



Analysis of topic trends on the relationship between corporate reputation and reporting quality using bibliometric

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Abstrak

This study aims to examine the emerging research directions, contemporary issues, and thematic developments in the relationship between corporate reputation and the quality of corporate reporting. A bibliometric analysis combined with a Systematic Literature Review and network visualization was conducted on 109 articles published between 1990 and 2024 retrieved from the Scopus database. The results show that 11 out of 13 empirical studies reported a positive influence of corporate reputation on reporting quality, while 2 articles indicated that reputable firms may strategically limit disclosure transparency. This suggests a growing scholarly interest in the topic but also reflects a significant research gap. The study highlights the need to incorporate legitimacy theory, stakeholder theory, agency theory, and signaling theory to deepen understanding of the mechanisms linking reputation and reporting quality.

Kata kunci: Reporting quality; Corporate reputation; Bibliometric analysis; Systematic literature review

1. Introduction

Corporation reputation is identified as part of the leading categories of assets that are intangible and valuable in an organization. This is because a good reputation is capable of offering several advantages through enhancing stakeholder trust, resource access and consumer loyalty (Cardoso et al., 2022). In the context of corporate reporting, the concept can also encourage companies to provide more accurate, reliable and value relevant information (Hammond & Opoku, 2023). Prior research examined the connection between corporate reputation and reporting quality and established that companies with good reputation provide higher quantity, relevance, and quality of information (Ghuslan et al., 2021). Yet, some distinctions were made between the outcomes and discussions about the connection of the two variables (Grueso-Gala & Camisón-Haba, 2025). This just goes to show that there is a need to implement systematic literature review to have a better understanding of the topic at hand. It is also be added that bibliometric analysis can also be incorporated to track the evolution and patterns. The bibliometric analysis of the articles applied indicated that the research on the relationship between the corporate reputation and reporting quality was scarce and required further advancement. The idea has been researched for several years in connection with the fields of accounting, management, and sustainability, but the number is very low. Furthermore, the map of ideas revealed that the concerns relating to reputation with reporting quality were primarily corporate social responsibility (CSR), financial dimension, sustainability, and strategic management (SM).

2. Literatur Review

Corporate reputation is defined as an overall assessment of a company formed by stakeholders based on experience (García-Sánchez et al., 2022). The concept is an intangible asset that provides a competitive advantage for the company (Castilla-Polo & Sánchez-Hernández, 2025) and can be influenced by several factors such as financial performance, corporate social responsibility, management quality, and innovation (Bashir, 2024). Previous research showed the ability of a good corporate reputation to provide several benefits for companies by increasing attractiveness to investors and best talent as well as building customer loyalty (Junça Silva & Dias, 2022). These can subsequently assist in overcoming crises and maintaining good performance in the long term (Hu et al., 2022). Meanwhile, corporate reporting quality refers to the extent to which information such as financial statements, annual reports, and other disclosures presented can fulfill the needs of stakeholders (Gardi et al., 2023). High reporting quality has the ability to assist stakeholders make better decisions due to the accuracy, relevance, and reliability of the information presented. Several indicators often used for the measurement include the level of voluntary disclosure, clarity, and readability of reports, as well as audit quality (Ntim et al., 2017; Paula Monteiro et al., 2022).

Companies with good reporting quality tend to have good reputation among stakeholders due to their consideration as being transparent and trustworthy. There is also a reciprocal relationship between reputation and financial reporting quality. Therefore, this research comprehensively discusses the trends and developments associated with the topic to determine future opportunities. Several organizations are currently using more strategic ways to fulfill societal demands while simultaneously generating some benefits considering the increasing competition in the business ecosystem. Meanwhile, previous analyses conducted to show the relationship between the variables provide inconsistent results, leading to the need for more emphasis by academics and practitioners to deepen the understanding. This is necessary because some research reported a direct and positive effect while others showed a negative relationship. The unpredictable nature of this relationship can be due to differences in conceptualization of the variables, scales, and models used for measurement, methodological diversity, and situational contexts. This background shows the importance of observing the development in the process of researching the concept over time. Therefore, focus was placed on the productivity and relationships of the author, the most frequently used keywords, research impact, and the possibilities to inform future areas of interest. This was achieved by providing answers to the following questions through the analysis of publications in the Scopus database: RQ1: What year of publication, geographical area, field of research, and type of document are previous authors interested in?, RQ2: What are the most common themes and keywords related to the topic on the relationship between corporate reputation and reporting quality?, RQ3: What are the gaps in research on the relationship between corporate reputation and reporting quality? RQ4: What are the opportunities and developments in research on the relationship between corporate reputation and reporting quality

3. Research Method

Scopus database was used to search for data due to the recognition internationally by academics as a reputable publication forum and suitability to the context and objectives of the research with a wider scope and higher quality content. Furthermore, the data collected were analyzed and cleaned using Excel and the VOSviewer application (Morrison et al., 2022). The qualitative research method was Systematic Literature Review (SLR) for which Bibliographic Network Analysis and Visualization (BNAV) was used for analysis. This was done by first using BNAV as input to demarcate the existing literature and determine the relevant research to be included in the analysis (Ejsmont et al., 2020). BNAV adopted Citation Network Analysis (CNA), Global Citation Score (GCS), and Keyword Co-Occurrence (KCO) to explain the

interaction between authors, keywords, and research topics in order to provide a knowledge map of the existing and emerging topics, themes, and trends (David & David, 2009). This is usually done by using the VOSviewer software version 1.6.20 as the instrument for clustering and visualization of the network model and trends. In addition, SLR has been advocated as a useful heuristic method for various disciplines because of its impartiality, broad participation, and reproducibility (Wisniewski et al., 2023)

The method has the capacity for building a list of peer-reviewed publications to enable the analysis of research questions (Atatsi et al., 2019). The method can also contribute to the definition of the range of a specific research topic when it is essential to avoid personal bias (Thorpe et al., 2005). The SLNA process employed to launch the search for research data concerning reputation and reporting quality is as follows (X. Li & Lei, 2021).

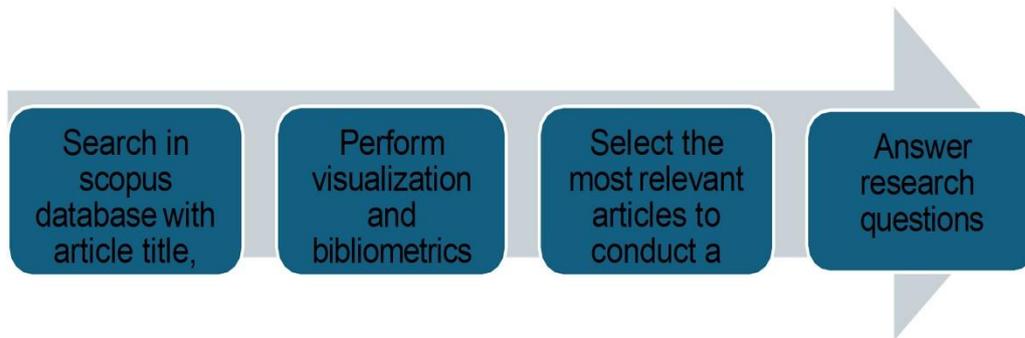


Figure 1. Research flow



Figure 2. Initial topic search in the Scopus database

The initial search showed that very little research discussed the keywords “corporate reputation” and “reporting quality” as observed from the 109 identified without filtering by year, publication type, or language. The data was extracted into Excel in CSV format and processed using the VOSviewer application to view and analyze bibliometrics and literature reviews.

4. Result and Discussion

Publication growth trends analyzed by year, geography, subject, and type

The visualization results on the publication year are presented in the following figure. Attention has been placed on corporate reputation and reporting quality research since 1990 as observed in the 1 article recorded but none was published on Scopus between 1992 and 2000.

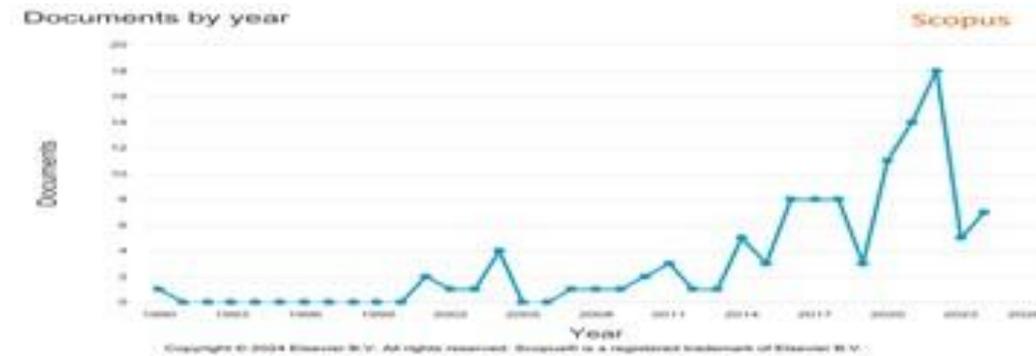


Figure 3. Publication trends by year

The number was very small from 2001 to 2012, ranging from 0 to 4 in each year, and a total of 18 at the end of the period. Meanwhile, a total of 109 articles were published between 2013 and 2024 with a rapid increase recorded from 2019 to 2022 followed by a decrease in 2023 before rising again as of July 31, 2024. This is a unique and interesting opportunity for future researchers because there is limited and fluctuating attention on the relationship between corporate reputation and reporting quality. Another interesting observation was that there was an increasing trend during the period of the COVID-19 pandemic.

Publication trends by region

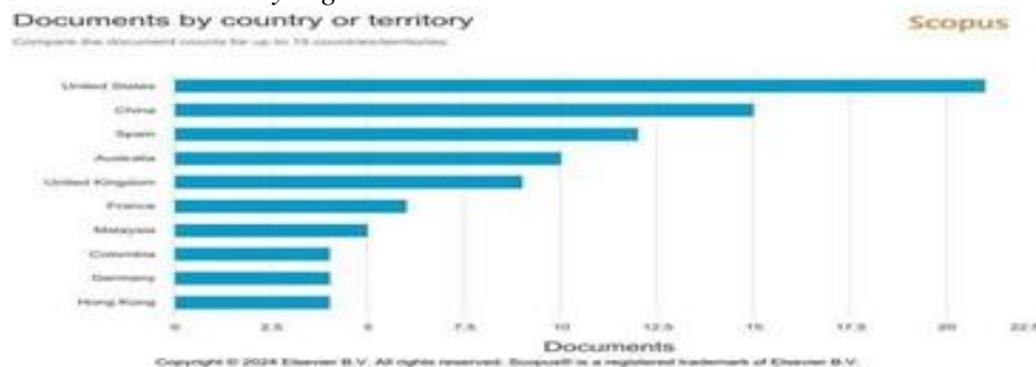


Figure 4. Country visualization results

The articles published based on geographic location are visually presented in Figure 4. The results showed that the United States had the largest number of publications with 21 articles followed by China with 15, Spain had 11, Australia was 10, the United Kingdom recorded 9, France had 7, and Malaysia with 5, while Colombia, Germany, Hong Kong, India, and Italy had 4, respectively. The data showed that America made a significant contribution to the research on corporate reputation and reporting quality. This can be due to the fact that the reporting standards in the country are often adopted throughout the world (Fatimah et al, 2023).

Main publication field

The results further showed that the publications related to Business, Management, and Accounting were approximately 38.4% (40) of the distribution followed by Economics, Econometrics, and Finance with 22.3% (17), as well as Social Sciences with 9.8% (7). Meanwhile, Environmental Science, Energy, Engineering, Computer Science, Psychology, Mathematics, Agricultural and Biological Science, Pharmacology, Toxicology and Pharmacy, Chemistry, as well as Health Professions, simultaneously constituted 1%. Another similar review by Fatimah et al. (2023) showed the same trend with the most strategic and targeted identified as business, management, and accounting due to the implications of the concepts in these fields.

The most related keywords were financial reporting quality, audit quality, legitimacy theory, corporate reputation, corporate social responsibility, information asymmetry, transparency, risk assessment, content analysis of distant relationships with risk management, sales, reputation system, trust, quality control, and reliability. Meanwhile, those that are not connected and require further development include Environmental, Social, and Governance (ESG) reporting quality, sustainability reporting quality, human experiment, gender, public reporting, and total quality management.

Research gaps

The search showed that 109 articles have been published in the reputable. Scopus database based on the title, keywords, and themes related to the keywords used in the form of “corporate reputation” and “reporting quality”. The information on the documents retrieved is summarized in the table 1 in appendix. The meta-analysis showed that the research did not correlate hypothetically with the results presented. This was because the keywords reputation and quality were observed to be included in the abstract in addition to audit quality or other relevant concepts. The trend showed that only 13 articles described the relationship between reputation and financial reporting quality. Meanwhile, a total of 28 provided an inverse correlation that reporting quality affected corporate reputation, leading to several gaps explained in in the table 2 in appendix.

The results showed that 26 articles reported a positive effect of reporting quality on corporate reputation while only 2 found a negative effect. The trend simply shows the existence of an inverse correlation and this indicates reporting quality affects corporate reputation, either positively or negatively. Meanwhile, the 13 articles that report a relationship between corporate reputation and reporting quality are presented in table 3 in appendix. The data showed that 11 out of the 13 articles reported that better corporate reputation led to an improvement in reporting quality. Meanwhile, the remaining 2 stated that reputable companies limited reporting disclosure quality. The research gap and meta-analysis showed the need for more attention and further development of the topic

Opportunities and developments

The bibliometrics and meta-analysis results of different articles published in the Scopus database show that research trends on the relationship between reputation and reporting quality need to be developed further. This can be achieved through the inclusion of different theories such as the legitimacy theory. The relationship can also be reviewed from the perspective of signal, stakeholder, and agency theories. In terms of regions, most research focused on developed and developing countries. This showed the need for future research to focus more on emerging or developing countries. Moreover, the direction of correlation can be tested to determine whether reputation has a greater effect on quality or vice versa, as well as to understand the nature of the existing correlation as negative or positive.

5. Conclusion

The findings and phenomena identified in this study indicate that research examining the relationship between corporate reputation and reporting quality remains limited and fragmented, warranting further scholarly attention. The relationship itself is not yet comprehensively understood, as only a small number of studies have empirically explored the direction and nature of this association. Theoretically, this study underscores the need to expand the conceptual framework through the integration of legitimacy theory, signaling theory, stakeholder theory, and agency theory, in order to enrich the explanation of how reputation influences or is influenced by reporting quality. From a practical standpoint, the findings suggest that companies with strong reputations are generally more inclined to provide high-

quality disclosures, especially in sustainability contexts, thus reinforcing stakeholder trust and long-term value. However, in some cases, firms may use their reputational capital to strategically limit transparency, highlighting the importance of regulatory oversight and stakeholder vigilance.

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Appendix

Table 1. Thematic summary of research topics by the top eight clusters based on citations

No	Title	Year	The relationship between corporate reputation and reporting quality	Author
1	Board characteristics and integrated reporting quality: evidence from ESG European companies	2022	Inverse correlation because ESG and sustainability reporting quality affected the reputation	(Chouaibi, Chouaibi, & Zouari, 2022)
2	Exploring the implications of integrated reporting on organizational reporting practice: Evidence from highly regarded integrated reporters	2016	Yes, reputation was part of the factors that made the companies maintain reporting quality.	(Haji & Hossain, 2016)
3	Testing social and environmental disclosure- reputation relationship: a longitudinal two-way analysis	2020	Yes, reputation supported the improvement of reporting quality in Spain	(Castilla-Polo & Sánchez-Hernández, 2020)
4	Reputation risk management: A corporate social responsibility reporting perspective	2010	There was an inverse correlation because high-quality CSR reporting reduced the risk of a decline in reputation	(Meng & Zhao, 2010)
5	Company reputation and auditor choice: evidence from fortune 1000 companies	2018	Yes, a high reputation led companies to maintain financial reporting quality	(Huang & Kang, 2018)
6	ESG Strategies in the Oil and Gas Industry from the Maritime & Logistics Perspective - Opportunities & Risks	2023	not related	(Martto et al., 2023)

7	A longitudinal study of the textual characteristics in the chairman's statements of Guinness: An impression management perspective	2019	not related	(Moreno, Jones, & Quinn, 2019)
8	Does media pressure moderate CSR disclosures by external directors?	2014	not related	(Garcia-Sanchez, Cuadrado-Ballesteros, & Sepulveda, 2014)
9	Reputation concerns and herd behavior of audit committees - A corporate governance problem	2011	not related	(Schöndube-Pirchegger & Schöndube, 2011)
10	A review and analysis of impression management with photographs in sustainability reporting	2024	Inverse correlation because sustainability reporting quality influenced corporate reputation	(Kanbaty, Hellmann, Ang, & He, 2024)
11	How can aspects of quality of life be incorporated into corporate social responsibility strategies to achieve work- life balance?	2022	Yes, CSR reports had an effect on quality of life in reputable companies	(Zheng, 2022)
12	HEd-innoserv: perceived service innovation scale for the higher education sector	2021	not related	(Manohar, Mittal, & Tandon, 2021)
13	Determinants and consequences of corporate social responsibility assurance: a systematic review of archival research	2021	not related	(Velte, 2021)
14	Role of auditor specialization in moderating corporate governance and quality of audit reporting in Indonesian manufacturing companies	2021	not related	(Handayani & Ibrani, 2021)
15	CSR performance and the cost of debt: does audit quality matter?	2021	not related	(Bacha, Ajina, & Ben Saad, 2021)
16	The choice of incumbent financial auditors to provide sustainability assurance and audit services from a legitimacy perspective	2022	not related	(Ruiz-Barbadillo & Martínez-Ferrero, 2022)
17	Exploring the role of analysts in identifying and communicating the value of bank CSR activity	2024	Inverse correlation because CSR reporting quality developed bank reputation	(Adikaram & Holcomb, 2024)
18	Voluntary disclosure of GRI and CSR environmental criteria in Colombian companies	2021	not related	(Ordóñez-Castaño, Herrera-Rodríguez, Ricaurte, & Mejía, 2021)
19	The efficiency of corporate boards and firms' audit fees: the case of the FTSE financial institutions	2018	Inverse correlation because financial reporting quality influenced corporate reputation	(Nehme & Jizi, 2018)

20	Consortium blockchain- enabled smart ESG reporting platform with token-based incentives for corporate crowd-sensing	2022	Inverse correlation because ESG reporting quality affected the corporate reputation	(Wu et al., 2022)
21	Abstract: Magical Repute (The Explicit and Implicit Effect of Corporate Brand Reputation on Brand Attachment)	2017	not related	(Wiedmann et al., 2017)
22	Multinational enterprises and transparent tax reporting	2020	not related	(Middleton & Muttonen, 2020)
23	Corporate governance and corporate reputation: The role of environmental and social reporting quality	2021	Inverse correlation because sustainability reporting quality affected the corporate reputation	(Ghuslan, Jaffar, Saleh, & Yaacob, 2021)
24	Reputable Inside Directors and Internal Control Effectiveness	2022	not related	(Lin, Song, & Tian, 2024)
25	Enhancing the Role and Effectiveness of Corporate Social Responsibility (CSR) Reports: The Missing Element of Content Verification and Integrity Assurance	2017	not related	(Sethi, Martell, & Demir, 2017)
26	An empirical analysis of the relationship between the information quality of CSR reporting and reputation among publicly traded companies in Spain; [<i>Análisis empírico de la relación entre la calidad de la información de las memorias de RSC y la reputación corporativa en empresas cotizadas en España</i>]	2017	Inverse correlation because CSR reporting quality improved corporate reputation	(Pérez & Lopez-Gutierrez, 2017)
27	The ROI of social responsibility: Driving sustainability in the oil & gas sector	2010	not related	(Serwinowski & Jessica, 2010)
28	External auditors, audit committees and earnings management in France	2007	not related	(Piot & Janin, 2007)
29	Determinants of audit delay: An analysis of post- Malaysian financial reporting standards (MFRS) adoption	2021	not related	(Yaacob & Mohamed, 2021)
30	The boundary of sustainability reporting: evidence from the FTSE100	2020	not related	(Miles & Ringham, 2020)
31	Systematic review of integrated reporting: recent trend and future research agenda	2022	not related	(Nwachukwu, 2022)
32	Corporate Responsibility Reporting Reloaded: The New ESG Reporting Imperative	2011	Yes, reputation was part of the reasons companies maintained ESG reporting quality	(Frank & Horst, 2011)
33	Corporate social responsibility and non-audit service fees	2023	Inverse correlation because CSR report quality led to the maintenance of corporate reputation	(Hao, Kang, & Lee, 2023)

34	Corporate financial restatement, supply chain relationship, and trade credit financing	2022	not related	(Zongfeng & Ran, 2022)
35	The effect of auditor's industry specialization on the quality of financial reporting of the listed companies in Tehran stock exchange	2016	Inverse correlation because financial reports maintained the reputation	(Havasi & Darabi, 2016)
36	Do well-reputed companies carry out higher- quality social reporting? An empirical approach	2021	Yes, social reporting was performed by companies that tended to have a reputation	(Castilla-Polo & Ruiz-Rodríguez, 2021)
37	Extinction accounting and accountability: Empirical evidence from the West European tissue industry	2021	not related	(Corvino, Bianchi Martini, & Doni, 2021)
38	Impact of Managerial Ownership on Corporate Social Responsibility in Korea	2022	Inverse correlation because social reporting quality improved corporate reputation	(J. Cho & Ryu, 2022)
39	The reconciliation of management and shareholders through Indonesian government policy on voluntary corporate social activity disclosure	2024	Inverse correlation because reporting performance (disclosure quality) was used to avoid reputation problems	(Nurim, Harjanto, Wijaya, & Probahudono, 2024)
40	Complete and Accurate? The Role of Profit Orientation in the Production of Public Health Data	2024	not related	(Hoffmann, Karplus, & Fuchs, 2025)
41	Female tainted directors, financial reporting quality and audit fees	2020	not related	(Bhuiyan, Rahman, & Sultana, 2020)
42	Corporate environmental reputation management and financial performance of environmentally sensitive companies in Nigeria	2020	not related	(Oluseyi-Sowunmi, Iyoha, & Owolabi, 2020)
43	Does audit firm tenure enhance firm value? Closing the expectation gap through corporate social responsibility	2022	not related	(Brooks, Gill, Wong-On-Wing, & Yu, 2022)
44	Environmental social and governance (ESG) disclosure motives for environmentally sensitive industry: an emerging economy perspective	2024	Inverse correlation because regulation had more effect on reporting quality with subsequent influence on reputation	(Khamisu, Paluri, & Sonwaney, 2024)
45	Do corporate attributes impact integrated reporting quality? An empirical evidence	2022	Inverse correlation because long-term integrated reporting quality negatively affected reputation in South Africa	(Erin & Adegboye, 2022)
46	Does Media Exposure Affect Financial Reporting Quality Through Auditors	2021	not related	(Cahan, Chen, & Wang, 2021)
47	The Relationship between Corporate Social Responsibilities and Financial Reporting Quality: Focusing on Distribution & Service Companies	2018	not related	(Chae & Ryu, 2018)

48	Determinants of corporate social responsibility disclosure: An empirical study of Polish listed companies	2017	Yes, reputation was related to CSR reporting quality (Disclosure)	(Dyduch & Krasodomska, 2017)
49	Sustainability reporting practices and environmental performance among Nordic listed firms	2023	Yes, companies with an inadequate environmental reputation were more motivated to improve environmental reporting quality	(Khatri & Kjærland, 2023)
50	A literature review on the causality between sustainability and corporate reputation: What goes first?	2020	Inverse correlation because sustainability reporting quality had the potential to improve corporate reputation	(Gomez-Trujillo, Velez-Ocampo, & Gonzalez-Perez, 2020)
51	Social and environmental disclosure by Chinese firms	2014	Inverse correlation because CSR reports and CSR reporting quality had a positive effect on corporate reputation	(Lu & Abeyssekera, 2014)
52	Fostering High-Quality Corporate Development through ESG-Driven Technological Innovation: A Moderated Mediation Analysis	2024	not related	(Yu, Zuo, & Lian, 2024)
53	Shell Canada: Over a decade of sustainable development reporting experience	2008	Yes, reputation affected environmental performance reporting quality	(Maharaj & Herremans, 2008)
54	Financial reporting quality and peer group selection	2020	not related	(Dierynck & Verriest, 2020)
55	Financial Reporting Quality and Auditor Dismissal Decisions at Companies with Common Directors and Auditors*	2022	not related	(Fan, Gunn, Li, & Shao, 2022)
56	Reputation risk disclosure in the firms of Pacific Alliance	2022	not related	(Porras-Gomez, Santa-Guzman, & Orozco, 2022)
57	Corporate reputation and the timeliness of external audit and earnings announcement	2020	not related	(Khoo, Lim, & Monroe, 2020)
58	The Use of Management Accounting Information in Non-financial Reporting and Interaction with Stakeholders of Public Companies	2018	Inverse correlation because sustainability reporting improved corporate reputation	(Ahmetshina, Vagizova, & Kaspina, 2018)
59	Do socially responsible firms demand high-quality audits? An international evidence	2022	not related	(Saeed, Gull, Rind, Mubarik, & Shahbaz, 2022)
60	The influence mechanism of independent director interlocks on internal control quality: An empirical study based on reputation and learning effects	2021	not related	(Fangnan, Hongling, & Lirong, 2021)
61	Is Corporate Reputation Associated with Quality of CSR Reporting? Evidence	2017	Inverse correlation because increasing sustainability reporting	(Odriozola & Baraibar-Diez, 2017)

	from Spain		quality was related to corporate reputation	
62	Earnings management in corporate enterprises in India: A test for multi-nationality, reputation and related variables	2018	not related	(Goel, 2018)
63	Busy boards and corporate earnings management: an international analysis	2019	not related	(Ferris & Liao, 2019)
64	Legitimizing corporate reputation in times of employee distress through disclosure: Media exposure in the electronic manufacturing services industry in China	2018	not related	(Li, Haque, & Chapple, 2018)
65	Reporting as a booster of the corporate social performance effect on corporate reputation	2020	Inverse correlation because reporting quality improved reputation	(Pérez-Cornejo, de Quevedo-Puente, & Delgado-García, 2020)
66	The relationship between stock repurchase completion rates, firm reputation and financial reporting quality: a commitment-trust theory perspective	2022	not related	(Bhandari, Golden, Walker, & Zhang, 2022)
67	Relation between sustainability-related communication and competitiveness in the chemical industry	2017	not related	(Hyršlová, Tomšík, & Vnoučková, 2017)
68	Corporate social performance and non-financial reporting in the cruise industry: Paving the way towards UN Agenda 2030	2022	Yes, reputation motivated disclosure quality	(Di Vaio, Varriale, Di Gregorio, & Adomako, 2022)
69	FRC intervention, financial reporting quality and due diligence	2020	not related	(Yuan, Lan, & Seufert, 2020)
70	The Landscape of Corporate Social Responsibility in Uganda: Its Past, Present and Future	2016	not related	(Katamba & Nkiko, 2016)
71	Corporate Governance and Financial Reporting Quality: The Mediation Role of IFRS	2023	not related	(Gardi, Aga, & Abdullah, 2023)
72	Does auditor reputation “discourage” related-party transactions? The French case	2015	not related	(Bennouri, Nekhili, & Touron, 2015)
73	The financial reporting systems quality (FRSQ) and institutional investors: The case of an emerging market	2022	not related	(Al-Qadasi, Al-Jaifi, Al-Rassas, & Al-Qublani, 2022)
74	Towards broader implementation of corporate sustainability and sustainability reporting in the construction industry in Singapore	2014	Inverse correlation because the expansion of sustainability reporting quality improved corporate reputation	(Davis-Tan & Chia, 2014)

75	Building corporate reputation through corporate social responsibility (CSR) reports: The case of extractive industries	2016	Yes, reputable companies limit the transparency of some aspects which leads to a reduction in CSR reporting quality	(Sethi, Martell, & Demir, 2016)
76	Sustainability reporting and corporate reputation of Malaysian IPO companies	2022	Inverse correlation because SR quality could improve the CR of Malaysian companies	(Abbas, Mehmood, Lazim, & Aman-Ullah, 2022)
77	Corporate social responsibility reporting quality, board characteristics and corporate social reputation: Evidence from China	2015	Inverse correlation because CSR reporting quality had a positive effect on corporate social reputation	(Lu, Abeyssekera, & Cortese, 2015)
78	Social and environmental disclosure in Chinese firms	2014	not related	(Lu & Abeyssekera, 2014)
79	Impact of Voluntary Disclosures on Corporate Brand Equity	2017	not related	(Sarkar & Bhattacharjee, 2017)
80	Does managerial ability affect disclosure? Evidence from earnings press releases	2021	not related	(Yan, Arslan-Ayaydin, Thewissen, & Torsin, 2021)
81	Sustainability reporting and reputation risk management: An Australian case study	2011	Yes, reputation motivated sustainability reporting disclosure quality	(Hogan & Lodhia, 2011)
82	Defined benefit pension policies and social responsibility performance: do socially responsible firms walk the talk?	2021	Inverse correlation because CSR played a role in improving corporate reputation	(Harjoto & Laksmana, 2021)
83	Integrated Reporting, Connectivity, and Social Media	2016	not related	(Rivera-Arrubla & Zorio-Grima, 2016)
84	Not all bad news is harmful to a good reputation: evidence from the most visible companies in the US	2024	Inverse correlation because disclosing bad CSR news could have a positive impact on reputation	(C. H. Cho, Fabrizi, Pilonato, & Ricceri, 2024)
85	Social responsibility and environmental safety risks monitoring of metallurgical companies using an industrial approach	2020	not related	(Kazakova, Kogdenko, Bobkova, Sivkova, & Krioni, 2020)
86	The third- person effects in the investment decision making: a case of corporate social responsibility	2018	Inverse correlation because CSR disclosure had a positive effect on reputation	(Laskin, 2018)
87	Forming the life insurance companies' reputation in Ukrainian realities	2019	not related	(Okhrimenko & Manaïenko, 2019)
88	Changes in the Co-valence Ethical Quote, Financial Performance and Financial Reporting Quality	2016	not related	(Elayan, Li, Liu, Meyer, & Felton, 2016)
89	Independent director reputation incentives and stock price informativeness	2017	not related	(Sila, Gonzalez, &

				Hagendorff, 2017)
90	Does director- level reputation matter? Evidence from bank loan contracting	2016	not related	(Lin, Song, & Tian, 2016)
91	Corporate reputation and earnings quality	2009	not related	(Luchs, Stuebs, & Sun, 2009)
92	Board monitoring and audit fees: the moderating role of CEO/chair dual roles	2018	not related	(Jizi & Nehme, 2018)
93	Can CSR Disclosure Protect Firm Reputation During Financial Restatements?	2021	Inverse correlation because consistent CSR reporting could reduce reputation damage	(Zhang, Shan, & Chang, 2021)
94	Does intellectual capital disclosure matter for audit risk? Evidence from the UK and Italy	2016	not related	(Demartini & Trucco, 2016)
95	Corporate reputation and CSR reporting to stakeholders: Gaps in the literature and future lines of research	2015	not related	(Pérez, 2015)
96	The diffusion and adoption of integrated reporting: a cross-country analysis on the determinants	2022	not related	(Oktorina, Siregar, Adhariani, & Mita, 2022)
97	Is earnings quality associated with corporate social responsibility?	2012	not related	(Yoon, Kim, & Lee, 2019)
98	Deconstructing Accrual Quality: Unveiling the Relationship Between Market-Based Accounting Measures and Accrual Manipulation in Saudi Arabian Companies	2023	not related	(Elrayah & Makhmudov, 2023)
99	Determinants of voluntary formation of risk management committees: Evidence from an emerging economy	2014	not related	(Sekome & Lemma, 2014)
100	Evaluation of the environmental, social and governance information disclosed by Spanish-listed companies	2013	Regulation and reputation appeared to be the main drivers to improve ESG reporting quality.	(De La Cuesta & Valor, 2013)
101	Litigation risk and the financial reporting credibility of big 4 versus non-big 4 audits: Evidence from Anglo-American countries	2004	not related	(Khurana & Raman, 2004)
102	Board Characteristics and Audit Fees	2002	not related	(Carcello, Hermanson, Neal, & Riley, 2002)
103	Socially responsible investment and corporate social and environmental reporting in the UK: An exploratory study	2001	not related	(Friedman & Miles, 2001)
104	The Corporate Performance Conundrum: A Synthesis of	1990	Inverse relation because a good reporting system led to a high level of commitment to reputation.	(Varadarajan & Ramanujam, 1990)

	Contemporary Views and an Extension			
105	Corporate reputation is becoming more important	2004	not related	(Lawson.B, 2004a)
106	Corporate reputation is becoming more important	2004	not related	(Lawson.B, 2004b)
107	The existence and independence of audit committees in France	2004	not related	(Piot, 2004)
108	Practical steps towards sustainability in the retail trade: The case of Finland's Kesko	2003	not related	(Kuisma.J, 2003)
109	Corporate Reputation: Image and	2001	not related	(Pruzan, 2001)

Table 2. Articles that showed an inverse correlation between corporate reputation and reporting quality

No	Title	Year	Correlation between corporate reputation and reporting quality
1	Board characteristics and integrated reporting quality: evidence from ESG European companies	2022	Inverse correlation because the results stated that ESG and sustainability reporting quality affected reputation
2	Reputation risk management: A corporate social responsibility reporting perspective	2010	Inverse correlation as observed in the ability of quality CSR reporting disclosure to reduce the risk of reputation decline
3	A review and analysis of impression management with photographs in sustainability reporting	2024	Inverse correlation because sustainability reporting quality affected the corporate reputation
4	Exploring the role of analysts in identifying and communicating the value of bank CSR activity	2024	Inverse correlation because CSR reporting quality assisted the development of bank reputation
5	The efficiency of corporate boards and firms' audit fees: the case of the FTSE financial institutions	2018	Inverse correlation because corporate financial reporting quality affected reputation
6	Consortium blockchain- enabled smart ESG reporting platform with token-based incentives for corporate crowd-sensing	2022	Inverse correlation because ESG reporting quality affected the corporate reputation
7	Corporate governance and corporate reputation: The role of environmental and social reporting quality	2021	Inverse correlation because sustainability reporting quality affected the corporate reputation
8	An empirical analysis of the relationship between the information quality of CSR reporting and reputation among publicly traded companies in Spain; [<i>Análisis empírico de la relación entre la calidad de la información de las memorias de RSC y la reputación corporativa en empresas cotizadas en España</i>]	2017	Inverse correlation because CSR reporting quality improved corporate reputation
9	Corporate social responsibility and non-audit service fees	2023	Inverse correlation because companies provided quality CSR report to maintain reputation
10	The effect of auditor's industry specialization on the quality of financial	2016	Inverse correlation because financial reports assisted

	reporting of the listed companies in Tehran stock exchange		companies in maintaining a reputation
11	Impact of Managerial Ownership on Corporate Social Responsibility in Korea	2022	Inverse correlation because social reporting quality improved corporate reputation
12	The reconciliation of management and shareholders through Indonesian government policy on voluntary corporate social activity disclosure	2024	Inverse correlation because performance reporting (disclosure reporting quality) was conducted to avoid reputation problems
13	Environmental social and governance (ESG) disclosure motives for environmentally sensitive industry: an emerging economy perspective	2024	Inverse correlation because regulation had more effect on the reporting quality with subsequent effect on reputation
14	Do corporate attributes impact integrated reporting quality? An empirical evidence	2022	Inverse correlation because long-term integrated reporting quality negatively affected reputation in South Africa
15	A literature review on the causality between sustainability and corporate reputation: What goes first?	2020	Inverse correlation because sustainability reporting quality had the potential to improve corporate reputation
16	Social and environmental disclosure by Chinese firms	2014	Inverse correlation because CSR reporting quality had a positive effect on the reputation
17	The Use of Management Accounting Information in Non-financial Reporting and Interaction with Stakeholders of Public Companies	2018	Inverse correlation because sustainability reporting improved corporate reputation
18	Is Corporate Reputation Associated with Quality of CSR Reporting? Evidence from Spain	2017	Inverse correlation because increasing sustainability reporting quality was associated with corporate reputation
19	Reporting as a booster of the corporate social performance effect on corporate reputation	2020	Inverse correlation because reporting quality improved reputation
20	Towards broader implementation of corporate sustainability and sustainability reporting in the construction industry in Singapore	2014	Inverse correlation because increasing sustainability reporting quality improved corporate reputation
21	Sustainability reporting and corporate reputation of Malaysian IPO companies	2022	Inverse correlation because CSR reporting quality improved the CR of Malaysian companies
22	Corporate social responsibility reporting quality, board characteristics and corporate social reputation: Evidence from China	2015	Inverse correlation because CSR reporting quality had a positive effect on corporate social reputation
23	Defined benefit pension policies and social responsibility performance: do socially responsible firms walk the talk?	2021	Inverse correlation because CSR was important to the improvement of corporate reputation
24	Not all bad news is harmful to a good reputation: evidence from the most visible companies in the US	2024	Inverse correlation because bad CSR disclosure reporting had a positive effect on reputation

25	The third-person effects in the investment decision making: a case of corporate social responsibility	2018	Inverse correlation because CSR disclosure
26	Can CSR Disclosure Protect Firm Reputation During Financial Restatements?	2021	Inverse correlation because consistent CSR reporting could reduce reputation damage
27	The Corporate Performance Conundrum: A Synthesis of Contemporary Views and an Extension	1990	Inverse correlation because a good reporting system showed a high level of commitment to reputation

Table 3. Articles correlation between corporate reputation and reporting quality

No	Title	Year	Correlation between corporate reputation and reporting quality
1	Board characteristics and integrated reporting quality: evidence from ESG European companies	2022	Inverse correlation because the results stated that ESG and sustainability reporting quality affected reputation
2	Reputation risk management: A corporate social responsibility reporting perspective	2010	Inverse correlation as observed in the ability of quality CSR reporting disclosure to reduce the risk of reputation decline
3	A review and analysis of impression management with photographs in sustainability reporting	2024	Inverse correlation because sustainability reporting quality affected the corporate reputation
4	Exploring the role of analysts in identifying and communicating the value of bank CSR activity	2024	Inverse correlation because CSR reporting quality assisted the development of bank reputation
5	The efficiency of corporate boards and firms' audit fees: the case of the FTSE financial institutions	2018	Inverse correlation because corporate financial reporting quality affected reputation
6	Consortium blockchain- enabled smart ESG reporting platform with token-based incentives for corporate crowd-sensing	2022	Inverse correlation because ESG reporting quality affected the corporate reputation
7	Corporate governance and corporate reputation: The role of environmental and social reporting quality	2021	Inverse correlation because sustainability reporting quality affected the corporate

8	An empirical analysis of the relationship between the information quality of CSR reporting and reputation among publicly traded companies in Spain; [<i>Análisis empírico de la relación entre la calidad de la información de las memorias de RSC y</i>	2017	reputation Inverse correlation because CSR reporting quality improved corporate reputation
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