Reputação Corporativa: uma análise das produções científicas no Brasil

Corporate Reputation: an analysis of scientific productions in Brazil

Reputación Corporativa: un análisis de producciones científicas en Brasil

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PALAVRAS-CHAVE
Reputação corporativa; Base Spell; Periódicos Nacionais; Produção Acadêmica.

Resumo: O Brasil passa por um importante momento sobre reflexões, preservação e estabelecimento da Reputação Corporativa. A busca para manter equilíbrio entre diversos aspectos, tais como econômicos, sociais e de prestigio é um desafio para a sobrevivência dos negócios e tem levado as empresas a adotarem estratégias para contornar o problema. O objetivo deste artigo é investigar o perfil, as particularidades e como as produções científicas brasileiras abordam os temas Reputação, Reputação Corporativa, Imagem Corporativa, no período de 2004 a 2018. Para tanto, foi desenvolvido um estudo bibliométrico das publicações localizadas na Base Spell, utilizando como parâmetro a Lei de Lotka (1926) que propõe medir a produtividade dos autores; a Lei de Bradford (1934) tende medir a dispersão do conhecimento científico em publicações periódicas; e a terceira Lei de Zipf (1949) objetiva medir a distribuição de frequências de palavras em um texto. Os resultados da pesquisa permitiram identificar 46 artigos sobre o assunto. Os temas com maior destaque em quantidade de artigos são elencados nas categorias de análise: Responsabilidade Social, Marca Corporativa, Responsabilidade Socioambiental. A partir dos resultados, percebeu-se uma crescente preocupação com a temática e um aumento das publicações a partir de 2014. De forma geral, as pesquisas associam práticas de boa reputação corporativa ao desempenho organizacional, melhoria de qualidade, melhoria da reputação, redução de resíduos, entre outros ganhos.

Palavras-chave: Reputação corporativa; Base Spell; Periódicos Nacionais; Produção Acadêmica.
Abstract: Brazil is going through an important moment regarding reflections, preservation and establishment of Corporate Reputation. The quest to maintain balance between different aspects, such as economic, social and prestigious is a challenge for business survival and has led companies to adopt strategies to overcome the problem. The aim of this article is to investigate the profile, the particularities and how Brazilian scientific productions address the themes Reputation, Corporate Reputation, Corporate Image, from 2004 to 2018. For this purpose, a bibliometric study of the publications located at Base Spell was developed, using as a parameter Lotka's Law (1926) that proposes to measure the authors' productivity; Bradford's Law (1934) tends to measure the dispersion of scientific knowledge in periodical publications; and the third Zipf Law (1949) aims to measure the distribution of word frequencies in a text. The results of the research allowed to identify 46 articles on the subject. The most prominent topics in terms of number of articles are listed in the analysis categories: Social Responsibility, Corporate Brand, Social and Environmental Responsibility. From the results, it was noticed a growing concern with the theme, corroborating an increase in publications since 2014. In general, research associates good corporate reputation practices with organizational performance, quality improvement, reputation improvement, reduction of waste, among other gains.

Keywords: Corporate Reputation; Base Spell; National Newspapers; Academic Production.

Resumen: Brasil atraviesa un momento importante con respecto a las reflexiones, la preservación y el establecimiento de la reputación corporativa. La búsqueda de mantener el equilibrio entre diferentes aspectos, como el económico, social y prestigioso, es un desafío para la supervivencia empresarial y ha llevado a las empresas a adoptar estrategias para superar el problema. El propósito de este artículo es investigar el perfil, las particularidades y cómo las producciones científicas brasileñas abordan los temas Reputación, Reputación corporativa, Imagen corporativa, de 2004 a 2018. Para este propósito, se desarrolló un estudio bibliométrico de las publicaciones ubicadas en Base Spell, utilizando como parámetro la Ley de Lotka (1926) que propone medir la productividad de los autores; La Ley de Bradford (1934) tiende a medir la dispersión del conocimiento científico en publicaciones periódicas; y la tercera Ley Zipf (1949) tiene como objetivo medir la distribución de frecuencias de palabras en un texto. Los resultados de la investigación permitieron identificar 46 artículos sobre el tema. Los temas más destacados en términos de número de artículos se enumeran en las categorías de análisis: Responsabilidad social, Marca corporativa, Responsabilidad social y ambiental. A partir de los resultados, se percibió una creciente preocupación con el tema, corroborando un aumento en las publicaciones desde 2014. En general, la investigación asocia las buenas prácticas de reputación corporativa con el desempeño organizacional, la mejora de la calidad, la mejora de la reputación, la reducción de desperdicio, entre otras ganancias.

Palabras clave: Reputación corporativa; Hechizo base; Periódicos nacionales; Producción Académica.
Introduction

The modern organizational environment has been demanding more and more innovation and creativity. In this scenario, organizational creativity is a factor of competitive advantage that provides more effective solutions to problems and better organizational performance (Byttebie; Vullings, 2015). Coraiola et al. (2017) define dynamic capabilities as processes developed by organizations to remain competitive. Thus, a company must have valuable, rare, difficult-to-imitate resources to maintain a sustainable competitive advantage. Through influence, innovation, and a good reputation, the organization conquers and maintains space in the consumer environment (Silva et al., 2016).

For Horvath (2017), a company’s reputation corresponds to how its staff, customers, suppliers, and society view it. Therefore, a good reputation requires honesty. Because it is an intangible asset, reputation is difficult to measure since it is not acquired through capital but built over time, and customers, suppliers, employees, and other users can evaluate and influence it.

Frazon (2011) states that a company's success is not only related to monetary values or taxation but also how its collaborators, customers, and society see it. The way society views a company is significant for its development. Through a good reputation, a company can guarantee and develop bonds of trust with new and existing customers, attaining certainty in its products and mitigating competitive effects (Frazon, 2011).

However, Vilares (2013), despite viewing the reputational risk as the most difficult to assess, measure, and understand, lists three important premises associated with it: (I) it is a socially constructed risk since the opinion of each individual can influence their perspective; (II) it has a dual aspect; (III) it is necessary to learn from the mistakes of the past and improve the perspective for the future. Thus, when the public has a positive view of the organization, they tend to present a favorable attitude toward it.

A good reputation positively influences customers, helping them choose the brand and persuade other consumers. However, once the company is "contaminated" with a poor reputation, restoring public trust is extremely challenging and complicated (Gonçalo, 2017). A good reputation provides, in addition to financial development, differentiation and prominence among peers. Managing reputation and monitoring the risks to which a company is exposed is one of the main corporate challenges (Menezes, 2011).

Oliveira et al. (2012) point out that scientific communication is a relevant factor for society since it is crucial to spread knowledge from a given field. In these terms, this study presents the following problem: what are the main characteristics of Brazilian scientific productions addressing themes related to reputation and corporate image from 2004 to 2018? Analyzing academic production is essential to understanding and spreading scientific studies. Thus, the goal of this study is to investigate the central characteristics and approaches of scientific works about the themes of reputation and corporate image in Brazil. For this purpose, we analyzed papers published from 2004 to 2018 in scientific journals that are part of the Spell database.

Considering that it is not a well-explored theme, it is justifiable to carry out the investigation to broaden the horizons related to the subject. Therefore, this study finds, through bibliometric and sociometric indicators, information that can instigate new applications and understandings and has the potential to contribute to future research and academic knowledge in the field. Thus, the study seeks to expand and disseminate the theme of corporate reputation in the context of scientific literature.

Theoretical research elements

This section presents the theoretical framework involving the concepts of reputation, corporate reputation, and corporate image.

Reputation

Several areas of the literature approach reputation, including fields like accounting, economics, sociology, strategy, and marketing (AROEIRA et al., 2016). A company builds a reputation through choices and generated opinions. No matter how many events a company may go
through, every single one is remembered, one way or the other. Reputation is a resource viewed as a competitive advantage. It represents an intangible asset that generates tangible results (Macêdo et al., 2011). Reputation corresponds to the image associated with the company's decisions; it reflects the path traveled and the time spent by the company building this resource.

In addition to being an intangible asset, difficult to measure, reputation involves something more lasting, a reflection of the identity traits of the company. According to Fombrun (2006, apud Torres; Gonçalves, 2010), reputation is a segment of image influenced by attributes like credibility, trust, and responsibility.

Reputation arises as a response to the company's attitudes and how it is seen by society and its stakeholders. Analyzing reputation enables us to identify the factors that weaken it, providing the company with methods and procedures to improve it. It encompasses all sectors of the economy and, in competitive scenarios aggravated by uncertainties (related to the market, macroeconomics, politics, disruptive technologies, and operational risks, among others), it is increasingly difficult to determine and act on the crucial elements for the success of companies (Zabisky, 2016).

In the mid-1990s, terms like identity, image, prestige, goodwill, esteem, and status were used as synonyms of organizational reputation (Wartick, 2002) or, at the very least, were very close to its meaning. Given this panorama, the following studies address reputation from several perspectives.

Brito (2008) studied the relationship between reputation and business performance through interviews in the banking sector. The results revealed a low correlation between the image and reputation of the agencies among the clients and their economic performance.

Gonçalves et al. (2009) investigated the impacts of corporate social responsibility on a company's reputation. They employed interviews as the structure for data analysis and concluded that social responsibility actions strongly affect the company's reputation and the trust established with the community.

Ramalho and Resende (2016) studied reputation in the public transport sector. The goal was to identify the most relevant reputation attributes in the perception of each public. The model aimed to measure an organization's reputation by assessing seven dimensions: performance, products and services, innovation, work environment, governance, citizenship, and leadership. From the results, the authors concluded that the company investigated had a poor reputation with the public.

According to Machado (2002), several interconnected areas influence a company's corporate image. Socioenvironmental responsibility, which always stands out in the modern context, is one such area. Figueiredo (2006) explains that several attributes make up the organizational image and states that better management requires the individual analysis of each. That way, the company can implement an effective strategy to improve and build its image.

Thus, the company does not have complete control over the construction of its reputation since it depends on a set of factors. Some of these factors are out of its sphere of action and cannot be controlled, which increases the complexity of its formation (Lima et al., 2015).

Corporate Reputation

Castro (2008) states that corporate reputation is a source of competitive advantage and a relevant factor in creating value for shareholders. Thus, reputation is an asset and a significant strategic resource for the company to remain competitive. Corporate reputation is built gradually. It is a "good" acquired through actions and individual perceptions. Thus, it consists of the complete evaluation conducted by stakeholders regarding the company over time (Roberts; Dowling, 2002; Oliveira et al., 2012).

Considering the factors that prevent or hinder the discovery of the actual value of a corporation, one of the estimation methods is to verify its reputation among its clients, investors, and society (Macêdo et al., 2011). Newton's Third Law states that every action generates a reaction (Isaac Newton, 1643-1727), so many events may transform an individual's perception of the
company, whether positive or negative, redefining corporate reputation.

The idea of considering reputation a variable item depending on the actions or events occurring in the organization establishes that when interpreting a new action, stakeholders may see these events as destructive or constructive for reputation. They may transform the individual's perception of the company, whether positive or negative, redefining its corporate reputation.

Among intangible assets, corporate reputation gains prominence in academic and business circles, given that the proper management of corporate reputation provides a competitive advantage and other benefits, such as, for instance, superior performance (Bandeira et al., 2015).

Corporate reputation is represented by the balance of positive and negative assessments (Roberts; Dowling, 2002) that result from the impressions experienced by employees, customers, and other users. It can be understood as an outcome arising from past and present actions and future aspects of organizational behavior (Feldman et al., 2014).

Stakeholders are attracted by companies with good corporate reputations, which result from good market practices, like transparency, commitment, and quality of products or services (Roberts; Dowling, 2002). A positive reputation acts as a magnet, attracting investors, decreasing capital costs, bringing in new customers, retaining current buyers, motivating employees, generating favorable press coverage, and affecting financial analyses favorably (Almeida, 2005; Castro, 2008).

Corporate Image

Thomaz and Brito (2006) define the corporate image as the personal perception of a company at a given moment. It is developed through the messages emitted by the company in an effort to be remembered by consumers. Thus, we observe that the corporate image is not felt only by its logo, products, or services but by all stakeholders interested in its performance.

The image results from a complex assessment of the recent comments about the institution. It is the conception of the representation of customers and other users of the services or goods of organizations. Together with affective elements, it is based on the information collected in the interaction between users and the organization (Costa; Pelissari, 2017).

Knowing how the corporate image is formed helps to understand the factors that affect it and see how to promote desired changes (Monken et al., 2015). Aligning corporate image to attitudes of social conduct is essential to add value. Monken et al. (2015) present several cognitive factors that help companies to incorporate social value into their image, such as appropriate conduct toward employees, innovation in business or the relationship with society, brand credibility, reliability of the sales force, product quality, and initiatives of education and ethics.

Methodological elements of the research

This study analyzes the profile, specificities, and how Brazilian scientific productions approach the themes of reputation, corporate reputation, and corporate image. The investigation is based on a bibliometric survey of papers published in journals available in the Spell database covering the 2004-2018 period.

Applying a bibliometric analysis helps us understand new themes and identify trends for future studies (Silva et al., 2016). It is a method of surveying academic actions by analyzing data that may present the same attributes (Machado; Beuren, 2014). Moraes (2008) defines bibliometric research as an analysis that supports the production of new scientific works. Bibliometric analysis establishes a positive relationship between scientific research and production, considering innovation as the theme (Ribeiro; Corrêa, 2014).

The three main bibliometric laws are I) Lotka's Law of 1926, which proposes to measure the productivity of authors; II) Bradford's Law of 1934, which aims to measure the dispersion of scientific knowledge in journals; III) Zipf's Law of 1949, whose goal is to measure the frequency distribution of words in a text (Rodrigues; Viera, 2016).

This study adopts the Spell database as a reference. It is the largest directory of academic journals in Public Administration, Business, Accounting, and Tourism in Brazil. The Spell database currently comprises 119 scientific
journals whose rating in Qualis Capes ranges from A1 to B5. We searched the database for the themes of reputation, corporate reputation, and corporate image employing the following terms: reputation, corporate reputation, and corporate image. The search was based on the title and keywords of each paper.

This was a necessary procedure to find all papers related to the subject. Thus, the first search returned 160 works. After further filtering and checking for thematic matches, we selected 46 papers. We analyzed them through three indicators first: (I) journals; (II) authors; and (III) themes approached. Then, we analyzed the bodies of text in the abstract of each paper. Thus, we tabulated and analyzed the abstracts using the Iramuteq software, extracting the following indicators: (I) Text statistics; (II) Reinert’s Method or Descending Hierarchical Classification (DHC); and (III) Word Cloud. We decomposed these variables into charts and figures, shown in the research results.

Presentation and discussion of results

This section comprises the analysis of the 46 selected papers about corporate reputation. The papers were published in 32 different journals. The Revista Universo Contábil stands out with four publications. The other journals published one or two works related to the theme of this study. Using Bradford’s Law, which calculates the scientific production of academic journals (Rodrigues; Viera, 2016), we observe their importance in expanding, developing, and spreading the accounting field in the national context.

Regarding the number of publications per author, we identified 140 researchers, categorized as lead authors or co-authors, as shown in Figure 1.

We observe that, among the authors in the field, ten have at least two papers published. The authors Marcia Martins Mendes de Luca (six papers), Alan Diógenes Góis and Alessandra Carvalho Vasconcelos (four), and Gerlando Augusto Sampaio Franco de Lima (three) stand out. However, most authors (80%) published only one paper. This scenario is in harmony with Lotka’s Law, which measures author productivity (URBIZAGASTEGUI, 2008) and states that few researchers publish in higher numbers.

Figure 2 shows the evolution of the publication of papers related to the theme.

The number of publications reveals an increase from 2013, going from four to eight in 2016, five in 2017, and, up to the development of the research, two publications were made in 2018. Over the last five years, the themes that stood out were reputation measurement, trust, social responsibility, value creation, and social marketing. The other 11 themes had only one paper.
Among the papers about measuring corporate reputation, the following stood out: Hékis et al. (2014), which sought to measure the reputation of banks; Vieira and Couto (2015), which aimed to validate a scale designed to measure the reputation of universities; Feldman et al. (2014) described the concept of corporate reputation and analyzed some of the central elements of its measurement; Ferreira and Luiz (2016) created an index to measure the corporate reputation of a public HEI; Ramalho and Resende (2016) sought to design a model to measure the reputation of an organization assessing seven dimensions, namely performance, products and services, innovation, work environment, governance, citizenship, and leadership.

Focusing on how trust relates to reputation, the following works stand out: Rodrigues et al. (2014) studied the banking sector and presented that a good reputation and image help gain trust in the market and thus create lasting relationships with the target public. In 2016, three papers about the theme were published. The authors used different approaches: Eberle et al. (2016) developed and tested a theoretical model to verify the relationship between trust and reputation as antecedents of customer retention. Feitosa and Garcia (2016) conducted a study about the theoretical relationship between the constructs of trust and reputation, analyzing the coherence of indicators presented by the reputation systems of two large Brazilian websites that evaluate companies. Milan et al. (2016) studied how companies should understand relationship maintenance, investigating constructs that entail customer retention.

The main studies focusing on social responsibility were Fonseca et al. (2014), which identified the influence of Corporate Social Responsibility (CSR) on brand image and corporate reputation, Azevedo et al. (2016), which observed CSR actions as a source of improvements for the company's reputation, Baraibar-Diez and Sotorrio (2018), which assessed the importance of transparency as a "link" between CSR and the creation of corporate reputation, and Lima et al. (2015), which studied CSR initiatives that can result in improvements in the company's image from the customers' perspective.

The review found three papers on the theme of value creation. Luca et al. (2015) investigated the relationship between corporate reputation (CR) and wealth creation by companies listed in the Brasil, Bolsa, Balcão (B3) stock exchange. They found that CR is a determining factor in explaining wealth creation. Torres et al. (2017) tested the relationship between the ability of a good reputation's antecedents and value creation for the company. The results revealed that proper reputation management improves the value of the company's brand for the consumer. Góis et al. (2017) considered reputation a strategic resource capable of generating a competitive advantage for the company. In their sample, they found that corporate reputation positively influences value creation. Therefore, it is a positive resource that entails a competitive advantage when perceived by the various users of the company.

Among the papers related to social marketing, Monken et al. (2015) analyzed to what extent social marketing influences the corporate image and reputation, Silva and Casas (2018) examined what factors influence the reputation of the Marketing Department (MD) of Community Higher Education Institutions (CHEI) and whether this reputation affects the market orientation of these institutions.

To characterize the content present in the papers analyzed, we analyzed the text corpus using the Iramuteq software. The software conducted and processed five types of text analysis: Text Statistics, Reinert Method or Descending Hierarchical Classification, Classification by Reinert Method: CFA by authors, Similarity, and Word Cloud. They are described below.

Text Statistics seek to identify the number of words, the average frequency of occurrences, vocabulary search, and the reduction of words based on their roots (reduced forms), taking Zipf's Law as a parameter. The analysis of the text corpus composed by the 46 abstracts of the selected papers returned the following data: the number of words in the corpus: 8,213; the number of forms: 1,410; the number of hapaxes (words that appeared only once in the entire corpus): 694; the average of occurrences (a division of the words in the corpus by the number of texts): 178.54.

Figure 4 shows the Dendrogram of Descending Hierarchical Classification of the research.
The text analysis based on the Reinert Method or Descending Hierarchical Classification (DHC) uses correlation logic from the segmentation of the text corpus. It seeks to present a hierarchical scheme of classes (SALVIATI, 2017). The Dendrogram of Descending Hierarchical Classification shown in Figure 4 allows us to understand the expressions and each of the words employed by the researchers in their papers. As observed, first the corpus was divided into one subcorpus named Class 6. Then, it originated two subcorpora composed of Class 3 and 2, and also Class 1, which was subdivided into other two Classes (5 and 4).

Class 6 (the first classification) concerns methodological matters, such as data, questionnaires, analyses, exploratory methods, and instruments. Therefore, it encompasses all studies. Class 5 contains studies about assessment and matters related to corporate image, such as identity, product, and importance. Class 4 presents the papers related to marketing matters, like influence, consumer, corporate social responsibility, society, responsibility, brand, and other aspects.

Class 3 presents the studies related to punitive aspects, cataloging restrictions, debts, market, and price. Thus, this class contains papers that approach corporate reputation in a more restrictive environment, investigating the punitive aspects of companies that violated rules and consequently suffered penalties in their corporate patrimony. It is worth highlighting that these papers addressed issues that interfere with a company's economic value.

Class 2 encompassed studies about disclosing information related to various areas, such as capital and the environment, covering corporate social and environmental responsibility, transparency, stock prices, corporate governance, and sustainability. Finally, Class 1 contains papers related to economic and financial performance, measurement, economic, financial, and organizational aspects, and reputation, that is, studies related to corporate reputation.

The DHC ended with six stable classes, each composed of units of text segments with similar vocabulary. Besides the Dendrogram, this result interface also allows the identification of the lexical content of each class and a factorial representation of the DHC. The Cartesian plane identifies the approximations/distances between the classes accurately according to their arrangement in the quadrants, as shown in Figure 5, Classification by the Reinert Method: CFA of Authors.

The Cartesian plane shows the forming subjects of each class. The authors that stand out were: i) Class 1 (red) - Geller (2014), who investigated financial performance, and Vance and Ângelo (2007), who studied theoretical questions related to corporate reputation; ii) Class 2 (gray) - Calegari et al. (2016), who investigated the theme as it relates to stock prices, Almeida-Santos et al. (2012), who focused on the theme as it relates to social and environmental responsibility, and Bandeira et al. (2015), who studied business performance; iii) Class 3 (green) - Gois et al. (2017) and Amaral and Santos (2017), who addressed the theme in terms of value creation; iv) Class 4 (light blue) - Fonseca et al. (2014), who focus on social responsibility, Feitosa and Garcia (2016), who linked the theme to trust-related issues, and Monken et al. (2015), who researched social marketing; v) Class 5 (dark blue) - Rodrigues et al. (2017) and Leite et al. (2006), who investigated corporate image; and vi) Class 6 (pink) - Salume et al. (2016), who studied decision-making. Figure 5 shows the results.
The similarity analysis allows us to infer the text construction structure and themes of relative importance from the co-occurrence of words. This analysis is based on the theory that the results help to study the relationships between objects of a mathematical model. Using Iramuteq, the similarity analysis shows a figure representing the connection between words in the text corpus.

Figure 6 presents the similarity analysis of the review conducted. It reveals the words with the highest correlation between papers, highlighting those with the highest frequency and their connection with other words. Among the most prominent terms are reputation, company, and corporate, which are interconnected within the papers reviewed. Other words stand out less but are also interconnected, like image, result, study, and research.

Regarding the word cloud, Salviati (2017) points out that it is a more simple lexical analysis that shows a collection of terms structured as a cloud. It presents words in different sizes. The largest ones are more significant in the text corpus, allowing us to identify keywords quickly. Figure 7 presents the word cloud constructed using data from the text corpus.

In Figure 7, the highlighted words refer to the theme of this study: corporate reputation. These results indicate the robustness of the studies selected, revealing that the text corpus can identify the contents present in the studies that connect reputation and corporate image.

Final Considerations

The goal of this study was to investigate the profile and specificities of academic productions concerning the subject of corporate reputation. For this purpose, we conducted a bibliometric and sociometric analysis of papers whose journals compose the Spell database in the 2004-2018 period. The Revista Universo Contábil (RUC) stands out in the results with the most papers published. Ten authors in the field have at least two papers published, with the scholar Marcia M. M. de Luca standing out with six publications on the subject in different journals. However, most (80%) authors published only one paper, in harmony with Lotka's Law, which dictates that few researchers publish more about a single subject.

The review identified 19 subjects, with social responsibility, corporate brand, and socio-
environmental responsibility standing out. Furthermore, the other 16 subjects appeared only once or twice in the studies selected. This finding becomes relevant as it presents a gap to be studied in the context of corporate reputation. It may be an object for analysis in academia and, subsequently, contribute to advancing the research in this field of study in Brazil.

The results also showed that the main approaches of the papers cover theoretical discussions, as well as models of measurement and empirical estimation of corporate reputation. Moreover, the studies addressed the perception and relevance of corporate reputation, as well as matters related to social and environmental responsibility and negative issues that can affect a company's reputation.

The text corpus of the review showed the most relevant authors in each text segment or class. These results allow us to deepen our knowledge about the different approaches that studied the theme, especially regarding the difficulty in identifying measurement models and risks related to corporate reputation.

Thus, the macro vision of the academic production about the theme of corporate reputation, published in scientific journals in the Spell database between 2004 and 2018, reveals the panorama of these academic productions in Brazil. These results can guide researchers of the field to conduct new investigations about the subject and advance the studies in several fields of knowledge, especially in accounting and business.

The research results are limited to the methodological procedures and papers selected. We suggest that future studies broaden the focus of study using international databases to enable a comparative analysis of approaches and trends of the subject in different countries.

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