considered as the control processes of information conducted with the aim of influencing the impression formed on the target audience. Impression management is gaining strength among the fundamental concepts of interaction every day, becoming an increasingly important topic in the fields of psychology, sociology, social psychology, organizational behavior, communication, politics, management, and marketing. Tactics applied in this context have been examined within the framework of the thesis. The idea and emotion formed as a result of a person or object being exposed to the environment is defined as an impression (Jaworska and Bucior, 2017).

Erving Goffman, a prominent sociologist, introduced the groundbreaking concept of "impression management" in his seminal work, characterizing individuals as "appearance people." In his theoretical framework, Goffman posited that the outward presentation of oneself carries more significance than the intrinsic identity of an individual. According to his perspective, individuals engage in a complex dance of projecting specific facets of their persona while concealing others strategically. This link between self-presentation and concealment is orchestrated with the goal of influencing and shaping the impressions that others form about them (Tseëlon, 1992).

Delving deeper into Goffman's theoretical foundation, it becomes evident that the essence of impression management lies in the selective revelation and veiling of aspects of one's self. This strategic maneuvering, often subtle and nuanced, extends beyond mere self-expression; it is a deliberate effort to construct a desired image or persona tailored to the social context and audience at hand. Goffman's conceptualization of individuals as "appearance people" underscores the performative nature of social interactions, where the external manifestation of identity takes precedence over the internal core (Solomon et al., 2013).

Expanding the temporal horizon to the 1960s, the landscape of psychological inquiry witnessed a significant evolution with Edward Jones et al. associating the concept of self-presentation with individuals' endeavors to exert control over the impressions others form of their personal characters. This nexus between self-presentation and impression management marked a pivotal juncture, propelling psychologists into a realm of profound exploration regarding the human behavior in social contexts (Leary and Kowalski, 1990). Edward Jones, in particular, directed his scholarly focus towards behaviors that individuals deem socially accepc within the context of impression management. His scholarly pursuits elucidated impression management as a structural framework woven into the fabric of interpersonal perception. Jones, in emphasizing the interconnected dynamics of impression management, underscored the imperative nature of unraveling a comprehensive understanding of how individuals perceive and interpret one another within social dynamics (Bolino et al., 2016).

Despite the claims of Jones and Goffman that impression management is frequently observed in social life and is a normal process, many researchers in the relevant period expressed opposing views. In the 1960s, laboratory studies aimed to obtain data on real relationships by eliminating or controlling behaviors related to impression management. While studies on impression management were initially observed in the laboratory setting in the 1960s, they shifted focus to everyday life behaviors in the 1970s. Although research on impression management continued in the 1960s and 1970s, it remained a peripheral topic in personality and social psychology. This led some researchers to view impression management as a guiding model rather than an interpersonal behavior theory (Leary and Kowalski, 1990). By the mid-1980s, it was observed that most studies on impression management were conducted in the field of social psychology (Sosik et al., 2002). During this period, organizations and communities became areas of research, and virtual communities have also been included in research areas today.

In studies conducted on organizations from the 1980s onwards, concepts such as impression, image, perception, influence, and impression management have been frequently used. Despite minor differences among these concepts, they are generally used interchangeably in the business literature. According to Goffman, when individuals enter an environment where others are present, the other people in the environment usually make an effort to gather information about the individual or start processing the information they already have about the individual. The main topics of interest about the individual include their socio-economic status, thought structure, behaviors towards people in the environment, abilities, and reliability. The acquired information helps others anticipate what they can expect from the individual. According to Goffman, the way individuals reflect themselves to those they communicate with in everyday life, the impression formed on them, the regulation of their behavior and control when together with the target audience are defined as impression management. It is stated that individuals present acceptable images to those in power. Within the scope of impression management, the control of information organization and the control of the relevant image are evaluated in the concept of impression management (Tseëlon, 1992).

Impression management was mostly characterized as efforts related to external appearance, aiming to appear physically attractive to others. Comparing life to a theatrical stage, Goffman referred to individuals as actors performing on this stage (Leary & Kowalski, 1990). In the 1960s, impression management was considered a concept that needed to be eliminated or controlled to observe genuine relationships between variables, leading to experimental research. During these studies, when subjects realized they were being observed by managers, their efforts to manage impressions increased. By the 1970s, it was emphasized that impression management could not be understood solely through experiments and played a genuinely significant role in individual behavior (Rosenfeld et al., 1995). Starting from the 1980s, findings from studies on impression management in social psychology were recognized as applicable to organizational research. As a result, impression management has been extensively examined from an organizational perspective by many researchers (Judge & Ferris, 1993), especially gaining importance in the latter half of the 1980s.

After being explored conceptually in the fields of psychology and social psychology, there arose a need to examine impression management in the field of management. Gardner and Martinko (1988) identified five reasons for this need. Firstly, impression management is associated with individual success and promotion in organizations. For instance, Baron (1986) found a relationship between success in job interviews and impression management (Rosenfeld, 1997). Secondly, impression management has a significant impact on supporting leadership activities. Thirdly, due to being a conscious and controllable set of behaviors, impression management is considered a supportive force in achieving individual and organizational success. Fourthly, the practical importance of impression management is highlighted in many books. Lastly, impression management contributes to explaining the reasons behind different behavioral patterns in organizations (Gardner & Martinko, 1988). Today, impression management has become a frequently discussed concept in various fields such as sociology, social psychology, management, organizational behavior, communication, and politics (Rosenfeld et al., 2002). The concept has been examined by numerous researchers in national and international organizational behavior literature, focusing on its relationship with other organizational factors.

The concept of impression management is considered a structure consisting of two separate components in literature. In the first, the focus is on motivation, meaning individuals are driven to create an impression. In the second, impression management is examined structurally, treating the process of creating an impression (Xin, 2002). From a motivational perspective, significant aspects include maximizing gains, ensuring self-worth, and creating a favorable image in the minds of others (Zaidman & Drory, 2001). Structurally, individuals alter their behaviors to influence the impressions about themselves, considering factors such as the desired and undesired image and the values of the target audience (Leary & Kowalski, 1990). Before explaining the components of impression motivation and structuring, it is beneficial to summarize why individuals manage their impressions with a few points (DuBrin, 2011):

- In a meeting with potential investors where the entrepreneur's success depends on attracting their attention, the entrepreneur will strive to create a positive impression to maximize rewards and minimize potential penalties. Failure to secure the needed funding could hinder the entrepreneur's efforts, turning it into a penalty.
- A manager with a positive image in the eyes of employees who can exert power over others will find it easier to convince them to work more, work faster, and be more easily persuaded, while a manager with a negative image may struggle with this.
- Creating an identity also allows individuals to symbolize their belonging to a group in society through their behavior.

Protecting self-esteem is a strong motivation in creating a positive impression. Self-esteem can be regulated in two ways in the context of impression management: firstly, based on others' reactions, self-esteem can increase or decrease. Therefore, individuals will try to create impressions that provide positive feedback and enhance their self-esteem. Secondly, self-esteem is influenced by expected reactions from others and the evaluation of individual performance. If an individual believes they have done an excellent job, they will maintain their self-esteem. As individuals achieve their goals, they will manage their impressions with stronger desire and motivation. These goals can include gaining power or increasing self-esteem, and the created impression becomes more important if the goal is dependent on others' decisions. In addition to alignment with goals, the value assigned to goals is another aspect of impression motivation. If being a corporate manager is an ideal career outcome for an individual, and being charismatic makes it easier, the individual will make more effort to create a charismatic impression. Closing the gap between the current and desired image is a third aspect of impression motivation. If an individual finds themselves in a shameful situation in the eyes of others, they will be more motivated to manage impressions to regain the desired position (DuBrin, 2011).

The structuring of impressions is more than just a process of creating positive impressions about oneself. Individuals strive to make impressions that are consistent with their own identity (DuBrin, 2011). While self-presentation is a tactical approach, individuals try to reflect specific characteristics that reveal their identity (Leary & Kowalski, 1990). For example, a software engineer may want to be perceived not only as a technical professional but also as an individual with good interpersonal relationships. The structuring of impressions is also based on how individuals want or do not want to appear. Impressions are managed to prevent the creation of an undesirable identity image. However, the roles individuals take on in the process of creating desired impressions may impose some limitations. For instance, a finance manager responsible for managing finances is expected to perform well, and losing millions in a risky investment does not align with their role (DuBrin, 2011).

The values of the targeted individuals are another point in the structuring of impressions. Individuals will manage their impressions based on perceived values and preferences. For example, if a senior manager values work-life balance, their subordinates may prefer discussing the benefits of spending time on family vacations and leisure rather than working overtime on nights and weekends. Ultimately, impression management affects how individuals' current social images are perceived and their potential future images (Leary and Kowalski, 1990).

1.2. Process and Models of Impression Management

It is possible to examine the Impression Management process under three main process headings that follow each other. These processes can be categorized as examining impressions, being motivated to create impressions, and creating impressions, respectively. The first stage of the Impression Management process is called Examining Impressions. This part is primarily based on observation and involves investigating the perception formed about oneself. In this stage, individuals or organizations research whether there is a difference between the desired image they want to present and the existing image formed on the target audience (Wayne & Liden, 2016). Leary has proposed that the Examining Impressions process can be divided into four classes: Unawareness of Impressions, Unconscious Scanning of Impressions, Awareness of Impressions, and Focus on Impressions. In the initial stage of Unawareness of Impressions, there is a lack of emphasis and effort on examining impressions, gradually increasing in the following levels. In the second part, Unconscious Scanning of Impressions, there is mention of an unconscious scanning action in examining impressions. While the scanning action continues in positive or neutral information flow, in the case of negative information flow, the focus is on the subject. The Awareness of Impressions stage occurs when individuals predominantly apply impression management tactics. It is a period when individuals are aware of the impressions formed about them, examine the image formed on the target audience, and evaluate themselves from their perspective. In the Focus on Impressions stage, the impressions created on the target audience and the consequences of these impressions are the focal points (Leary & Kowalsky, 1990).

Individuals and organizations are generally aware of the impressions formed on the target audience. For individuals and organizations, how they are seen and evaluated by the target audience plays a crucial role in determining their behaviors. It is not claimed that individuals and organizations always focus on impression management and make conscious efforts. Motivation is a prerequisite for entering this process. The situations encouraging the creation of impressions on the target audience are defined as the motivation for Creating Impressions (Rowatt, 1997). The Motivation for Creating Impressions is based on two main impulses. Firstly, it includes the self-improvement impulse, with the fundamental starting point being the desire to increase or protect self-esteem. The concept of self-improvement in impression management encompasses the difference between the existing identity and the desired social identity. The second impulse is self-verification, which originates from the desire for approval obtained through feedback from the target audience (Bozeman & Kacmar, 1997). The final step in the process is creating impressions. This stage, defined as Creating Impressions, is reached by individuals who have passed the motivation stage and are motivated to create or alter impressions about themselves in the eyes of others (Leary & Kowalski, 1990). In this stage, the individual is aware of the existing impressions on the target audience, has the motivation to manage relevant impressions, and is in the action stage to take necessary actions to create the targeted impression.

Leary and Kowalski's (1990) studies aimed to create a theoretically meaningful model by reducing the numerous variables affecting the impression management phenomenon to the smallest factors possible. However, it resulted in two separate processes where each foundation operates differently, influenced by different situations and lingering under older trends. The first of these processes, also known as impression management motivation or motivation to create impressions, and the other is added to the model as impression creation. People want to systematically observe the effects they leave on others during communication and measure these impressions. However, in some cases, individuals may be motivated to check how others perceive them. In this motivational process, there is a connection between the desire to create specific impressions in others' memories and sometimes individuals may reveal or avoid revealing their actions related to impression management. Although people may be entirely motivated to manage the impressions they create in some cases, they may refrain from doing so. Therefore, the model identifies the conditions that motivate individuals to control the impressions they apply to others.

The second component of the research model is impression creation. People can change their behavior to guide the impressions they create on others. Here, the important thing is not only the type of impression they want to apply but also how they will accomplish this impression. In short, as a process based on social influence, it encompasses the tactics individuals use to achieve their goals and make the desired changes in the thoughts and behaviors of other individuals around them. The theory developed by Rosenfeld et al. (2002) for the concept of impression management is accepted as a three-component model of impression management. Leary and Kowalski's impression management model includes the process of monitoring impressions added to the motivation to create impressions and the impression creation processes. In the process of monitoring impressions, social and individual conditions are considered, and with the influence of the self-concept process, social values and desired identities are determined in the motivation stage of creating impressions. In the impression creation phase, the identity integrated with the image the individual wants to create for socialization purposes is formed.

The model developed with Martinko (1991) is similar to the model created by Rosenfeld et al. but stands out as a more detailed process among impression management models. In this model, which is primarily analyzed by individuals, goals and personal qualities are taken into account. After the evaluation, the goals and priorities of impression management are determined with the data obtained. One of the required impression management tactics is selected and put into practice with the determined goals and priorities. After the practice, the reactions and results of the goals are evaluated. Bozeman and Kacmar's (1997) cybernetic model approaches the impression management process from a different perspective. This model generally stems from the perceived differences between the goals of the individual and the desired social identity and the feedback received from targeted individual profiles. If the person's current appearance is as desired, they will continue the tactics they have applied; in cases where they feel a contradiction, they will seek different tactics. This process concludes with scenario monitoring, planning, or scenario development. After selecting their next tactic in any situation, the individual will wait to see how the targeted person will respond by performing their behavior. After the stage of filtering this reaction, the individual will compare it with the expected situation, and the result of this comparison will determine the next stage, continuing the interaction process in this way. In the context of impression management, Gardner and Martinko (1988) have stood out with a highly detailed model. The resulting model is developed within the framework of Erving Goffman's dramaturgical approach to the social relations network. In this context, individuals define themselves as actors playing roles to create accurate impressions on the front stage for the target audience. Within this framework, the characteristics of individuals and the audience, along with the characteristics of the environment, serve as a kind of triggering function. These triggers are carefully analyzed through the individual and the audience, and then situational definitions are made through various processes involving perception, motivation, and emotion.

Actors, considering the definition as a guide, move on to the impression creation step by choosing the behavior that will leave the desired impact. The success of an actor due to their presentation is influenced by the level at which the impression created by the actor is perceived in harmony with the audience's situational definition. A high level of harmony allows the actor to create the desired impact and receive favorable feedback. Conversely, the situation may result in a way that the actor did not desire. After the audience's reaction to the actor's performance, the actor manages and interprets this reaction causally in terms of success or failure. From this point on, the individual can continue with the same tactic or choose a new one, making the process a cyclical and functional movement. Rao et al. (!995) by integrating impression management and impact literature, identified three groups of factors influencing impression management strategies. These factors include individual factors resulting from impression management motivation, situational factors determining the structure of impression management, and the audience. The results obtained by subordinates using impression management strategies that affect impression management are the responses they receive from their managerial audience. These responses include positive performance evaluations, effective management perceptions, and impressions of subordinates.

The behaviors we refer to as impression management actually constitute the image and tactics that an individual employs towards their environment and the organization they belong to. In this context, impression management is considered as a behavior pattern based on tactics and is used under the name of impression management tactics (Vohs et al., 2005). The literature on impression management can be said to consist of primarily two main categories. When these categories are examined, most classifications related to impression management tactics revolve around creating positive impressions and avoiding negative judgments. Researchers have attempted to classify impression management tactics by identifying those commonly used by individuals. Considering these studies, it can be said that there are numerous researches aimed at classifying who is more likely to use impression management behavior and what factors may support or constrain these behaviors (Gilmore et al., 1999). However, the classification performed by Jones and Pittman (1982), especially, is the most commonly used model in the literature of impression management. Jones and Pittman (1982) subjected impression management tactics to five different classifications, which can be listed as follows:

- Self-Promotion: Emphasizing one's strengths and achievements to be perceived as talented, hardworking, and skillful by others.
- Ingratiation: Making oneself likable to others by acting helpful and approaching them with kindness.
- Exemplification: Individuals using this tactic strive to appear dedicated and self-sacrificing.
- Intimidation: Trying to be perceived as a dangerous person by using threats and intimidation methods.

- Supplication: Displaying one's shortcomings and weaknesses to seek support from others and appear needy.

Tedeschi and Norman, on the other hand, divided impression management tactics into two different parts (Melburgm & Tedeschi, 1989). These parts consist of impression management tactics aimed at self-promotion and those aimed at self-defense. The tactics aimed at self-promotion are evaluated proactively, while defensive tactics are considered reactive. Tactics such as forcing oneself to be liked, intimidating, talking about one's qualities, demonstrating exemplary work behavior, and pleading fall under impression management tactics aimed at self-promotion. Behaviors such as explaining, denying, sabotaging, apologizing, and making excuses are included in impression management tactics aimed at self-defense.

Another classification of impression management tactics was made by Wayne and Ferris (1990). According to this classification, impression management tactics consist of three sections: manager-focused, individual-focused, and job-focused strategies. Manager-focused tactics can be described as behaviors where employees try to make themselves likable or present themselves as someone who constantly does good for themselves. Employees using these tactics may praise their managers or try to appear thoughtful and kind. Individual-focused tactics involve behaviors designed to make individuals appear polite, hardworking, and sacrificial. Individuals using these tactics tend to show a tendency to work harder when others are watching them. Job-focused tactics, on the other hand, involve behaviors where individuals introduce themselves and consist of efforts of employees to appear more skilled in the workplace.

In a study conducted by Schütz (1998) for the classification of impression management tactics, the focus was not only on the individual's orientations but also on how actively they engage in these tactics. With this classification, impression management tactics are divided into four categories: enterprising, aggressive, protective, and advocacy, depending on how actively an individual employs these tactics. Proactive impression management tactics consist of active but non-aggressive behaviors aimed at creating a favorable image. On the other hand, aggressive impression management tactics involve active and aggressive behaviors. Like proactive impression management tactics, they aim to create a positive image, but attempt to do so by dominating and belittling others. In protective impression management tactics, individuals are in a passive position (Rim et al., 2020). These efforts focus more on avoiding creating a negative impression rather than attempting to leave a positive one. Defensive impression management tactics, on the other hand, come into play when individuals realize that the image they are trying to create is starting to suffer. This tactic is employed to minimize the damage caused. Crane and Crane categorize impression management tactics into proactive and defensive tactics. Proactive impression management tactics include behaviors such as ingratiating oneself, promoting one's qualities, demonstrating exemplary work behavior, self-pitying, and threatening. When it comes to defensive impression management tactics, behaviors such as innocence, not accepting events by avoiding responsibility, taking responsibility by acknowledging and apologizing, and accepting punishment are listed.

In a study conducted by Bozeman and Kacmar (1997) developed another classification of impression management tactics. Employees can access their desired social identity by using appropriate impression management tactics in work life and can redirect the use of tactics by making image comparisons. According to this socially identity-oriented classification, Bozeman and Kacmar's classification consists of three categories: identity development, identity protection, and identity accommodation. In the realm of identity management, individuals employ various tactics to navigate the social identity. Identity Development Tactics involve efforts to bridge the gap between one's current and desired social identity by recognizing and addressing disparities. Examples of such tactics encompass actions like intimidation, ingratiating oneself, expressing praise, and assisting others. On the other hand, Identity Protection Tactics come into play when individuals sense a potential threat to their social identity, prompting them to adopt behaviors aimed at averting harm. Apologizing and accepting events are notable actions falling under this category. In instances where individuals unexpectedly receive more positive impressions than anticipated, Identity Accommodation Tactics emerge. This involves exhibiting behaviors that align with their social identity, such as compliance, creating opposing effects, and seeking support. These tactics collectively contribute to individuals managing and shaping their social identity in various social contexts (Bande et al., 2017).

1.3. Ethics and Cost of Impression Management

Impression management is a part of daily life in organizations, but it can also be used for unethical purposes (Rosenfeld et al., 2002). Schlenker and Weigold (1992) categorize opinions on impression management into restrictive and extended views (Rosenfeld, 1997). According to the restrictive view, impression management is a collection of deceptive and misleading behaviors aimed at gaining social power and status. The extended view, on the other hand, sees impression management as an essential part of social interactions. Rosenfeld et al. (2002) emphasize that impression management cannot be categorized as inherently good or bad, but it is a significant part of both social and work life. They argue that to label impression management as good or bad, ethical or unethical, one must consider its purpose and the impact it creates. For instance, if a manager, in order to create a positive impression, treats employees with extreme sensitivity to both individual and organizational needs, resulting in effective and productive work groups, then impression management in this context cannot be deemed bad or unethical. However, if a manager tries to impose an unfair early retirement program on employees using the trust-based relationship, it may raise questions about the ethics of impression management.

Provis (2010) emphasizes that impression management tactics can be considered unethical when used not to influence but to deceive. Unfair, deceptive, and false impressions that harm other employees or the organization call for an ethical evaluation of impression management. Individuals and organizations may sometimes use impression management tactics to gain an advantage by damaging the positive image of competitors in the eyes of observers. For example, individuals may attempt to influence their manager's views and thoughts by spreading false accusations and derogatory remarks about their colleagues. Organizations may organize smear campaigns against rival products, negatively influencing customer perceptions to attract them to their organization (Mohamed et al., 1999).

Giacalone and Payne (1995) approach the relationship between impression management and ethics from another perspective, stating that individuals try to show their best qualities to managers and colleagues to avoid unethical behavior. The authors attempted to determine whether using an impression management tactic within an organization to reduce the level of punishment for violating an ethical rule. The results suggested that using excuse-making tactics could decrease the severity of punishment. Similarly, Giacalone and Pollard (1989) indicated in their research that factors such as policies conflicting with individual values, social pressure, and the lack of economic improvement could create an unethical management perception among employees. Managers, on the other hand, could reduce the negative impact of this perception on the organization using impression management tactics based on accountability, such as making excuses and justifying themselves.

Impression management is inevitable in the general context of modern life and specific sections of organizational life, serving as one of the crucial ways for individuals to achieve their goals. However, the costs of impression management are a factor that organizations need to consider. These costs can impact both organizations and individuals. Firstly, individuals may expend most of their energy not to fulfill organizational responsibilities but to answer the question of how to create a better impression on others. This can result in a loss of time and energy for both the organization and the individual, constituting a cost of impression management. Additionally, in the presence of employees with fake identities, questions may arise about how organizations can be more innovative and creative (DuBrin, 2011). The uncertainty created by impression management can lead to negative psychological effects on employees. Riordan (1989) states that with the increased use of impression management tactics in organizations, negative reactions such as indifference, insensitivity, and cynicism towards the organization emerge.

Secondly, while impression management tactics may yield positive results for employees in organizations, there is an underlying negative aspect. Employees can gain the attention and affection of their managers by praising them, unquestioningly accepting their ideas, voluntarily taking on tasks even when not responsible, and presenting themselves as exemplary employees. As a result, they may achieve the rewards and promotions they aim for. However, since these positive results are obtained through the use of impression management tactics rather than merit, the employee may eventually start to perform poorly and feel increasingly oppressed. This situation can negatively impact both the individual and the organization's goals. Additionally, the widespread dissemination of positive results obtained without merit can create an unfair organizational culture, leading to conflicts among subordinates using the same strategy for the same manager. In an organization where employees unquestioningly accept every idea and decision of their manager, the effectiveness of decisions on significant and risky issues may decrease. This is because the manager, in the decision-making process, may not access different, new, or accurate information, identify possible risks, and make wrong decisions (Deluga, 2003). Thirdly, the motivation behind impression management can be considered unethical. This involves lying and being disloyal to the organization to gain individual advantages. Many unethical and criminal behaviors are based on misleading others, relying on impression management (Bromley, 1993). Consequently, the concept of impression management can be perceived as negative, involving deception, manipulation, and distortion by many individuals (DuBrin, 2011).

Fourthly, there exists a cost of impression management called "social influence and managerial illusion" (Baumeister, 1989). When an individual within the organization exhibits a certain behavior, others tend to conform to it. From the perspective of managers and employees, if a manager presents themselves as an energetic, athletic person, lower-level employees may try to create impressions such as participating in a walking marathon on weekends or playing tennis outside of working hours. Over time, some employees may start to dress and behave like top-level managers. In other words, the attitudes, behaviors, and values of the manager will become the standards followed within the organization (Rosenfeld et al., 2002). Managers may not notice this, and they might even succumb to the illusion that their employees resemble them. This is known as managerial illusion. Managers may acquire incorrect impressions about their employees, believe that they naturally behave this way, and deviate from reality. After promotions based on this false impression, when employees start to behave contrary to the manager's views and thoughts, the manager may feel betrayed (Baumeister, 1989).

In addition, individuals who do not try to exhibit behaviors similar to their manager's may wonder about the morale and motivation of those who do not receive promotions, and what their perceptions and attitudes towards the organization and its managers will be. Lastly, failure in impression management can have various effects. For example, behaviors of unconvincing self-confidence can be perceived as weakness (Bromley, 1993). However, emotional inconsistency between real and displayed feelings can lead to consequences such as burnout, job dissatisfaction, and cynicism in employees; the employee may feel as if they are under pressure (DuBrin, 2011). The idea of influencing and directing others is not as simple as it may seem (Bromley, 1993). When impression management is used with the goal of achieving success by eliminating others without wrongfulness, sincerity, and open exclusion, it can lead to negative outcomes in the organization (Young et al., 1994). Additionally, over time, impression management can negatively affect an individual's physical and mental health.

1.4. Factors Affecting Impression Management Tactics and the Results of Tactics

There are many factors that influence the selection of impression management tactics. Various research findings within this scope suggest that factors influencing the use of impression management tactics are evaluated from different perspectives. It is observed that individual, environmental, and organizational characteristics play a role in the application of impression management tactics. Demographic variables such as the status of personnel, job location, and work duration affect impression management tactics. Additionally, self-awareness, locus of control, the degree of achievement of employees' goals, and sources related to stress have been positively associated with the use of impression management tactics. One of the reasons for power differences between managers and subordinates is status. When there is a power difference between two individuals working within an organization, the individual with lower status tends to resort to imitating the behaviors of the individual with higher status (Gilmore et al., 1999).

Additionally, besides social standing, a shortage of resources can contribute to the widespread adoption of self-promotion strategies in impression management. Similarly, individuals are more inclined to employ impression management tactics when they have specific goals, such as securing a particular job or aiming for a favorable performance evaluation, and believe that managing impressions will aid in achieving these objectives. In essence, people are driven to regulate impressions when they perceive a misalignment between their desired accomplishments and their present circumstances. One of the fundamental aspirations of individuals involves accomplishing career objectives. Upon entering a job, individuals may engage in impression management to enhance their chances of promotion. Consequently, an individual's progression up the career hierarchy becomes increasingly reliant on how they are perceived by superiors and colleagues. Likewise, social interaction behaviors significantly influence the performance evaluation process, creating an environment where individuals resort to impression management tactics to sway their superiors. Within organizational settings, employees aspiring to specific career trajectories utilize impression management strategies to distinguish themselves among peers and capture the attention of their managers. In cases where an organization exhibits an abusive management style, employees may employ impression management tactics. Faced with abusive management, an employee might try to alter the manager's perceptions about themselves through effective impression management, seeking to eradicate mistreatment and simultaneously foster a positive emotional state. Harvey et al. (2007) suggests that individuals dealing with abusive management behaviors employ ingratiation tactics as a coping mechanism.

At the same time, factors such as the current situation of employees, long distances between employees and managers, and the presence of negative and uncertain situations in the workplace are factors influencing impression management tactics related to the work environment. Some structural changes in the organization can lead employees to experience job insecurity. Cuyper et al. (2008) found that job insecurity is positively associated with impression management behaviors. Therefore, it is claimed that when employees feel that their jobs are threatened, they direct their behaviors to align with the expectations of others. Some theoretical perspectives also predict the relationship between personality traits and impression management. For example, the traits theory suggests that personality traits reflect internal processes that manifest themselves in how people think and behave. Significant evidence from various studies supporting this view argues that personality can influence impression management behaviors. Another factor influencing impression management tactics is political skill. This is because political skill, along with impression management behaviors that increase the sincerity of influential behaviors and minimize the perceived coercion of the attempt, can enhance performance ratings.

Agina and Mohamed (2017) found a significant correlation between leader-member interaction and the use of impression management tactics among 362 employees. This association suggests that employees, in their interactions with leaders, tend to manipulate their behavior to shape the perceptions that leaders hold of them. Leaders who have limited communication with group members not in their close circle possess less knowledge about those members. Members in distant groups employ impression management tactics to influence their leaders, whereas those in close-knit groups refrain from such tactics to avoid jeopardizing trust-based relationships. As observed in various aspects of life, the frequent application of impression management tactics in organizational settings can create favorable conditions for some employees but result in disadvantages for others. Employees benefiting from positive outcomes tend to view these tactics favorably, while those facing drawbacks may experience negative consequences.

Silvester et al. (2002) underscored the significance of impression management tactics as a crucial strategy influencing the decisions of interview panels during personnel selection job interviews. Candidates in these interviews may strategically conceal negative work experiences and steer the conversation towards highlighting their strengths, thus creating a positive image of themselves. Wang et al. (2016) investigated the impact of impression management on life satisfaction, exploring whether feelings of control and loneliness mediate this effect. The findings revealed a negative relationship between impression management and life satisfaction variables. Furthermore, it was observed that feelings of control and loneliness act as mediators in this relationship, underscoring the adverse effects of impression management on individuals' life satisfaction.

Similarly, individuals employing impression management fear negative evaluations that may damage their social image, and this fear negatively affects psychological well-being. Leary et sl. argue that individuals excessively concerned about what others think are more likely to be under psychological pressure, even increasing health risks such as cancer and substance addiction. Therefore, it is observed that impression management behaviors harm life satisfaction. Additionally, the more time and effort an individual invests in impression management, the less time remains for social interactions. As a result, individuals have fewer friends and feel more isolated. In a study conducted by Harris, et al. (2013) with 319 human resources employees, the impact of impression management tactics and the culture resulting from these tactics on job outcomes was investigated. The findings revealed that the demonstration of exemplary behavior and intimidation tactics positively influenced burnout and job-related tension. Moreover, in organizations where the culture of displaying exemplary behavior and intimidation is prevalent, high levels of burnout and job-related tension were observed, while low levels of job satisfaction were maintained. In today's world, individuals and businesses are shaping their behaviors based on the well-known but still underestimated concept that "the first impression lasts forever," which is becoming increasingly relevant day by day. Consequently, in the constantly rising competitive business world, the initial appearance, or "impressions," is a significant and attention-grabbing factor. Therefore, creating impressions about themselves and managing these impressions have become crucial for employees to achieve desired goals. This situation demonstrates that the concept of impression management is a natural and important behavior that can be observed at every stage of organizational and social life. Organizations should consider the content of impression management tactics when applying these tactics. Therefore, determining how situational factors will affect impression management tactics is crucial. The differentiation in the use and level of impression management tactics among employees can directly or indirectly impact some employees' negative perception of the organization. For example, while some employees may use these tactics to achieve positive organizational interests such as favorable performance evaluations, salary increases, and promotions, others may experience decreased trust in the organization and adopt negative attitudes. The concept of impression management is not only crucial for employees but also for managers. Especially, lower and middle-level managers, who interact more with employees, can be considered as actors who either use impression management tactics or are exposed to these tactics. From this perspective, it is essential for the manager to realize which activities and behaviors are genuine and which ones are artificial.

Apart from the negative outcomes of the concept, there are also positive organizational effects for employees, managers, and the organization. For both employees to achieve their goals and managers to analyze the emotional state and organizational satisfaction of their employees, impression management becomes crucial. Impression management, frequently used in organizational life, is seen as a fundamental element of effective organizational communication. It contributes to the development of interpersonal relationships and a harmonious work environment, positively impacting overall performance. Most importantly, positive relationships developed between managers and subordinates can encourage employees to perform their tasks more creatively. Furthermore, the impressions individuals leave in organizational life play a significant role in their careers. Impressions created during job interviews, performance evaluations, promotions, and similar situations are considered important factors and contribute to better results in professional life. When a behavior is rewarded or supported, the tactic used to secure the reward will likely be repeated. According to Gardner and Martinko, there are some reasons why impression management tactics are significant for businesses. Firstly, it is related to personal achievements within the organization. Secondly, impression management tactics can be an influential method for managers to seek support for themselves. Thirdly, because impression management tactics are conscious and manageable, they symbolize controllable behaviors that can affect both individual and organizational success. Organizations generally prefer an employee image with personal qualities such as loyalty, honesty, diligence, neatness, and initiative. By intentionally displaying this preferred image, employees can leave a positive impact on the organization's effective members. Additionally, from this perspective, it is accurate to say that impression management tactics are an essential element in the process of creating and maintaining the institution's image.

1.5. Corporate Impression Management and Communication Channels

In the complex world of business interactions, Corporate Impression Management is like an art form combined with the identity of organizations. At its core, Corporate Impression Management involves organizations intentionally trying to influence how outsiders see them. This goes beyond just public relations, including elements of branding, communication, and engaging with stakeholders. Businesses aim to create a strong and positive impression through a careful mix of stories, visuals, and actions that resonate with their target audience. A crucial part of this process is developing a corporate image that aligns with the values and expectations of key stakeholders. This image acts as a reference point, shaping the perceptions of investors, consumers, employees, and regulatory bodies. Building this narrative requires a deep understanding of social and cultural trends, industry changes, and the evolving expectations of the public. Strategically using communication channels is another important aspect of Corporate Impression Management. From traditional media to digital platforms, every press release, social media post, and corporate announcement contributes to the overall story. The tone, timing, and medium are crucial, influencing not just what is communicated but also how it is received. The relationship between branding and Corporate Impression Management is vital. A corporate brand is more than just a logo or tagline; it's a living representation of the organization's identity. Companies invest a lot in creating a brand that reflects their values, sets them apart from competitors, and connects with their target audience. The brand becomes a powerful tool in impression management, conveying multiple messages with a single visual or sound (Highhouse et al., 2009).

Managing public perception requires a proactive approach to crisis management. In an era of increased transparency and rapid information sharing, a misstep can have significant consequences. Companies must not only prevent crises but also handle the aftermath strategically, managing the narrative to minimize damage and rebuild trust. Yet, Corporate Impression Management isn't only about external perceptions. Internally, it plays a crucial role in shaping organizational culture and engaging employees. A unified internal narrative fosters a shared sense of purpose, creating pride and commitment among employees. This positivity then influences how the organization is perceived by external stakeholders. The ethical aspects of Corporate Impression Management add an extra layer of complexity. Balancing authenticity and strategic messaging is a delicate task. While there may be a temptation to present an idealized version of the organization, straying too far from reality risks damaging trust and credibility. Genuine corporate responsibility, sustainable practices, and ethical conduct are essential parts of a robust impression management strategy (Osma & Guillamón-Saorín, 2011).

The majority of the efforts in impression management focus on the activities of individuals, both within their social lives and within the organizations or institutions they belong to. Although there was some emphasis on the subject in the 1970s and 1980s, a significant leap in research is observed in the 1990s, largely attributed to the development of the internet during that period. Various research topics are encompassed within the relevant areas (Anton, 2016). Impression management behaviors exhibited by individuals have been the subject of extensive research and studies within organizational structures, marketing contexts, and social environments. Micro-level research and studies focusing on individuals over time have shifted towards macro-level studies that address corporate impression management. Organizations can conduct impression management activities targeting the audience both within and outside the organization, potentially leading to improvements in market and financial parameters to some extent based on the impressions created or shaped among their target audience. This highlights the increased importance organizations place on the subject.

Corporate impression management is perceived to possess a more intricate framework compared to individual impression management due to the participation of diverse individuals and entities, such as organizational representatives, authorized personnel in relevant departments, and third-party firms handling public relations and advertising services. The core definition of Corporate Impression Management involves intentional actions aimed at shaping and influencing the perception of the organization by its target audience (Elsbach et al., 1998). Activities geared towards improving an organization's reputation, whether in the short or long term, fall under the umbrella of corporate impression management (Dickson, 2003). Numerous studies have delved into how organizations regulate and navigate the perceptions created by external entities (Terrel and Kwok, 2011). Corporate impression management is also conceptualized as a strategic maneuvering of information dissemination within the social sphere (Anton, 2016). From a communication standpoint, corporate impression management is construed as endeavors to mold the perceptions of various entities, including viewers identified by the organization, its competitors, adversaries, supporters, individuals, groups, and institutions. It encompasses objects, events, and thoughts related to the organization itself, the business entity, and consumer products. Comparing the definitions of impression management and corporate impression management reveals a shared concern among both individuals and organizations in creating a positive impression on the target audience and steering these impressions in a favorable direction. This stems from organizations' commitment to individuals who constitute their target audience. Through the conscious or unconscious utilization of various tactics, organizations have the opportunity to manage, influence, or alter the impressions formed about them by individuals in their target audience.

Corporate impression management is closely associated with the concepts of image, reputation, and identity, often considered as a subset within the processes of corporate image and reputation. It has been evaluated as tactical activities within the processes of creating corporate image and reputation in the short term. Looking at the definitions provided above, corporate impression management can be described as the entirety of tactical actions carried out to control, manage, and alter the perceptions of viewers within the target audience. Although corporate impression management may not be as intensively researched as impression management, a certain number of studies have been conducted. When examining the conducted research, it is evident that a specific model structure has been adopted in addressing the subject. The studies that include models related to the topic are listed below.

Elsbach and Sutton (!992) developed a model during the investigation of the relationship between impression management theories and the organizational institutionalization processes. The model transfers the structure that allows the organization to receive support and approval from key structures when employees engage in generally unacceptable or unlawful actions or when actions are contrary to the law. The model consists of five steps in total. In the first step, the organization becomes the focus of attention due to inappropriate or unlawful actions by its employees. The second stage is the period when the initial contact between the media and the organization takes place. At this stage, the organization faces a choice between two alternatives. This stage involves the process of the organization choosing between endorsing individuals or cutting ties with them. The subsequent third and fourth steps involve the spokesperson applying corporate impression management tactics. In this stage, the spokesperson can employ two fundamental impression management tactics. The first is making a defense claiming innocence, and the second is legitimation. The defense of innocence is made when the spokesperson needs to assert that the person is not involved in the incident or that the incident did not occur (Elsbach & Sutton, 1992). In the case of innocence defense for the organization, the spokesperson asserts that the organization did not encourage or approve inappropriate behavior. They may also state that they have severed ties with individuals involved in the events and that the actions of individuals are not related to the organization's responsibility. In the legitimation stage, the spokesperson asserts that the issue does not have a negative, wrong, inappropriate, or undesirable structure. The goal at this stage is to reduce the negative aspects of the incident.

The fourth step that follows involves laying the foundation for reinforcement and claiming rights, which can be considered as impression management tactics. The spokesperson emphasizes the positive aspects of the unacceptable action. Reinforcement involves actions taken to increase the activity and value of the reinforced action. Claiming rights is the process of gaining reputation and trust as a result of the desired event.

Establishing and gaining the legitimacy of the organization is the fifth and final stage of the model. This stage is primarily achieved through impression management tactics (Elsbach & Sutton, 1992).

The model proposed by Highhouse et al. (2009) offers insights into impression management through a process-oriented lens. It illustrates that an individual's perceptions of an organization evolve from a dynamic structure to a more stable one and shift from a specific standpoint to a general overview. The model underscores that diverse elements collectively shape an individual's impression of the organization, and when amalgamated with the perceptions of others, they culminate in the organization's overall reputation. Implicitly, the model highlights the progression of individual impressions from a dynamic to a stable framework and from a specific role to a more general perspective. The initial stage of the model involves signals that convey the organization's characteristics. Within this phase, two primary structures emerge: corporate efforts and external factors. Corporate efforts encompass the organization's investments, including human resources, product development, differentiation in human resources policies, advertising, public relations, and corporate social responsibility initiatives. External factors encompass word-of-mouth communication and media visibility. The subsequent stage revolves around the mental images formed by these components.

The final stage involves the compound impressions formed about the organization. Under this heading, two subheadings have been examined: admiration for and influence by the organization. These two concepts are considered as the two main components of admiration for the organization. The model also includes the individual's impression of the organization, incorporating respect for and influence by the organization (Highhouse et al., 2009). Tactics employed by organizations for managing impressions will be categorized under this heading. Techniques used to showcase one's characteristics, achievements, and abilities for gaining respect from individuals can be defined as direct tactics. Non-direct tactics, on the other hand, can be described as a set of tactics related to managing information about individuals and events that can be associated with the target individual or organization for the purpose of enhancing or maintaining the image of the target person or organization (Cialdini, 2013). Tedeschi and Norman have divided this classification into two separate parts: Self-Presentation Tactics and Defensive Tactics. Self-Presentation Tactics are inherently proactive and are used when the improvement of the image is anticipated. Defensive Tactics, on the other hand, are developed within the framework of responses to be given in unwanted situations. Tactics used to minimize damage or repair the image with the goal of reducing harm fall into this category (Mohamed et al., 1999).

This situation has resulted in a classification with a 2x2 structure. In the relevant table, Self-Presentation Tactics and Defensive Tactics are on one plane, while Direct and Non-Direct Tactics are on the other plane. Although these tactics are categorized as Impression Management Tactics that individuals can use, they exhibit features that can be applied by organizations with certain modifications (Mohamed et al., 1999). Organizations use Direct and Self-Presentation Tactics with the aim of creating the intended image on their target audience or improving the existing image. This is achieved by conveying information to the target audience. As a result of these tactics, the desired endpoint is the reduction of loyalty to the organization's key elements (Mohamed et al., 1999). The tactics included in Jones and Pittman's (1982) research for organizations have been revised in Mohamed et al.'s (1999) study. These tactics have been classified into Direct and Self-Presentation Tactics. The most used and extensively researched tactic is in the position of direct tactics.

The strategy of sharing benefits with customers, such as providing discounts and similar incentives, can also be characterized as a method to cultivate likability. This approach significantly influences the overall image and brand perception of an organization among its stakeholders. By creating a communication channel through the opportunities extended to stakeholders, this framework enhances the appeal and favorability of organizations. In the organizational context, stakeholders essentially serve as the target audience, possessing control over vital resources for the organization. Fostering likability through this strategy can heighten attractiveness among stakeholders, subsequently reducing their expectations of the organization. The primary objective of this organizational tactic is to diminish the organization's reliance on relevant stakeholders while concurrently increasing its influence over them (Mohamed et al., 1999). Furthermore, corporate advertising stands out as a fundamental method employed within the scope of the likability-building strategy (Mohamed et al., 1999).

When the tactic of making oneself likable is used, the goal on the target audience is to be liked. In contrast, in the Intimidation tactic, the desired impression left on the target audience is that the party delivering the message is a structure that should be feared. The ultimate goal in impression management is not only to be liked by the target audience but also to influence the target audience to behave in the desired way (Jones & Pitman, 1982). The party applying the relevant tactic aims to create an impression that they are stronger than the target audience. If the target audience poses a threat to the organization's goals, the party conveys the message that they will use their power to harm the target audience. The most effective area for using this tactic is structures where the target audience is crucially dependent on the organization.

Generally, the Intimidation tactic is used by the powerful party on a relatively less powerful entity. The most common example in this regard is organizations threatening to reduce orders or terminate commercial relationships if their suppliers collaborate with competitors. In relationships between organizations, situations contrary to the typical structure can also be encountered. Relatively less powerful organizations, faced with pressure, may threaten to initiate legal proceedings against the relevant organization or make the process public. Such reactions create the possibility of putting the powerful party in a difficult position. Organizations can manipulate the perceptions of stakeholders about the organization's resources and areas of influence. In this way, organizations gain power over stakeholders. When evaluated in terms of both operation and desired results, the Intimidation Technique is positioned as the exact opposite of the Self-Presentation technique.

It is called the Highlighting tactic in literature. It is defined as the maximum transfer of positive aspects to the target audience by the organization applying the tactic of a situation perceived positively by the target audience. In this position, organizations make notifications highlighting their information, skills, and abilities. The goal is to emphasize distinctive features that the organization believes can have a positive value in the eyes of stakeholders. The relevant tactic is used in situations where organizations want to announce or protect their competency feature. Competence is transferred as the success of the organization in fulfilling a specific mission. Stakeholders are rewarded for organizations they believe have the competency feature (Mohamed et al., 1999).

Organizations aim to ensure that their achievements are acknowledged by stakeholders, and they employ specific strategies for communicating their successes. Two key approaches in this regard are Taking Ownership of the Action and Claiming Responsibility. The latter is recognized as Amplification according to Mohamed et al. (1999). The Taking Ownership tactic, as outlined by Daniel (1997), involves organizations assuming responsibility for actions that led to positive outcomes, particularly in situations where the originator of the positive event is unclear. This tactic is also employed when there are concerns about not receiving due recognition for positive events.

Amplification, on the other hand, is the act of highlighting the positive aspects of events involving organizations, with the objective of fostering positive attitudes towards the organization (Daniel, 1997). Organizations utilizing this tactic base their actions on the moral values of their stakeholders, striving to set examples for other entities in the eyes of their relevant audience. Beyond adhering to ethical values, organizations leverage this tactic to cultivate an image of honesty, occasional self-sacrifice, and significant contributions to social responsibility projects. The ultimate aim of this approach is to garner support and sacrifice from the target audience when needed (Jones & Pitman, 1982).

Organizations, with tactics to make themselves likable, focus on desired, admired, demanded, and appreciated qualities among stakeholders. With organizational promotion tactics, they have the opportunity to highlight titles in which they are competent. The Leading by Example tactic emphasizes the business's social and aesthetic features. Generally, this tactic is used in the context of philanthropy, public service, and community development projects (Mohamed et al., 1999). The most significant risk of this tactic is the possibility of creating the perception that actions taken on the target audience are artificial or fake.

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Organizations may experience situations where their competence and reliability are questioned, and existing images are in the phase of being damaged. In such cases, organizations make efforts to repair their own image. Statements made in writing and verbally to protect or restore the damaged image in situations of negative occurrence are defined as the Statement tactic. In the context of dealing with negative situations and minimizing their effects, the Statement tactic can be used among Direct and Defense tactics. Four fundamental statement tactics can be employed. Firstly, there is the defense of the innocence of the organization, which is the denial of responsibility or denial. Organizations may claim that the incident did not occur. As an alternative method, denying connections to the event and claiming innocence can be used within this tactic (Mohamed et al., 1999). Denial or innocence claims are one of the most commonly used methods by organizations (Thomas, 2001). A closely related tactic to the denial tactic is active concealing. In this tactic, organizations behave in ways that portray their situations differently. One reason for the application of the tactic is to prevent the negative image that would occur if the tactic were applied. The second aim is to gain time until a better Corporate Impression Management Tactic is developed or until the negative situation is resolved. The most suitable conditions for the use of this tactic are periods when organizations hide or deny their financial problems.

Before events that may lead to negative outcomes, the information provided by the organization falls within the scope of this tactic. The aim here is to prevent possible reflections from negatively affecting the organization's image. The tactic known as Responsibility Denial, Denial, or Waiver, as mentioned in the literature, differs from other Direct and Defense Tactics due to being a proactive apology action. Organizations take necessary precautions before undesirable events occur. Through this tactic, organizations can overcome stakeholders' suspicions and negative associations about themselves. The desired thought created as a result of this tactic is that the organization is sincere and honest. The Liability Disclaimer tactic, commonly used in corporate advertising and contracts, is used to define the limits of the products and services offered by the organization and determine the limits of liability in case customer expectations are not met (Mohamed et al., 1999).

Derived from the personal handicap strategy employed by individuals, the Organizational Handicap tactic is rooted in organizations signaling that success is improbable in their ongoing processes and offering justifications for potential failure (Mohamed et al., 1999). In the event of possible failure, organizations attribute the obstacles they encounter to manage the situation. The key aspect of employing this tactic is the anticipation of high failure likelihood. Organizations utilizing this tactic impede their own success by introducing obstacles, effectively managing impressions in both success and failure scenarios. In the event of success, organizations enhance the perceived value of their achievements, while in case of failure, they mitigate the impact of failure on the organization.

The Apology tactic involves organizations admitting responsibility for an undesirable event, aiming to be transparent and seeking forgiveness from stakeholders (Gardner & Martinko, 1988). Essentially, organizations take either partial or full responsibility for the undesired incident, expressing remorse to stakeholders and affected parties. This tactic is not widely favored by organizations due to potential legal consequences. It is employed when the organization's culpability is clear, and no excuses are offered. Potential outcomes of this tactic include a potential reduction in imposed penalties. Positive feedback from stakeholders may be received if there is a commitment to improvement. The Compensation tactic, also known as the Compensation tactic, involves the organization making a commitment to rectify the process. The promise made by the organization aims to correct the situation and may involve restoring the relationship to its state before the undesirable event occurred. Alternatively, a promise can be made that the undesirable event will not recur. The tactic involves compensating the damaged or victimized party for the damage caused by the organization. Providing gift products and services to dissatisfied customers is a generally accepted practice in practice (Mohamed et al., 1999). The prosocial actions carried out by organizations to compensate for the committed offense or crime in the eyes of the target audience fall under this tactic. Businesses try to convince the target audience that they deserve a positive identity. An example of altruistic behavior is when a company that previously engaged in gender discrimination implements gender quotas to eliminate gender discrimination (Mohamed et al., 1999). Indirect tactics are defined as techniques used to manage information related to the organization's affiliated institutions, elements, and individuals with the goal of preserving or enhancing corporate image. Entities aspiring to maintain or improve their image do not want to be associated with unsuccessful individuals and events. They prefer to belittle the elements they are associated with. Parties aiming to protect or restore their image use indirect tactics to reduce the level of commitment to their stakeholders.

The most widely recognized Indirect Tactic is success-based tactics. The success mentioned here is not the success of the party implementing the tactic but the fame gained from the success of the party it is associated with. The first group is classified as Indirect and

Self-Promotional Tactics. Explanations about these tactics are provided below. It is a tactic based on announcing a positive connection with a structure that has a positive place in the eyes of stakeholders. The most common use is when organizations announce their support for the national team. This action contributes positively to the corporate image by associating the organization with a structure that has a positive place in the eyes of stakeholders, regardless of its product and service quality being unrelated (Mohamed et al., 1999). This tactic is devised based on announcing a negative relationship with a structure that has a negative image in the eyes of stakeholders (Mohamed et al., 1999). Businesses declaring that their products do not contain starch-based sugar are examples of the use of this tactic. Actions performed within this tactic involve highlighting desirable features associated with the party in a positive relationship with the business. Praising the characteristics of a local football team is an example action performed within this tactic (Mohamed et al., 1999). It is a tactic devised to emphasize the negative features of the party in a negative relationship. An example is exaggerating the poor quality of competitors' products. Businesses with a positive image with negative relationships resort to this tactic. Attempts are made to conceal the negative relationship with a positive image party. The statements of automotive manufacturers opposing airbags, attempting to portray their comments as insignificant, serve as an example of the use of this tactic (Mohamed et al. 1999).

This tactic is employed when negative features of the party or institution with which there is a positive relationship are revealed. The tactic used here forms the basis of minimizing the relevant negative feature. Individuals representing organizations have realized that they need to manage the image of the person and organization they are associated with in society to protect the image of the organization (Cialdini, 2013). Organizations that may draw the reaction of stakeholders due to advertisements for programs with controversial features in the eyes of the target audience can find ways to trivialize disturbing features in notifications (Mohamed et al., 1999). Organizations use the tactic of belittlement in notifications related to the positive features of individuals or institutions with whom they have a negative relationship. Here, the route of belittling positive features is preferred. An example of this tactic could be the belittlement by local automotive manufacturers of higher-quality products by foreign manufacturers before the customs union.

A part of the marketing strategy is also demonstrating the awareness of the organization's image improvement efforts, as well as its duties and responsibilities towards the community. Corporate social responsibility can be defined as the involvement of companies in charitable activities or the participation of non-profit organizations in philanthropic activities with companies (Chang, 2008). Corporate social responsibility projects can serve environmental, economic, or social purposes, consisting entirely of voluntary activities aimed at improving the community's well-being, carried out through volunteering or resource allocation.

Companies can declare their involvement in efforts to address or improve social issues by engaging in specific commercial actions. They can contribute to charitable activities by providing financial resources and allocating corporate resources to philanthropic activities to enhance their corporate image. In this way, the strong aspect of social responsibility can be conveyed to the target audience, aiming at improving the corporate image. The desired outcome is the improvement of the corporate image. When evaluated in this context, corporate actions containing elements of Corporate Social Responsibility are classified within Corporate Impression Management Tactics, specifically in the category of Self-Presentation actions (Highhouse et al., 2009). Corporate actions containing elements of Corporate Social Responsibility are considered within the Exemplification tactic (Tyler et al., 2012). A company's behavior that announces and boasts about committing to allocate significantly more resources to social responsibility projects can serve as an example. From this perspective, the relevant action can be classified directly within the group of self-presentation tactics. If the organization has a negative history in the field of social responsibility and is taking this action to improve its image on this issue, in this context, the correct classification is a tactic involving prosocial behavior (Tyler et al., 2012).

Companies use various communication methods, including traditional channels and emerging electronic communication platforms. Among these, significant channels include social media, social networks, and their own websites. Corporate websites are intensively used for the formation, development, and management of corporate image. Thus, companies can have the opportunity to reflect the desired corporate image to their stakeholders. One of the crucial processes for positioning the corporate image is the research conducted on financial institutions' company websites, showing that the announcement of corporate social responsibility activities to the public is a critical factor in targeting and influencing stakeholders. Some organizations can promote their corporate social responsibility activities not only on their own websites but also through their statements (Bravo et al., 2012).

In another study, differences between companies present in the market and social network sites related to customers were investigated in terms of customer perceptions. The focus of the research was to understand the emotions of customers regarding the reasons behind companies' actions. The aim was to learn whether the point motivating companies in the eyes of customers is to protect or increase corporate profitability or to demonstrate corporate sacrifice. A total of 120 university students participated in the experiment, including 49 fictional online brand communities. Some were structured as company-supported structures, while others were created by customers. Participants were asked to evaluate structures supported by companies and structures created by customers. The result was that consumer-related social network sites were perceived as more authentic and more individualistic compared to company sites (Doohwang et al., 2011).

Research on corporate impression management varies depending on the platforms and tools used. Among the topics studied so far are press releases, letters sent by CEOs to partners, periodic financial reports, and initial public offerings (Boyd & Ellison, 2007). Social media provides the opportunity to host within it social networks and virtual groups. It offers promotion opportunities for companies and organizations and allows individuals to establish relationships in the virtual environment, connecting people on a product, service, and ideological basis. Social media possesses features such as a high number of shares and the ability to leverage all opportunities offered by advancing technology. Listing the characteristics of the system created by social media is beneficial. Firstly, it can be stated that it provides users with the opportunity to create profiles within the internet-based structure. It can also provide the opportunity for universal access to the entire society. Depending on choice, access can be limited to specific individuals, while allowing connection with others and interaction with their connections.

Companies aim to influence their target audiences by providing information. The platforms used include their own websites, Twitter, and Facebook, which are new generation electronic communication platforms. Social media, within the framework of corporate image management, presents both opportunities and threats to organizations. The impact of social media on the formation and change of the corporate image in individuals is increasing day by day. The influence of information spread through social media on individuals is also increasing (Rindova et al., 2005). Information about companies, the products and services they offer, being present on social media is considered advantageous for companies. The second aspect of the process is the threats posed by the system. Social media has the characteristic of being a platform where serious threats regarding corporate image are disseminated. News and opinions that could negatively impact a company's image have the potential to spread quickly through the platform where social media is present. Companies are obliged to act with maximum attention in their corporate impression management activities on social media. The uncertainty in the number of individuals reached through social media and the rapid increase in usage have forced organizations to engage in corporate impression management activities on social media for the formation and preservation of corporate image. Corporate pages on social media, especially on Twitter and Facebook, are among the most important channels for interaction with the target audience. In these areas, the intensive use of corporate impression management tactics is required. Especially in situations where the corporate image is at risk, the use of corporate impression management tactics is crucial (Lillqvist and Louhiala-Salminen, 2014).

1.6. The concept of risk in companies and major crisis events

The theoretical aspect of the risk concept has been relatively overlooked, despite its significant relevance in the business realm. It is crucial to provide a clear definition of the terminology associated with this issue. While the idea of risk appears to be comprehensible, its definition is not uniformly established. Etymologically, the term traces back to the Latin word "resecum," denoting a cut outlining the peril of rocks threatening merchant ships. Risk refers to the potential occurrence of a negative event (Aven et al., 2011).

There is an explicit association with the concept of risk, representing a future event that results in losses or lower profits than initially anticipated. Moreover, risk is inherently a probabilistic concept, representing the likelihood of an event capable of causing harm. Managers lack the certainty to predict future events or their impacts and thus resort to estimation processes. The concept of risk presupposes the existence of an event, a source of danger, and the potential transformation of that source into a risk. Risk can be quantified through variables, specifically the probability of damage occurring and the consequences and severity of the event. This allows for the measurement of a company's exposure to risk. For instance, an event might have a low probability of occurrence, but its consequences, if it were to happen, could be catastrophic. Consider the example of flying on an airplane, where the probability of a disastrous event is low, but the potential severity of a plane crash induces significant concerns. This illustrates how a risk with a low probability of occurrence can still evoke substantial apprehension, contingent on the interplay between the probability of occurrence and the severity of the event.

Given its nature, risk is inevitable. In reality, there are many risks that cannot be eliminated. In these cases, there is always the possibility of a negative deviation. This is because, firstly, no one is ever able to predict all risks. Many events are hard to predict because they have never occurred before. For example, the possibility of a new competitor entering the market is more easily predictable than the risk of an earthquake in a seismically inactive area. Eliminability is also due to the fact that often overall business risks cannot be completely eliminated. The goal of the quality department of the products sold is to bring production to a low level of defective products, not to eliminate it entirely because it is often very expensive or entirely impossible. Therefore, the risk of losing a customer is always present. It is important to introduce the concept of cost as well. Theoretically, the risk of selling defective products could be completely eliminated, but this would involve very high costs. Whatever the nature of the risks – eliminable, difficult to eliminate, entirely eliminable – the activity of risk management or the lack thereof entails losses in economic terms. So, from an economic perspective, the cost of risk is inevitable (Parry et al., 1998).

Another characteristic of risk is its systematicity. There is a risk that concerns the entire company – a global or general risk, such as the impossibility of achieving the mission and vision – the main purpose of the enterprise. However, this type of risk could be broken down into various types of risks, so-called specific risks such as exchange rate risk, credit risk, compliance risk. The sum of all these specific risks leads to the global risk. The company is a dynamic system. As such, corporate risk changes over time. At two distinct moments, we have different degrees of riskiness. The variability of risks depends, first and foremost, on external factors such as changes in the market where the company operates. A shift from a monopolistic regime to an oligopoly system undoubtedly brings new risks. In other situations, internal factors may change the variability of risks. Corporate stability could be compromised by fraud within organizations. Acts like this can lead to significant losses for companies due to penalties, but especially to the loss of reputation.

The immaterial nature of reputation creates the difficulty of identifying reputation risk in a company. In reality, there is no specific category of reputational risk like the concrete categories of operational and financial risks. Over the years, regulatory institutions, industrial groups, consultants, and companies have developed guidelines to assess and manage various risks related to commodity prices, control systems, supply chains, political instability, and natural disasters. However, there is no common agreement on how to define and measure reputation risk.

An important article from the Enterprise Risk Management Academy defines reputation risk primarily as the current and future impact of public opinion, whether negative or positive, on earnings and capital (Antonius Alijoyo, Reputation Risk Series – Part 1: Basics of Reputation Risk, https://www.erm-academy.org/publication/risk-management-article/reputation-risk-series-part-1). It involves an organization's ability to establish new relationships or continuously care for existing ones. This risk can expose the organization to legal actions, financial losses, or a decline in its customer base. The exposure affects the entire organization and includes responsibility for exercising caution in dealing with customers and the community. Additionally, the ERM Academy defines reputation risk as the impact of third-party pressures and influence on the environment in which a company operates (Antonius Alijoyo, Reputation Risk Series – Part 1: Basics of Reputation Risk, https://www.erm-academy.org/publication/risk-management-article/reputation-risk-series-part-1). It refers to limits imposed by third parties on an organization's ability to operate within a specific legal or regulatory framework (Bromiley et al., 2015).

Reputation risk could be linked to financial loss (financial risk), pressures from and on the competitive environment (market risk or country risk), lack of transparency (legal risk), and an inability to address potential conflicts in a timely manner (mostly legal and operational risk). Understanding reputation risk is not sufficient by solely understanding all business risks, as corporate reputation depends on stakeholders' perception. Therefore, effective communication with stakeholders is crucial to ensure that their perception accurately reflects reality. Despite this, it is challenging to pinpoint the exact source of the risk, as measuring this type of risk is equally difficult. According to the Board of Governors of the Federal Reserve System, reputation risk is negative publicity regarding an institution's practices (whether true or false) leading to a decline in consumers, costly disputes, and reduced revenue. In general, reputation risk can be considered any risk that can damage an organization's esteem in the eyes of third parties. Often, the damage from corporate reputation is intangible (Eckert, 2017).

There is strong evidence showing that a company's market value can change because of its reputation. A company's market value is based on what people think it will earn in the future. If something happens that damages the company's reputation, people will expect it to earn less money, which lowers its market value. For example, if a company reports losses, analysts take this negatively as it shows there might be problems with how the company is managed. Investors might sell their shares, thinking the company will lose more money.

Shareholders can be affected by other things that might also lower the company's future earnings. Different events can increase the chance of future losses, like losing customers or employees, higher costs for hiring and downtime, losing partners, higher borrowing costs, and more government rules, fines, and penalties. It's important to note that reputation risk can lead to both losses and gains. This is because it's based on what might happen in the future, which is different from risks that are certain. Managing reputation risk can be seen as a chance to do better. Having great products and happy customers can help a company grow faster than its rivals. Building a strong reputation involves creating emotional connections with people and groups involved with the company. Companies that work on important issues like global warming, waste management, and social responsibility earn more respect and trust. Many companies use this as a chance to get ahead by creating environmentally friendly technologies, which improves their reputation. The importance of reputation risk is shown by two surveys by AON, a big company that gives advice on managing risks. In 2007, a survey found that the biggest worry for companies was harming their reputation, even though many top managers were not ready for it. But, a survey in 2009 with 550 organizations from 40 countries showed different concerns. This time, risk managers (who were more than half of the people in the survey) were more worried about problems from the economic crisis and other risks like changing prices for goods and legal issues, rather than just reputation risk.

Reputational damage is particularly perceived in sectors such as pharmaceutical-biotechnology, retail, and wholesale, where positive reputations on both sides are crucial for engaging with stakeholders. It is imperative not to underestimate reputational risk in any sector. Today, companies must be acutely aware of the direct impact that certain events can have on their brand image. Even if an organization is innocent, its business can be affected by the repercussions of seemingly distant events resulting from the actions of other actors in the geographic territory or competitors. All risks, in this regard, have an impact on reputation. For instance, if the country where a company is headquartered defaults, the company itself will be affected by the Country of Origin Effect, highlighting the influence of a country's reputation on the enterprise operating in international markets. Thus, it is essential to be cognizant of existing risks and evaluate potential reputational damages associated with each of them.

In light of the above, we can define "reputation risk" as any action, event, or situation that can negatively influence or have a beneficial impact on the long-term perception of an organization's reputation. Reputation risk is not an independent and autonomous category of risks but derives from the realization of other risks. In this sense, all risks can cause a loss of reputation. Various authors indeed define reputation risk as a second-level risk. For example, in 1990, the French company Perrier suffered image damage due to the sale of bottles with contaminated water, leading to a significant decline in the company's market value (Smith, 1990) and its subsequent acquisition by Nestle in 1992. In this case, there was a low product quality that caused reputation damage. The case of British Nuclear Fuels, on the other hand, demonstrates how the lack of good organizational rules and compliance can similarly cause damage to the company's reputation. The difficulty in making it a separate category certainly does not depend on its severity, which, as we have seen and will see, can be maximum, but rather on the problems that arise from adopting a unified scientific method for its measurement. Reputational impact can sometimes be quantified in monetary terms: the predictably reduced income resulting from the loss of customers or operating licenses, or the impact on stock prices or brand value. The immediate consequence may only consist of a seemingly insignificant monetary penalty (for example, a pollution fine). However, the true final impact can be difficult to assess: the event may have a subtle, long-term effect that erodes the business's reputation (for example, due to the perception that the company is not concerned about the environment).

1.7 Examples of corporate risks

In the past few years, numerous corporate scandals have come to light, with financial institutions, deemed crucial to the financial system, often being the focal point of such incidents. A notable illustration occurred in 2012 when the investigative subcommittee of the U.S. Senate uncovered money laundering activities at HSBC bank. The bank subsequently agreed to pay an approximate sum of $2 billion in restitution, contingent on avoiding a criminal investigation (Naheem, 2016). This settlement was reached due to the bank's inability to prevent such illicit activities within its operations (Tillman, 2013). Once more, in the not-too-distant past, regulatory authorities in the US, UK, and EU imposed fines exceeding $9 billion on sixteen financial institutions implicated in the Libor scandal. As a consequence, over a hundred individuals employed by these institutions faced job losses or had their work permits revoked, and a portion of them underwent trials resulting in prison sentences (Konchar, 2014).

The projected compensation for the financial institutions involved in the Libor scandal is speculated to reach a sum of $35 billion, contingent upon legal confirmation of their responsibility for causing losses to third parties. Meeting such substantial compensation obligations would pose challenges for these banks in fulfilling their legal duties related to maintaining capital adequacy. Furthermore, a globally significant bank has already consented to pay the largest penalty for compensation, amounting to $13 billion. This penalty stands as the highest ever imposed by a Federal and State authority in the history of the United States, attributed to the bank misleading its investors about associated risks (Hou and Skeie, 2014).

However, the dangers are not just limited to financial organizations. Recent events like the FIFA bribery scandal, an emissions scandal by a major car maker, and widespread bribery in Brazil show that risks exist in many different areas. These scandals usually lead to a big loss of resources and money for the institutions involved and damage their reputations. When we look at the social impact of these events, we see that the effects go beyond just the institutions involved. For consumers and citizens, the problem is not just what the institution does, but also how it works and its dealings. This can greatly reduce trust in the institutions themselves, the markets they are part of, the regulatory bodies that oversee them, and public administration in general. What happens after a crisis, both inside and outside the organization, is very important. Actions like reorganizing and cutting jobs are done to try to fix the big losses in money and reputation caused by a scandal, but they might not be enough to cover all the damage. Even if the institution tries to fix the negative effects, the scandal might still cause problems for many people involved. Big businesses and powerful institutions are more likely to be closely watched for how they are run. Given that these institutions choose top people and have a lot of resources, we might wonder how they could have prevented these scandals. But, it's hard to analyze these situations in a time when facts are not always valued. It would be helpful to look at this issue with some solid facts. For instance, the Crisis Research Commission's report in the USA, published in the wake of the 2008 financial crisis, whose global repercussions persist, identifies the factors contributing to the crisis as follows (Financial Crisis Inquiry Commission, 2011):

• Inadequate regulation of financial markets and the breakdown of responsible public administration;

• Failures within crucial financial institutions, impacting the financial system's risk management and corporate governance due to substantial balance sheet sizes;

• Lack of transparency in addressing excessive borrowing and high-risk investments;

• Public sector unpreparedness and inconsistent responses post-crisis;

• Erosion of accountability and ethical standards.

The report highlights that as financial institutions pursued a growth strategy through acquisitions, they engaged in highly risky and lucrative transactions with minimal capital, relying on short-term funding. Furthermore, both finance and credit rating institutions showed a preference for mathematical models over reasoned decision-making. Parallel to the Crisis Investigation Commission's findings, Thomas Donaldson, focusing on the structural causes leading economies to financial crises, identifies three ethical challenges (Donaldson and Walsh, 2015).

1. Immediate payment for risks;

2. Acceptance of questionable behaviors as the norm;

3. Impact of technological disruption.

Furthermore, the US Capital Markets Regulatory Authority elucidates the conclusions of institutions within its purview regarding mismanagement practices both leading up to and following the 2008 financial crisis, along with the sanctions imposed as a result. Within this context, the improper transactions of these institutions are encapsulated as concealing information, erroneous pricing, exposing investors to risks, and intentionally misleading investors about risks. Consequently, ninety-three senior executives faced legal proceedings, and nearly four billion dollars in charges were imposed on the implicated institutions through sixty-one investigation cases.

To demonstrate effective management, businesses must adhere to specific principles and rules, shaping their activities within this framework. This adherence constitutes the core essence of the corporate governance approach. At the heart of the corporate governance approach lies the pivotal element of information. Specifically, the relevance and timeliness of information, characterized by qualities such as reliability, accuracy, transparency, accountability, fairness, and responsibility, hold paramount importance in business management. The acquisition of qualified information essential for business management is exclusively achievable through the implementation of a valid corporate governance understanding and principles in a business's accounting information system. In this regard, the accounting information system within enterprises facilitates the generation of necessary information for financial situation planning, assessment, and the implementation of required measures (Soltani, 2014).

The decisions made by accountants can impact the company's tax payments and shareholder distributions. This information can influence the price a buyer is willing to pay for the company's work or the compensation allocated to company executives. Additionally, internal information can play a crucial role in decisions concerning the success of the company's products and divisions. Inadequate accounting information may lead to significant repercussions for employees, customers, and suppliers, especially if it results in the closure of a division. Consequently, accountants should take into account these potential consequences when making decisions (Larson and Chiappetta, 1996).

The Enron scandal highlighted the significance of meticulous accounting standards in producing accurate financial reports. However, the abundance of detailed accounting requirements raises concerns about the potential hindrance to efficiency. The rigorous adherence to these regulations may pose a challenge, as the extensive effort required for compliance could overshadow the primary purpose of financial statements—communicating useful information in a clear and comprehensible manner (Ball, 2006).

Enron focused on turnover (the amount of business done) instead of traditional profit measures to judge its success. The company tried to look innovative and successful by showing high turnovers, but this hid its large debts in special side projects. They also used false practices in their financial records and accounting, making the company seem better than it was. After Enron, similar things happened that affected the stock prices of many companies. The telecom company WorldCom also got involved in a big accounting scandal, the second largest after Enron. They made their financial statements look like they had earned $3.8 billion more than they actually did. This caused a big problem for WorldCom, which was the second-biggest phone company in the U.S., and it also hurt the stock prices of other telecom companies. Companies like Qwest Communications, Lucent Technologies, Nortel Networks, and ATT saw their stock prices go down because of this. Enron's tainted financial status post-bankruptcy was exposed, and WorldCom was found to be collaborating with Arthur Andersen's audit firm. The WorldCom scandal is now considered a fresh illustration of past corporate scandals in the United States, involving mismanagement, questionable accounting practices, and inadequate disclosure of information to shareholders (Soral, G., and Kamra, 2013).

Bernard Ebbers, the ex-CEO, faced charges related to WorldCom's fraudulent activities and an $11 billion accounting scandal. Following WorldCom's collapse, the Sarbanes-Oxley Act was implemented, introducing a provision holding corporate executives criminally accountable for filing misconduct (Scharff, 2005). Nortel, a major global telecommunications equipment company, faced allegations of redirecting its revenue by inflating sales figures during challenging market conditions. The manipulation of profits created a false impression of the company's financial success (Coenen, 2008).

Table 1. Scandals and claims

Adelphia Communications	In 2002, with Adelphia's endorsement, the Rigas family secured $3.1 billion through off-balance sheet loans, artificially increasing capital expenditures and concealing debts.
AOL Time Warner	In 2002, amidst a downturn in the advertising market and the significance of AOL's acquisition of Time Warner, efforts were made to maintain AOL's growth rate. This was achieved by artificially boosting sales through advertising and barter transactions, wherein AOL sold ad space on behalf of others to generate revenue. Additionally, two-way deals with suppliers and advertisers were employed to fulfill objectives.
Arthur Andersen	In 2001, documents associated with Enron were destroyed through shredding following the initiation of an investigation by the SEC into the activities of Enron.
CMS Energy	In 2002, engaging in bilateral trade to artificially boost the volume of energy trade.
Duke Energy	In 2002, participating in 23 two-way trades with the aim of augmenting both trading volume and income. Two-way trades involve selling a security after its purchase, and vice versa.
Enron	In 2001, concealing more than $1 billion in debt, enhancing profits through illicit means, and engaging in the unauthorized use of partnerships. Manipulating the Texas and California energy markets and resorting to bribery of foreign governments to secure contracts abroad.
Kmart	In 2002, Kmart employees disclosed anonymous letters exposing concerns that the company's accounting practices were providing misleading information to investors regarding its financial well-being.
Merck	In 2002, Merck managed to save $12.4 billion in co-payments from consumers to pharmacies, which were never collected. Co-payment refers to a specified payment in an insurance policy that the insured pays each time a medical service is sought.
Tyco	In 2002, the ex-CEO faced charges of tax evasion, while the SEC initiated an inquiry to determine if the company was aware of these actions. There were suspicions of potential misuse of company funds, involvement in related-party transactions, and the amalgamation of questionable accounting practices.

Source: Patsuris, P. (2002)

The reasons for the risks mentioned are evident in the companies mentioned.

Improved ethical standards in management involve recognizing the boundaries of both corporate entities and individuals. The Enron scandal highlighted that boards of directors and organizational cultures tend to exploit procedural necessities and formal frameworks as instruments of influence (Berenbeim, 2005). Indeed, the Enron corporation, founded in Houston in 1980, diverged from its primary focus and expanded into various industries, notably energy trading. It created subsidiary entities known as Special Purpose Enterprises (SPEs) to engage in these activities. These SPEs served the dual purpose of diversifying operations and lowering the recorded debt on the balance sheet to preserve the company's credit ratios. These specialized ventures operated as independent partnerships and were kept off-balance sheet (Froud et al., 2004). The mistake lies in the failure to include the outcomes of Enron's connections with small firms, established for specific reasons and controlled by Enron, in the financial statements as per generally accepted accounting rules. Enron shifted losses resulting from its investments' depreciation to its minor partnerships, excluded these enterprises' financial performance from consolidated financial statements, and concealed the losses from investors. Within the organization, this structural example translates into a form of behavior.

Regarding the incident details, company executives utilized illicit methods to boost their personal wealth, particularly through salary, bonuses, or stock options. The auditing firm and stock analysts responsible for auditing and monitoring these companies on behalf of investors misled the public through their reports. Another aspect is the attempt to control power through economists, analysts, and media advertising programs. In a capitalist stronghold like the United States, all these manipulations were carried out while disregarding corporate governance concepts.

Following Enron's downfall, top executives amassed significant wealth. The company distributed $55 million in incentives to its 500 employees before declaring bankruptcy. Managers began selling their shares at elevated prices in 2001. Kenneth Lay, the board chairman, sold Enron stock for approximately $123 million in 2000 and $23 million in 2001. Before the collapse, other senior executives earned millions of dollars in capital income. This example illustrates the potential consequences when a company's board of directors and senior executives have reduced managerial accountability (Markham, 2015).

In corporate governance studies, it is noted that highly influential stakeholders tend to shape financial documents to align with their interests. It is crucial to establish a proper balance between the financial reporting system and the influence of strategic stakeholders. Furthermore, the decisions and choices made by accountants can impact the company's tax liability and the dividends distributed to shareholders. The information contained in financial records also plays a significant role in determining the perceived success or failure of the company. Negative decisions can have repercussions on stakeholders. Therefore, during these crucial moments, accountants must carefully consider all factors influencing the decision-making process (Larson and Chiappetta, 1996).

Three high-ranking employees were dismissed over accusations of leaking information related to the electric vehicle program of the French company Renault. Reports indicate that these individuals, holding crucial strategic positions, will face legal scrutiny for divulging the company's confidential information (Allard-Poesi and Laroche, 2012In 1989, the Exxon Valdez oil tanker had an accident and spilled a lot of oil into the sea, causing a big environmental problem in Alaska. People thought Exxon did not handle the situation well, especially in how they communicated with the public. Experts in crisis management said that the president of Exxon should have gone to Alaska to see the problem himself, but instead, lower-level managers were sent. This made it seem like the top leaders of the company didn't care enough about the environmental damage. Also, they didn't give out information about what happened quickly and clearly. A similar situation happened with British Petroleum (BP), which was responsible for the biggest environmental disaster ever because of an oil spill. The report on this incident said that bad management was the main reason. Companies working with BP had cut their budgets, which led to big problems with safety. The reports highlighted a willingness to compromise security in an attempt to reduce operational expenses by these companies and their partners (Ite et al., 2013). Corruption has the potential to spread easily within the realms of water resources management, institutions overseeing water supply and security, the hydro-energy sector, and agricultural irrigation. As a consequence, it impairs economic growth, discourages new investments, elevates health risks, diminishes the well-being of impoverished communities, and obstructs their access to water. Globally, there is a lack of effective legal measures to combat corruption in water management. In developed nations, corruption is primarily observed in the bidding processes for water supply projects and the administration of water services by local governments. The estimated market size affected by corruption in Western Europe, North America, and Japan alone is around $210 billion annually. In major urban areas, privatization and overcharging create barriers for economically disadvantaged individuals to obtain water, leading to exploitation by water providers. Financial misconduct, misappropriation of state funds, bribery, and inadequate regulatory frameworks further impede access to water for those in need. The 2006 United Nations water report highlights corruption as a significant factor preventing approximately 1.25 billion people worldwide from accessing reliable drinking water (Tan, 2009). Wirecard, a German payment processor and financial services company, was involved in a massive financial scandal when it was revealed that €1.9 billion supposedly held in trustee accounts in the Philippines probably did not exist. This led to the company filing for insolvency and its former CEO being arrested (Engelen, 2021). Luckin Coffee, a Chinese coffee company and a major competitor to Starbucks in China, was found to have fabricated sales in 2019 by about 2.2 billion yuan ($310 million). This revelation led to a significant drop in the company's stock price and various legal and financial repercussions (Gu et al., 2021). Boeing faced intense scrutiny and a global grounding of its 737 MAX aircraft following two fatal crashes (Lion Air Flight 610 in October 2018 and Ethiopian Airlines Flight 302 in March 2019). Investigations revealed issues with the plane's software and design, raising questions about the company's commitment to safety and regulatory oversight (Bhattacharya & Nisha, 2020).

CHAPTER 2. RESEARCH METHODOLOGY

2.1 Method introduction and rationale

The research methodology employed in this study involves a structured literature review utilizing the Scopus database. A structured literature review is a systematic and comprehensive approach to gathering, analyzing, and synthesizing existing literature on a particular topic. By utilizing the Scopus database, this research method aims to provide a robust foundation for understanding the current state of knowledge in the chosen field. Scopus, a reputable multidisciplinary abstract and citation database, is chosen for this research methodology due to its extensive coverage of scholarly literature. With a vast collection of peer-reviewed journals, conference proceedings, and patents, Scopus provides a comprehensive platform for accessing academic content across various disciplines. The inclusion of Scopus ensures a thorough and up-to-date review of relevant literature. A structured literature review involves a systematic process of collecting, evaluating, and synthesizing relevant literature on a specific research topic. Unlike traditional narrative reviews, a structured approach employs predefined criteria for selection, analysis, and presentation of literature, enhancing the rigor and replicability of the review process (Massaro et al., 2016).

- Identification of Research Question/Objectives
- Screening and Selection
- Data Extraction
- Synthesis and Analysis

The structured literature review using the Scopus database enhances the reliability and validity of the research findings by providing a systematic and comprehensive overview of the current state of knowledge in the chosen field. This methodological approach contributes to evidence-based decision-making and facilitates the identification of research gaps for future investigations.

2.2 Research protocol

The research protocol consists of several steps conducted with focused aim to get the necessary and relevant number of articles for analysis (Agostini et al., 2023).

1. Subject Area: The focus of this research is confined to the disciplines of Business, Management, and Accounting.

2. Keywords for Literature Search: The literature search on Scopus was conducted using the following keywords: "impression management" OR "image restor*" OR "image repair*" AND "disaster" OR "crisis" OR "damage".

3. Initial Data Collection: The raw data obtained from the Scopus search yielded 159 results.

4. Categorization Based on SJR Ranking: The obtained results were categorized according to their SJR (SCImago Journal Rank) rankings into Q1, Q2, Q3, and Q4.

5. Selection Criteria: Articles falling within the Q1 category were selected for further analysis to ensure high-quality and impactful research.

6. Abstract Screening: The abstracts of the selected articles were thoroughly read to determine their relevance to the topic of corporate impression management. Each article was classified as either relevant or irrelevant based on this screening process.

7. Assessment and Summarization: For the relevant articles, a comprehensive assessment was conducted, summarizing the key aspects:

Research Focus: Identify the primary focus of the research, including specific aspects of corporate impression management explored.

Methodology: Categorize the articles based on their methodology, whether they are conceptual papers, literature reviews, quantitative analyses, or qualitative analyses/case studies.

Geography Context: Determine the geographical context covered in each article, such as global, Europe, North America, South America, Africa and the Middle East, Asia and Pacific.

Industry Context: Classify articles based on the industry context they address, such as oil and gas, manufacturing, finance, retail trade, etc.

Key Insights: Summarize the main findings and results of each article in a concise manner, presenting key insights derived from the research.

8. Reporting: The outcomes of the assessment reported in a structured manner, highlighting the distribution of research focus, methodologies employed, geographical and industry contexts covered, and the key insights from each article.

Table 2. Literature screening process

Steps	Initial search results	Screening based on SJR ranking (minus non Q1 articles)	Sample 1	Screening based on abstract (minus non-relevant articles)	Sample 2	Screening based on complete paper	Final sample
Results	159	- 49	110	-54	56	-11	45

CHAPTER 3. ANALYSIS AND RESULTS

3.1 Summary of review papers

The table presents a comprehensive overview of literature data indicators, offering insights into the frequency, subject area distribution, methodological approaches, geographic focus, journal representation, and periods of publication within the examined body of literature.

Table 1. Summary of the reviewed papers

	Frequency	%
Subject area		
Business, management and accounting	45	100
Method		
Qualitative	31	69
Quantitative	12	27
Mixed methods	2	4
Geography		
North America	18	40
Europe	7	16
Asia	7	16
Africa/Middle East	1	2
Australia Pacific	2	4
Global	10	12
Journal representation in the sample		
Public Relations Review	22	49
International Journal of Business Communication	2	4
Journal of Business Communication	4	9
Others		38
Periods of publications		
1999-2009	9	20
2010-2020	29	64
After 2020	7	16

Beginning with the subject area, the predominant focus of the literature lies within the realm of Business, Management, and Accounting, constituting 100% of the sampled works. This signifies a concentrated emphasis on issues and phenomena within the business domain, indicating the importance placed on understanding and analyzing aspects related to management and accounting practices. Moving on to the methodological approaches employed in the literature, a substantial portion utilizes Qualitative methods, accounting for 69% of the studies. This suggests a prevalent inclination towards qualitative research, emphasizing in-depth exploration, understanding, and interpretation of complex business and management phenomena. In contrast, Quantitative methods are employed in 27% of the literature, reflecting a balanced consideration of numerical data and statistical analyses. Mixed methods are used in a smaller proportion, comprising 4% of the studies, indicating a limited but existing trend towards combining qualitative and quantitative approaches for a more comprehensive understanding.

The geographical distribution of the literature reveals a diverse scope, with North America leading with 40%, followed by Europe and Asia each representing 16%. Africa/Middle East and Australia Pacific have a more marginal presence, accounting for 2% and 4%, respectively. Additionally, a Global perspective is evident in 12% of the literature, underscoring a recognition of the interconnectedness and global relevance of the business, management, and accounting subjects under investigation. Journal representation within the sample is notably diverse, with Public Relations Review taking the lead at 49%. International Journal of Business Communication and Journal of Business Communication contribute to the literature with 4% and 9%, respectively, while the remaining 38% is dispersed across various other journals. Finally, the temporal distribution of the literature highlights the evolution of research interests over time. The periods of publication indicate a consistent output across different timeframes, with 20% of the literature published between 1999-2009, 64% between 2010-2020, and 16% after 2020. This temporal breakdown underscores the ongoing relevance and sustained interest in the subject area, with an increasing emphasis on recent years.

Table 2 offers a detailed thematic categorization, delineating the distribution of codes across four themes.

Table 2. Thematic categorization

Codes	Themes	
1	Corporate Scandals	9
2	Media and Communication	12
3	Organizational Legitimacy	12
4	Strategies Across Industries	12

The first theme, 'Corporate Scandals,' is represented by 9 research papers, indicating a substantial body of work exploring the consequences associated with corporate wrongdoing. The second theme, 'Media and Communication,' boasts the highest representation with 12 research papers. This signifies a pronounced interest in understanding the role of media in shaping perceptions, disseminating information, and influencing crisis communication strategies. The third theme, 'Organizational Legitimacy,' mirrors the second theme with 12 research papers, underlining a substantial focus on exploring how organizations maintain or regain legitimacy during crises. This theme suggests a deep dive into the role of communication and strategic maneuvers in safeguarding or restoring organizational credibility amid challenging circumstances. The fourth and final theme, 'Strategies Across Industries,' is also represented by 12 research papers. This theme indicates a diverse exploration of crisis communication strategies adopted across different industries.

3.2 Corporate Scandals

The study conducted by Lauwo et al. (2020) explores how Barrick Gold Corporation (Acacia) strategically utilized CSR reporting and accounting practices in response to a legitimacy crisis caused by social and environmental crises. In the face of attacks from pressure-group organizations, the company adopted a defensive stance termed as 'defensive stigma management.' Instead of issuing apologies, Barrick Gold Corporation employed denial, refocusing attention, evading responsibility, image bolstering, excuses, and dissociation. The study argues that accounting and CSR disclosures were not employed to make the effects of stigma more visible but rather to conceal the threats of stigma, manage the legitimacy crisis, and repair the company's spoiled identity. The paper contributes to the CSR reporting literature by introducing the concept of organizational stigma and examining stigma management strategies in a stigmatized industry. Kassinis and Panayiotou (2018) delve into the visual aspects of corporate communication in the aftermath of a crisis. The paper, titled "Visuality as Greenwashing: The Case of BP and Deepwater Horizon," uses a visual semiotic approach to analyze how BP constructed a visual narrative on its corporate website following the Deepwater Horizon disaster in 2010. The study argues that BP utilized visual storytelling to create a new reality that diverted attention from the disaster and aided post-disaster image restoration. The research emphasizes the broader implications of visual imagery in shaping green communication and contributes to the literature on greenwashing by showcasing the role of visuals in mitigating the consequences of risky practices. BP's use of its corporate website as a powerful visual communication tool is scrutinized, revealing instances of "visual decoupling," where the visual representation contradicted textual practices, potentially perpetuating greenwashing practices.

In a different context, Rasmussen (2015) examines the Planned Parenthood crisis in the paper titled "Planned Parenthood takes on Live Action: An analysis of media interplay and image restoration strategies in strategic conflict management." The study focuses on the crisis triggered by an undercover video released by the pro-life organization Live Action. Planned Parenthood, facing potential defunding and negative media attention, launched an extensive campaign to repair its image and maintain funding, utilizing social media and controlled online media. The research identifies significant associations between message frames, media types, and organizations. Planned Parenthood strategically used human-interest frames, while Live Action preferred conflict frames. The study reveals variations in the emphasis of media platforms, with Live Action focusing on undercover videos and Planned Parenthood addressing activism and mobilization. Image restoration strategies differed, with Planned Parenthood focusing on reducing offensiveness and denying wrongdoing, while Live Action predominantly employed denial and reducing offensiveness. Social media played a pivotal role in catalyzing and managing the crisis, acting as a key platform for issues management. Moreno and Jones (2022) investigated the practice of impression management (IM) during the global financial crisis (GFC), focusing on the differences in textual characteristics and attributions between a positive performance period (2002–2007) and the GFC period (2008–2012) in Spain. The study reveals that despite the extreme poor performance driven by an exogenous event, companies refrained from overt IM during the GFC. While not overtly engaging in IM, companies demonstrated a general pattern of IM through consistent positive attributions, favorable benchmarks, and enhancement practices. The study emphasizes that the crisis did not completely halt IM practices but influenced the way IM was produced. The results suggest that IM was lower during the GFC compared to poor performance in normal macroeconomic conditions, particularly in the finance and real estate sectors, indicating a reactive response to the crisis.

In the analysis of Deutsche Telekom's spying scandal, conducted by Maiorescu (2016), the study delves into the image repair discourse adapted to the German business environment. The paper explores the strategies of mortification, reducing offensiveness, and denial employed by Deutsche Telekom following the scandal involving economic espionage and the sale of personal data in 2008. The study considers German cultural dimensions, emphasizing high uncertainty avoidance and long-term orientation, and reveals that corrective action and transcendence emerged as prominent themes in crisis communication. The communication strategy aligned with German stakeholders' expectations, emphasizing detailed plans to reduce uncertainty. The study suggests that the application of the image repair discourse in Germany may differ from the U.S. due to cultural variables, and it emphasizes the need for companies in Germany to tailor crisis communication by considering cultural dimensions. Jones et al. (2020) focused on European listed banks' annual reports before and during the GFC. The study investigates two reporting scenarios: reactive impression management and retrospective sense-making. Banks, facing the global financial crisis, engaged in reactive impression management by strategically omitting stock market performance graphs from annual reports, particularly from prominent sections. Contrary to expectations, there was a reduction in favorable distortions and performance comparisons in graphical reporting. Banks preferred misrepresentation by omission during the crisis, concealing negative outcomes. The study contributes to impression management theories by incorporating a psychological interpretation, emphasizing the role of omission bias and human cognitive biases in shaping reporting choices during crises. The findings highlight the significance of graphical reporting in annual reports and advocate for auditors and regulators to play a greater role in ensuring neutrality in graphical information.

Agyemang et al. (2015) explored the National Basketball Association's (NBA) efforts to rebuild its reputation in response to recurrent player scandals. The case study involves a reputation management firm contracted by the league to develop programs that would help players make better decisions in their personal lives. The study, positioned in impression management and employee assistance programs (EAPs), emphasizes proactively managing corporate reputation. Under the leadership of Commissioner Adam Silver, the NBA acknowledges the impact of negative player scandals on its reputation and aims to enhance players' lives while curbing the likelihood of future scandals. The case study raises questions about public perceptions, the consequences for the league's popularity, and the commitment to long-term reputation rebuilding. Corazza et al. (2020) investigated whether sustainability disclosures can serve as a tool for executing image restoration strategies after corporate manslaughter. Focused on Costa Crociere's sustainability reports after the Concordia disaster, the study uses a predominantly qualitative approach framed by legitimacy theory, image restoration theory, and impression management. The findings reveal that Costa Crociere's sustainability reporting aimed to distract readers' attention from the disaster, adopting a "nothing really happened" communication strategy to change perceptions and erase memories. The study contributes to the field of impression management by analyzing the innovative approach of incorporating image recognition driven by AI models into the analysis.

Arendt et al. (2017) conducted a qualitative meta-analysis spanning thirty years of literature on apologia, image repair, and crisis communication, analyzing 110 articles across 51 peer-reviewed journals from 1986 to 2016. The findings identify corrective action as the most successful and third most common strategy, while denial, the most frequently used strategy, is the least successful. Mitigating factors influencing success or failure include guilt or innocence, remaining silent, potential legal action, the scope of the crisis, and promptness in responding. Theoretical implications include a broader understanding of strategies chosen and intersecting contexts, while practical implications focus on helping practitioners better utilize image repair strategies based on the meta-analysis findings.

The studies reviewed encompass a range of corporate crises, exploring strategies employed in managing image, reputation, and communication during challenging situations. Lauwo et al. (2020) and Kassinis and Panayiotou (2018) delve into the aftermath of crises, shedding light on how organizations strategically use CSR reporting and visual communication to navigate legitimacy challenges. Lauwo et al. (2020) emphasize the defensive stigma management employed by Barrick Gold Corporation, while Kassinis and Panayiotou (2018) focus on BP's visual storytelling post-Deepwater Horizon, highlighting instances of "visual decoupling." Rasmussen (2015) and Moreno and Jones (2022) explore crisis management in the context of media interplay and impression management during the global financial crisis. Rasmussen (2015) examines Planned Parenthood's strategic use of media, emphasizing image restoration strategies, while Moreno and Jones (2022) investigate companies' practices during the global financial crisis, noting a general pattern of impression management despite the extreme poor performance. Maiorescu (2016) explores the Deutsche Telekom spying scandal, emphasizing the adaptation of image repair discourse to the German business environment. Jones et al. (2020) and Agyemang et al. (2015) concentrate on proactive strategies, investigating impression management and reputation-building efforts. Jones et al. (2020) analyze European listed banks' annual reports during the GFC, focusing on reactive impression management and retrospective sense-making, while Agyemang et al. (2015) explore the NBA's proactive reputation-building initiatives, employing employee assistance programs (EAPs). Corazza et al. (2020) scrutinize sustainability reporting after the Costa Concordia disaster, highlighting the company's communication strategy aimed at distracting readers from the tragedy. Finally, Arendt et al. (2017) conduct a qualitative meta-analysis, identifying corrective action as the most successful strategy in image repair. These studies collectively contribute to the understanding of crisis communication, image repair, and reputation management, showcasing diverse approaches and strategies employed by organizations in response to various crises.

3.3 Media and Communication

Jia and Zhang (2015) focus on the relationship between news media visibility and corporate philanthropic response (CPR) following the Wenchuan earthquake. Drawing on agenda-setting theory, stakeholder theory, and impression-management theory, the study introduces the concept of "high news media visibility." The findings suggest that corporations strategically use CPR to deflect undesired reputations, emphasizing the role of philanthropy in managing negative perceptions and leveraging media visibility to enhance corporate image. Ketter (2016) explores the role of Facebook in destination image restoration, specifically analyzing the Nepal Tourism Board's response to the Gurkha earthquake. The study positions Facebook as a multi-functional tool, emphasizing its unique characteristics, such as addressing diverse audiences, conducting formal and informal interactions, and bypassing traditional news media. Facebook is identified as a powerful and cost-effective channel for delivering traditional media messages and engaging with audiences during crises, contributing to image restoration efforts. Im et al. (2021) investigate CEO letters as a form of corporate narratives during the COVID-19 pandemic in the hospitality industry. Anchored in persuasive rhetoric and impression management theory, the study analyzes 57 CEO letters, identifying prevalent rhetoric appeals and impression management tactics embedded in the letters. CEOs play a crucial role in crisis communication, using persuasive rhetoric to manage impressions, address challenges, and promote organizational image and reputation.

Einwiller and Steilen (2015) shift the focus to complaint management on social media, analyzing how large US companies handle complaints on Facebook and Twitter. The study highlights that organizations often underutilize social media for demonstrating their willingness to interact with stakeholders. While organizational responsiveness is moderate, the study suggests that companies could enhance complainant satisfaction and reputation by asking less and assisting more, offering corrective actions, connecting complainants with problem solutions, and expressing gratitude. Li et al. (2019) investigate the online public response to a service failure incident in a Beijing hotel, utilizing data mining and GIS to analyze discussions on Weibo. The study highlights the temporal, spatial, topical, and gender dynamics of public discussions, revealing the moderation effect of spatial and personal proximity on the incident's impact. The findings emphasize that service providers can benefit from understanding spatial dynamics and engage in strategic communication to mitigate the effects of service failure incidents. Fortunato (2011) examines Ticketmaster's response to the Bruce Springsteen ticket crisis, comparing it with crisis management theories. The study delves into Ticketmaster's initial brief response, subsequent detailed apology, and actions taken in response to investigations. The analysis, grounded in Coombs' crisis response strategies, reveals the significance of external pressures in shaping Ticketmaster's response and highlights the industry practices' scrutiny, emphasizing the influence of key figures in public perception.

Andon and Free (2014) explore media coverage of accounting in the context of the NRL salary cap crisis in Australia. Drawing on critical discourse analysis, the study examines how News Limited and Fairfax Media covered two audits related to the salary cap breach. The findings indicate that commercial interests influenced media coverage, revealing evidence of coverage bias and statement bias. The study emphasizes the role of media in shaping public perceptions of accounting phenomena and highlights the need for critical research to challenge uncritical receptiveness. Veil (2007) focuses on the relationship between corrective action and rebuilding legitimacy in the aftermath of communication breakdowns during the 2002 Canadian Pacific train derailment in Minot. The study underscores the significance of corrective action as organizational learning, expediting image restoration, rebuilding legitimacy, and enhancing crisis preparedness. The case study illustrates the local impact of the communication breakdown, emphasizing the need for resolutions beyond typical image restoration strategies. Svensson (2009) examines how a tobacco firm navigated a crisis in a polarized ideological milieu. The study demonstrates how the firm, post-lawsuit in 1997, engaged in crisis communication by embracing both ambient ideological poles. It strategically turned critique and opposition into discursive resources for its communication. The paper emphasizes the political nature of organizational communication, highlighting its occurrence within power relations influenced by ideological tensions. The tobacco firm's use of frame alignment, particularly frame amplification, showcases how corporations can strategically manage ideological tensions for effective crisis communication. Cowden and Sellnow (2002) investigate Northwest Airlines' use of issues advertising during the 1998 pilot's strike. The study suggests that issues advertising served as a proactive form of organizational crisis communication, allowing NWA to reduce culpability for the strike. While NWA retained passenger volume, it struggled to maintain investor confidence, revealing the limitations of certain crisis communication strategies. The research emphasizes the ongoing nature of crisis management, considering the relational history with the audience and highlighting the importance of understanding the influence of crisis advertising in evolving technological and consumer behavior contexts. Pfahl and Bates (2008) analyze the tire crisis during the Formula One race at the Indianapolis Motor Speedway, examining the image restoration strategies of multiple stakeholders. The study extends Benoit's framework to the realm of sport and emphasizes the role of public relations in managing crises with multiple stakeholders. The analysis provides insights into the complexities of presenting a unified strategy in a crisis, considering conflicting choices and the need for a nuanced understanding of image restoration strategies. The study suggests that image repair strategies can be used as a political tool beyond rebuilding customer goodwill. Muralidharan et al. (2011) focus on BP's crisis communication after the Gulf Coast oil spill. The study extends Benoit's image restoration theory to the realm of social media, analyzing BP's presence on platforms like Facebook, Twitter, YouTube, and Flickr. It reveals that corrective action was the dominant image restoration strategy, emphasizing the provision of factual information to minimize uncertainty, anger, and fear. However, the study highlights challenges, including a delayed response and difficulties in maintaining a constructive dialogue amid public criticism on social media.

The examined studies provided a diverse approaches and strategies adopted by organizations in managing crises, image repair, and reputation. Jia and Zhang (2015) and Li et al. (2019) contribute insights into media influence and strategic communication during crises, with a focus on philanthropy and service failure incidents, respectively. Ketter (2016) emphasizes the unique role of Facebook in destination image restoration, highlighting its effectiveness in engaging diverse audiences. Im et al. (2021) delve into CEO letters as a form of corporate narratives during the COVID-19 pandemic, emphasizing the leadership role in crisis communication. Einwiller and Steilen (2015) shift the focus to social media complaint management, suggesting improvements for organizations in enhancing satisfaction and reputation. Fortunato (2011) examines Ticketmaster's response to the Bruce Springsteen ticket crisis, revealing external pressures' influence on crisis management. Andon and Free (2014) explore media coverage of accounting in the NRL salary cap crisis, emphasizing the impact of commercial interests on shaping public perceptions. Veil (2007) highlights the relationship between corrective action and rebuilding legitimacy in the context of a communication breakdown. Svensson (2009) investigates crisis communication in a polarized ideological milieu, showcasing how organizations strategically navigate ideological tensions. Cowden and Sellnow (2002) study Northwest Airlines' use of issues advertising during the 1998 pilot's strike, portraying it as a proactive form of crisis communication. Pfahl and Bates (2008) analyze the tire crisis during the Formula One race, extending image restoration strategies to the realm of sport. Muralidharan et al. (2011) explore BP's crisis communication after the Gulf Coast oil spill, emphasizing challenges in maintaining a constructive dialogue on social media.

3.4 Organizational Legitimacy

Long's (2016) examination of the Red Cross Society of China (RCSC) explores the legitimacy crisis management of state-owned non-profit organizations. The case study reveals the detrimental impact of inadequate image repair strategies on organizational legitimacy, emphasizing the need for proactive engagement in daily legitimacy maintenance. Long underscores the crucial role of social media in shaping public perception and the necessity for organizations, especially in the non-profit sector, to fortify transparency and ethical standards. Desai's (2018) research delves into third-party accreditations and certifications, challenging the prevailing assumption of their consistent benefits for organizations. The study introduces concepts like "quality patching," "legitimacy dilution," and "stigma transfer" as mechanisms that can diminish the value of accreditations. In doing so, Desai provides valuable insights into how organizations may experience liabilities associated with seeking accreditation, highlighting the importance of timing and contextual factors in leveraging these endorsements for legitimacy. Matejek and Gössling's (2014) case study of BP's "green lashing" in the aftermath of the Deepwater Horizon catastrophe contributes to understanding environmental legitimacy. The paper emphasizes the role of symbolic narratives in shaping corporate legitimacy, showcasing how BP's green image endeavors were initially accepted but later dismissed as greenwashing. The study highlights the importance of narrative consistency and the alignment of symbolic communication with substantive actions in maintaining environmental legitimacy. Fortunato's (2008) analysis of Duke University's response to the lacrosse scandal illustrates the application of image restoration strategies in the educational industry. The study employs Benoit's and Coombs' theories to assess Duke's communication response. By accepting responsibility, taking corrective actions, and framing messages positively, Duke aimed to restore its reputation. This case exemplifies how educational institutions navigate crises, employing theoretical concepts in practical situations to manage legitimacy. Coombs (2004) addresses crisis management, specifically crisis response strategies aimed at minimizing losses and protecting organizational reputation. The paper introduces the Crisis Communication Standards, offering guidelines for crisis managers to navigate discourse during crises. The study highlights the importance of timely and effective crisis response, emphasizing the systematic application of standards. Using the West Pharmaceuticals explosion as a case study, Coombs illustrates the practical application of these standards, emphasizing the importance of aligning crisis response with organizational values and priorities.

Ulmer et al. (2007) contribute to the discourse by expanding the parameters of post-crisis communication beyond image restoration. They argue that renewal, alongside image restoration, is a crucial genre in post-crisis discourse. The paper challenges the prevailing focus on strategic messaging post-crisis and introduces four characteristics of renewal: provisional communication, a prospective outlook, emphasis on opportunities, and a leader-centric communication form. The study underscores the need to consider both image restoration and renewal as essential components in post-crisis communication. Chua and Pang (2012) focus on the U.S. government's efforts to repair its image following the 2008 financial crisis. The study analyzes the strategies employed by the U.S. government, using image repair theory as a lens. The paper emphasizes the importance of moving beyond rhetoric to effective diplomacy and public relations tools for successful image repair. It highlights the significance of credible communication, alignment of words with actions, global audience targeting, strategic media use, and consistency in rhetoric and action in the context of nation-level crisis communication. Brinson and Benoit (1999) delve into Texaco's response to an image crisis resulting from allegations of racism within the company. The study examines Texaco's image repair strategies, including bolstering, corrective action, mortification, and the unique strategy of "separation" – placing blame on a small subgroup within the organization. The paper emphasizes the conditions for successful separation and the pivotal role of mortification and corrective action in image repair. Texaco's swift and forceful actions, including settling the lawsuit, contribute to the understanding of effective crisis response.

Page et al.'s research (2023) provides a comprehensive analysis of crisis communication scholarship from 2010 to 2020. Using structural topic modeling and bipartite network analysis, the study identifies a shift in focus from reputation repair to a broader paradigm within crisis communication scholarship. The emergence of Situational Crisis Communication Theory (SCCT), the decline of Image Repair Theory (IRT), and increased attention to social media and media relations highlight the evolving nature of crisis communication research. The paper advocates for exploring new paths and diversifying the field in terms of theory and methodology. Moody's case study (2011) examines the crisis management strategies of Jon and Kate Gosselin during their highly publicized divorce, using Benoit's image repair theory. The findings reveal that the celebrities employed various image repair strategies with varying levels of success. The study emphasizes the impact of traditional media narratives on framing celebrities and introduces the role of social media as an additional dimension in image repair analyses. It underscores the need for celebrities to integrate social media into their crisis communication plans while still adhering to traditional image repair strategies. Page's study (2019) challenges the attribution-centered approach of SCCT, proposing that crisis offensiveness is a crucial factor in understanding reputation threat during crises. Using mixed methods, the research develops measures for attributed responsibility concerning crisis offensiveness and virtuousness. The findings indicate that these measures significantly outperform SCCT's attribution-only measures, providing a more comprehensive understanding of reputation threat during crises. The study contributes to the field by offering nuanced insights into public reactions to crises and the effectiveness of response strategies. Lan and Sheng's research (2023) explores the role of impression management in mitigating business failure risks, specifically in the context of the COVID-19 pandemic. The study finds that while impression management, such as strategic tone management and earnings management, is associated with lower delisting risks, its effectiveness is attenuated during the pandemic. The paper contributes to the business failure literature, linking impression management to firms facing failure risks and offering new perspectives on strategic choices amid global challenges.

Papers in the selected set share commonalities in their approaches to crisis communication and reputation management. Long's (2016) examination of the Red Cross Society of China (RCSC) and Fortunato's (2008) analysis of Duke University both delve into the application of image restoration strategies within specific organizational contexts, emphasizing the importance of timely and effective crisis response for legitimacy maintenance. Desai's (2018) research on third-party accreditations and certifications, Matejek and Gössling's (2014) case study on BP's "green lashing," and Brinson and Benoit's (1999) exploration of Texaco's response to racism allegations all contribute to understanding the complexities of organizational legitimacy. These papers highlight the factors, such as the timing of actions and the alignment of symbolic communication with substantive actions, that influence the perceived value and effectiveness of legitimacy-building efforts. Coombs' (2004) and Ulmer et al.'s (2007) papers contribute to the discourse on crisis communication strategies. Coombs introduces the Crisis Communication Standards, emphasizing the systematic application of standards in crisis response, while Ulmer et al. argue for the importance of renewal alongside image restoration in post-crisis discourse. Both papers stress the need for organizations to adapt and diversify their approaches to crisis communication. Chua and Pang's (2012) examination of the U.S. government's efforts to repair its image post the 2008 financial crisis aligns with the broader theme of nation-level crisis communication. Similar to the organizational context, the paper emphasizes the importance of moving beyond rhetoric to effective diplomacy and public relations tools for successful image repair. Page et al.'s (2023) research on crisis communication scholarship evolution, Moody's (2011) case study on Jon and Kate Gosselin, and Page's (2019) challenge to Situational Crisis Communication Theory (SCCT) all contribute to the broader understanding of crisis communication theory and methodology. These papers collectively highlight the dynamic nature of crisis communication research, with evolving trends and the need for diversified perspectives. Lan and Sheng's (2023) exploration of the role of impression management in mitigating business failure risks aligns with the organizational context and contributes valuable insights into the complexities of managing reputation and legitimacy amid unprecedented challenges, such as the COVID-19 pandemic.

3.5 Strategies Across Industries

Rim and Ferguson's study (2020) on proactive versus reactive CSR in a crisis explores the effectiveness of CSR practices in protecting and restoring corporate reputation. The findings highlight the importance of proactive CSR in countering potential damage, especially in preventable crises, emphasizing perceived altruism and sincerity in CSR communication. This study establishes a foundation for understanding how CSR can act as a buffer against reputational damage during crises, contributing to impression management literature. Dunne et al.'s research (2021) delves into the impression management strategies employed by Big Four auditors during a public inquiry related to the Irish banking crisis. The study introduces a typology of impression management strategies tailored to the auditing context, offering insights into auditors' beliefs, ambitions, and concerns. This work contributes to the understanding of how professionals adapt their performances in different contexts and challenges prevailing perceptions in the literature. O'Connell et al.'s historical analysis (2016) of James Hardie's crisis management during the asbestos issue provides insights into strategic responses, crisis management, and communication approaches. The study categorizes the company's responses into manipulation, defiance, avoidance, compromise, and acquiescence, shedding light on how economic motivations drive crisis communication strategies. This historical exploration contributes to the understanding of how companies handle crises and evolve their communication strategies over time.

Ho et al.'s study (2017) extends the literature on corporate crisis advertising, proposing a comprehensive framework that considers both pre- and post-crisis advertising effects on stakeholders' evaluation of an organization. The Corporate Crisis Advertising (CCA) framework integrates concepts from advertising, public relations, marketing, and crisis research, offering a comprehensive view of the role of corporate advertising in crisis situations. This work advances our understanding of how organizations can strategically use advertising to influence perceptions and reputation during and after a crisis. Thomsen's study (2023) on Southwest Airlines investigates the defensive strategies employed during the October 2021 flight cancellation crisis. Employing the blame narrative approach and Image Repair Theory, the research identifies three counter narratives used by Southwest, portraying the airline as a victim, heroes protecting employees, and competent crisis managers. The study argues that the lack of coherence and empathetic narrative fidelity in these counter narratives led to prolonged negative public perception and crisis. Avraham's research (2021) explores the crisis recovery campaigns of American destinations from 2001 to 2020, facing various crises. The study identifies three image repair strategies—source, message, and audience—employed by American destinations. Key factors influencing recovery efforts include resource allocation, cooperation, quick response time, and a holistic crisis management policy. The paper emphasizes the relatively quick recoveries of American destinations and the importance of allocating sufficient resources for successful image repair.

McHale et al.'s study (2007) applies the hegemonic model of crisis communication to analyze Nike's sweatshop labor crisis and the Kasky v. Nike court case. The research reveals an ongoing ideological struggle involving competing voices, such as activists and Nike's defenses. The study emphasizes the dynamic nature of the struggle and its implications for standards of international labor and corporate public relations as free or commercial speech. Wang's case analysis (2012) focuses on Juneyao Airlines' image repair strategies following a negative incident exposed by an anonymous blog post. The study highlights the successful aspects of Juneyao's crisis communication, including addressing blog post credibility, involving a third party (Civil Aviation Administration of China), and taking responsibility with a final apology. The research underscores the role of external entities, like government agencies, in managing and resolving organizational crises. The study by Harlow et al. (2011) delves into BP's initial image repair strategies following the Deepwater Horizon spill in 2010. Applying Benoit's Image Repair Theory, the research focuses on BP's press releases, revealing a concentration on describing corrective actions and compensating victims without admitting blame. The study suggests limited success, highlighting the challenges in fully capturing the nuances of BP's response using Image Repair Theory.

Verhoeven et al. (2014) present a broad study on how communication professionals across 43 European countries handle crises and crisis communication. The research emphasizes that around 70.4% of communication professionals face at least one crisis annually. Crisis response and image restoration approaches are based on information, sympathy, and defense strategies. The study also notes variations across regions and types of organizations, influenced by economic and cultural aspects. Meng's analysis (2010) focuses on SK-II's image restoration strategies in response to a crisis in the Chinese market. The study analyzes SK-II's efforts to rebuild its brand image and regain consumer trust after accusations of false advertising, non-disclosure of product ingredients, and credibility issues. The research suggests that victim-oriented strategies, such as apologies and compensation, could have enhanced the effectiveness of SK-II's crisis response. Avery et al.'s quantitative review (2010) examines 18 years of crisis communication research in public relations from

1991 to 2009. The study employs Coombs' Situational Crisis Communication Theory (SCCT) and Benoit's Image Restoration Theory for analysis. It recommends enriching the field through more diverse contextual and methodological applications and fostering prescriptive research with richer scholarly commentary and criticism.

Reviewed papers share similar approaches in exploring crisis communication and image repair strategies. Rim and Ferguson's study (2020) and Dunne et al.'s research (2021) both contribute to impression management literature by examining proactive versus reactive CSR and Big Four auditors' strategies during a public inquiry, respectively. They highlight the importance of context-specific strategies and adapting performances in different contexts. O'Connell et al.'s historical analysis (2016) and Thomsen's study (2023) both delve into crisis management and communication approaches, categorizing strategic responses employed by companies and defensive strategies used by Southwest Airlines during crises. These studies contribute to understanding how companies handle crises, emphasizing the role of narrative approaches and Image Repair Theory in crisis communication. Ho et al.'s study (2017) and Avraham's research (2021) both contribute to the literature on crisis advertising and recovery campaigns, respectively. Ho et al. propose a comprehensive Corporate Crisis Advertising (CCA) framework, while Avraham identifies image repair strategies employed by American destinations. Both studies offer insights into the strategic use of advertising and the importance of resource allocation and cooperation in crisis recovery efforts. McHale et al.'s study (2007) and Wang's case analysis (2012) both involve analyses of specific crises, Nike's sweatshop labor crisis and Juneyao Airlines' negative incident, respectively. They emphasize the dynamic nature of crisis communication struggles and the role of external entities, such as government agencies, in managing and resolving organizational crises. The study by Harlow et al. (2011) and Verhoeven et al.'s research (2014) both involve analyses of crisis responses. Harlow et al. focus on BP's initial image repair strategies after the Deepwater Horizon spill, while Verhoeven et al. present a broad study on how communication professionals handle crises and crisis communication. Both studies highlight the challenges in capturing the nuances of crisis responses and emphasize the importance of context and varying strategies. Meng's analysis (2010) and Avery et al.'s quantitative review (2010) differ from the other studies in their specific focuses. Meng's analysis explores SK-II's image restoration strategies in the Chinese market, highlighting the importance of victim-oriented strategies. Avery et al.'s review, on the other hand, provides a quantitative overview of crisis communication research in public relations, emphasizing the need for more diverse contextual and methodological applications in the field.

CONCLUSION

This structured literature review provides an understanding of impression management strategies employed by organizations following major crisis events. The reviewed studies collectively contribute to the broader fields of crisis communication, image repair, and reputation management, showing diverse approaches and strategies utilized in response to various crises. The findings from the exploration of Corporate Scandals reveal insights into how organizations strategically navigate legitimacy challenges through CSR reporting, visual communication, and media interplay. The studies underscore the importance of defensive stigma management, visual storytelling, and image restoration strategies in the aftermath of crises.

The section on Media and Communication highlights the diverse approaches and strategies adopted by organizations in managing crises, ranging from philanthropy and service failure incidents to the unique role of Facebook in destination image restoration. The examination of CEO letters during the COVID-19 pandemic, social media complaint management, and media coverage of crises contributes to a nuanced understanding of crisis communication in different contexts. The discussion on Organizational Legitimacy emphasizes the significance of timely and effective crisis response for legitimacy maintenance. Insights from specific organizational contexts, third-party accreditations, and certifications contribute to understanding the complexities of legitimacy-building efforts. Papers by Coombs, Ulmer et al., and Chua and Pang add valuable perspectives on crisis communication strategies, emphasizing the need for organizations to adapt and diversify their approaches.

Strategies Across Industries highlights similar approaches in exploring crisis communication and image repair strategies across different sectors. Studies on proactive versus reactive CSR, Big Four auditors' strategies, historical analyses, and defensive strategies during crises contribute to impression management literature. The role of narrative approaches, Image Repair Theory, crisis advertising, and recovery campaigns are emphasized as crucial aspects of crisis communication. Specific case analyses of Nike's sweatshop labor crisis, Juneyao Airlines' negative incident, BP's response to the Deepwater Horizon spill, and a broad study on crisis communication across European countries showcase the dynamic nature of crisis communication struggles.

Answering Research Question 1, the literature review provides in-depth insights into the impression management strategies employed by organizations post-major crisis events. The studies collectively reveal a spectrum of approaches, including defensive stigma management, visual storytelling, CSR practices, and media interplay, contributing to the existing body of knowledge. In response to Research Question 2, the examination of theoretical frameworks demonstrates their substantial contribution to understanding impression management post-crisis. The Crisis Communication Standards, renewal alongside image restoration, and diverse perspectives in crisis communication scholarship are highlighted. The findings also point out the evolving trends in crisis communication research, emphasizing the need for diversified approaches and perspectives.

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