



## **The Role of Digital Media in Accounting Transparency and Corporate Image: SDGs Communication Approach**

**Irfan Sophan Himawan<sup>1</sup>, Ade Sudarma<sup>2</sup>, Tina Kartini<sup>3</sup>, Andri Indrawan<sup>4</sup>**

**Kanyapat Pattanapokinsakul<sup>5</sup>**

<sup>1 234</sup> Universitas Muhammadiyah Sukabumi

<sup>5</sup> Phuket Rajabhat University Thailand.

*\* email.irfan.sophan@ummi.ac.id*

### **ABSTRACT**

Digital media is crucial in supporting accounting transparency and shaping a company's strategic image in the digital era. This article examines how a value-based communication approach can integrate the principles of Sustainable Development Goals (SDGs) into corporate communication practices, particularly regarding accountability and reputation. By optimizing digital media, companies enhance the transparency of financial information and build public trust through narratives aligned with sustainability values. This study employs a descriptive qualitative approach with case study analysis on companies adopting value-based communication strategies. The findings show that the synergy between digital media and SDG values can improve public perception of corporate social responsibility and ethics. This also strengthens the company's strategic position in the eyes of stakeholders, creating a positive image and fostering long-term relationships with various parties involved. Through this integration, companies can achieve financial transparency and a strong reputation.

**Keywords:** digital media, accounting transparency, value based communication.

## INTRODUCTION

The development of digital technology in the last five years has revolutionized how companies communicate with the public and stakeholders. Digital media now functions as an information channel and has become a strategic platform for building relationships, shaping public perception, and managing reputation holistically. Digitalization allows companies to convey information in real-time through various channels such as websites, social media, and mobile applications, increasing interactivity and public participation in corporate communication (Kapoor et al., 2022). In this context, the transformation of corporate communications is not only technical but also paradigmatic, leading to a more dialogical and values-based approach to reaching audiences that are increasingly critical of sustainability and social responsibility issues.

On the other hand, increasingly widespread information disclosure also requires companies to strengthen accountability and transparency, especially in financial reporting and sustainability performance. The public now has high expectations for the transparency of company operations, along with increasing awareness of the right to know the social, economic, and environmental impacts caused by business activities. Failure to meet these expectations risks reducing public trust and damaging the company's reputation (Bose et al., 2021). Therefore, companies are required to develop communication systems that are not only honest and open, but also reflect a commitment to sustainability values.

In this context, digital media acts as a catalyst for transparency. Using technology such as digital financial dashboards, interactive annual reports, and data-based social media campaigns, companies can convey information that is more credible and easily accessible to the public. Furthermore, a value-based communication approach built on the principles of ethics, social responsibility, and sustainability allows companies to convey authentic narratives aligned with the Sustainable Development Goals (SDGs) (García-Sánchez et al., 2020). This strategy not only strengthens image and trust, but also positions the company as an active actor in global development.

The integration of SDG values in corporate communication practices reflects corporate responsibility not only limited to economic aspects, but also social and environmental. A values-based communication approach through digital media allows companies to demonstrate concern for strategic issues such as social justice, climate change, and sustainable development. This aligns with the global trend where sustainability and business ethics are crucial elements in shaping a company's strategic image and competitive position (Lozano et al., 2019).

In the fast-paced information era, public perception of companies is no longer shaped by conventional advertising alone, but by dynamic and responsive

digital narratives. Activities such as interactions on social media, data transparency on official sites, and company responses to public issues now play a significant role in shaping corporate image. Companies that manage digital communications strategically, ethically, and authentically will more easily gain public trust and loyalty (Dwivedi et al., 2021). Conversely, companies that fail in this regard are vulnerable to reputational crises that spread quickly.

In a competitive business landscape, a company's sustainable strategic image is key to maintaining relevance and competitiveness. A company's image is assessed not only from its visual appearance or branding alone, but also from the public's perception of its commitment to ethics and sustainability. Consumers and investors choose companies that demonstrate moral values, social accountability, and environmental responsibility in their business practices (Fatemi et al., 2018). Therefore, corporate communications strategies must be aligned with these values to create meaningful differentiation in the eyes of the public.

Values-based communications serve as a bridge between corporate narratives and public expectations of social responsibility. Integrity, fairness, transparency, and sustainability are the foundation for building a long-term reputation. When communications reflect these values, companies gain greater stakeholder appreciation and trust (Morsing & Schultz, 2020). Thus, communication is not just a promotional tool, but a reflection of the company's identity and moral orientation.

Furthermore, values-based communication can be strategically synergized with the SDGs principles, emphasizing the importance of private sector participation in supporting inclusive and equitable global development. Companies that integrate SDGs into their communication strategies via digital media show that they are profit-oriented and contribute to sustainable social and environmental change (van Zanten & van Tulder, 2021). In this context, digital media effectively conveys this commitment widely, quickly, and measurably, while strengthening a future-oriented corporate reputation.

The problem formulation of this research is: 1) What is the role of digital media in increasing company accounting transparency?; 2) How can a values-based communication approach strengthen the company's strategic image?; and 3) How are SDGs values integrated into corporate communication practices via digital media?

Meanwhile, the objectives of this research are: 1) Identifying the contribution of digital media to accounting transparency practices; 2) Analyzing value-based communication strategies in building the company's strategic image; and 3) Examining the relationship between SDGs values and corporate reputation and communications.

Theoretically, this research is expected to enrich corporate communication literature, especially using digital media as a strategic instrument to build

transparency and corporate image. This study also presents a new perspective by integrating a values-based communication approach in the context of sustainable development goals (SDGs), which is still minimally discussed in strategic communication studies. Therefore, this research can be a relevant academic reference for developing theories of organizational communication, digital communication, and corporate social responsibility (CSR) and opening up space for multidisciplinary exploration between communication science, accounting, and sustainable development.

Meanwhile, practically, the results of this research can be a reference for companies in designing communication strategies that are more transparent, value-oriented, and in line with the global sustainable development agenda. Companies can utilize the results of this research to build public trust, improve their reputation, and strengthen their competitive position. In addition, this research also provides guidance for corporate communications and public relations practitioners in designing digital narratives and campaigns that reflect a commitment to ethics, sustainability, and social responsibility.

This research is based on digital media as the main instrument in the era of information openness. Digital media not only acts as a communication channel, but also as a social mechanism to control and evaluate company performance more transparently (Nguyen & Nguyen, 2020). In accounting, digital openness is believed to increase legitimacy and public trust (Tulung & Tawas, 2022). To deepen understanding of the relationship between communication and corporate reputation, this research adopts a value-based communication approach, emphasizing the importance of delivering messages consistent with moral and social values (Sanders & van Krieken, 2021). Such communication is considered capable of forming a responsible company image and is in line with the principles of sustainable development (Acar et al., 2021). Thus, integrating digital media, accounting transparency, and SDG values is believed to create strategic synergy in building an inclusive and sustainable corporate reputation.

In recent years, digital media has emerged as a transformative force in corporate communication, particularly in enhancing transparency and shaping corporate reputation. Kapoor et al. (2022) argue that digital platforms such as websites, social media, and mobile applications allow companies to engage in real-time, interactive communication with stakeholders. Al-Htaybat et al. (2019) emphasize that digital reporting facilitates the disclosure of financial data and enables participatory engagement through narrative-based communication. Furthermore, Tremblay et al. (2020) and Manetti et al. (2021) highlight that digital transparency increases public accountability, reinforcing stakeholder trust in organizational performance.

On the strategic communication side, Sanders and van Krieken (2021) and

Morsing and Schultz (2020) introduce the concept of value-based communication as a powerful approach to convey corporate ethics, social responsibility, and sustainability. Lozano et al. (2019) further argue that sustainability communication is now a core aspect of business strategy, especially when aligned with global agendas such as the Sustainable Development Goals (SDGs). In this context, Bertot et al. (2020) demonstrate that integrating SDG narratives in digital media boosts transparency and reputation and positions companies as proactive contributors to global development.

Despite these contributions, existing literature rarely intersects the disciplines of digital accounting transparency, strategic communication, and SDG-oriented messaging in a single empirical framework. Most studies analyze these aspects in isolation, lacking an integrative model that links digital media, transparency, and corporate reputation through a value-based lens.

While prior research has extensively addressed corporate digital transformation and sustainability reporting, there remains a significant gap in exploring how value-based communication strategies via digital media simultaneously contribute to accounting transparency and the construction of a strategic corporate image. Few studies examine the synergistic role of inter-functional collaboration between accounting, communication, and sustainability divisions in shaping transparent and credible narratives.

Moreover, although SDG integration in corporate reporting has been broadly discussed, there is limited empirical analysis of how SDG values are framed and communicated through digital narratives to influence public perception and stakeholder engagement. Thus, there is a need for a multidisciplinary and thematic exploration that brings together insights from communication studies, accounting, and sustainability to provide a comprehensive understanding of the evolving role of digital media in corporate accountability and reputation management.

This study introduces a novel conceptual integration of three critical dimensions: (1) digital media as an enabler of accounting transparency; (2) value-based communication as a strategy to convey ethical and sustainable narratives; and (3) the incorporation of SDG principles as a framework for global responsibility. Unlike previous studies, this research provides a comprehensive thematic model that maps the interplay between digital financial disclosures, ethical storytelling, and stakeholder trust.

Furthermore, the research highlights the strategic role of cross-functional collaboration, particularly between accounting, communications, and sustainability teams in building consistent, authentic, and credible corporate messages. By employing a thematic qualitative approach, the study presents empirical insights into how companies can operationalize SDG-driven communication through digital media, thus filling a significant academic and

practical void.

This research is significant for both theoretical advancement and practical application. Theoretically, it enriches the literature by offering a multidisciplinary framework that connects digital transformation in accounting with strategic value-based communication and SDG alignment. It responds to calls for more integrative studies that address corporate legitimacy, transparency, and ethics in the digital age.

Practically, the findings offer strategic guidance for companies, communication professionals, and public relations practitioners seeking to enhance stakeholder trust and reputation. By illustrating how digital media can be utilized not only for reporting but also for engaging stakeholders through authentic narratives, the study empowers organizations to adopt communication practices that are transparent, inclusive, and aligned with global development goals.

In an era marked by skepticism, social responsibility expectations, and fast-paced information flows, this study underscores the urgent need for companies to move beyond compliance and toward communicative authenticity and strategic value alignment.

## RESEARCH METHODS

This research uses a descriptive qualitative approach with a documentation or study design literature review. This approach was chosen because it is suitable for exploring and describing the role of digital media in accounting transparency and how value-based communication contributes to shaping the company's strategic image.

This design allows researchers to explore theoretical concepts and communication practices that companies have implemented by relying on data sourced from official documents, public reports, academic publications, and openly available company digital content.

As for the data collection technique using document analysis and literature review (literature review). Document analysis was carried out on the company's annual report, sustainability report, digital content on the company's official website, and social media activities related to accounting transparency and implementation of SDG's principles. Meanwhile, the literature review includes previous studies, scientific journal articles, and relevant academic literature in corporate communications, sustainable accounting, and digital media. These sources provide a theoretical and contextual basis for analyzing corporate communication practices in the digital era (Bertot et al., 2020; Tremblay et al., 2020).

With this technique, researchers can assess how companies utilize digital

media as a strategic communication tool to convey sustainability values, increase accounting transparency, and build a reputation that aligns with SDG's principles. Then, the data obtained was analyzed using a thematic analysis approach (thematic analysis) developed by [Braun and Clarke \(2019\)](#). The analysis process was carried out by identifying the main themes that emerged from the documents and literature studied.

The analysis focuses on three main aspects, namely: 1) Accounting transparency through digital media; 2) Value-based communication in the context of sustainability, and 3) Integration of SDG principles in corporate communications. Each theme found is linked to corporate communication theory and sustainability models to gain a comprehensive understanding of relevant communication practices and strategies in building a sustainable corporate image.

Research validity is maintained through triangulation of literature sources by comparing various company documents, scientific journal articles, and reports from relevant independent organizations. To ensure reliability, the document search, selection, and analysis process was carried out systematically by recording data inclusion and exclusion criteria and using transparent thematic coding techniques. This allows the research process to be replicated by other researchers and maintains consistency of interpretation.

This research is limited to secondary data available in the form of digital documents and scientific literature. Therefore, the analysis does not include direct experience or interviews with key actors within the company. Additionally, this research only includes companies that openly publish their financial and sustainability reports online. Thus, the results of this study may not be generalizable to companies that do not have digital information disclosure or have not explicitly adopted SDG principles. Nevertheless, this approach still significantly contributes to building theoretical and practical understanding of the role of digital media and value-based communication in strengthening transparency and the strategic image of companies in the era of sustainability.

## RESULTS AND DISCUSSION

### **The Role of Digital Media in Increasing Accounting Transparency**

The development of information technology has driven a fundamental transformation in how companies convey accounting information to the public. Digital media, such as official websites, social media platforms, and other online channels, have become a strategic means of distributing accounting information quickly, widely, and interactively.

This research shows that companies that actively utilize digital media can present financial reports, sustainability reports, and corporate social responsibility activities in a more attractive and easier-to-understand format. This digital channel is not only a means of conveying financial figures, but also the narrative behind



the numbers, such as the social and environmental impact of their business activities. This aligns with the views of Tremblay et al. (2020), which confirms that digital media has strengthened the perception of openness and accountability in company financial reporting.

In the era of information openness, accounting transparency has evolved from just an administrative obligation to a strategic instrument in building stakeholder trust. Presenting information visually, narratively, and interactively through digital media encourages more profound understanding and increases public involvement. According to Al-Htaybat, von Alberti-Alhtaybat, and Hutaibat (2019), digital integration in financial reporting allows companies to convey social and sustainability responsibilities more inclusively and participatively. This practice can be seen in the communication strategies of large companies that utilize videos, infographics, and *interactive dashboards* to explain financial performance and sustainability initiatives to a broader audience.

As a global example, Unilever has pioneered using digital media to deliver sustainability reports and value-based accounting. Through the *Sustainable Living Report* uploaded on the official website and disseminated via social media, Unilever presents financial data and explains its achievements against SDG targets, such as reducing carbon emissions and community empowerment programs. These reports are designed to be interactive and easily accessible to the public, strengthening the company's image as a transparent and responsible entity.

In Indonesia, PT Telkom Indonesia also shows good practices in using digital media to increase transparency. Through platforms such as *investor relations* on the official website and corporate YouTube channel, Telkom regularly shares financial reports, performance explanation videos, and various CSR programs integrated with the Sustainable Development Goals. This strategy is one of Telkom's efforts to build public trust and strengthen its legitimacy as a modern and responsible state company.

However, not all companies utilize digital media optimally for transparency. Several major scandal cases reveal weak accountability and manipulation of information despite having access to digital media. An international case example is the Enron Corporation, an energy company from the United States that collapsed in 2001 due to massive manipulation of financial reports. Although Enron had a modern reporting system, the information presented to the public was doctored to cover up losses and mislead investors. This case proves that digital media's existence must be accompanied by managerial integrity and a strict audit system.

In Indonesia, the Jiwasraya case is an important lesson regarding the failure of accounting transparency. This state-owned insurance company suffered trillions of rupiah losses due to investment manipulation and inaccurate financial



report presentation. Even though it has a website and access to public media, Jiwasraya does not use digital media to convey actual financial conditions to the public, thereby reducing public trust in the state's financial industry. These two cases demonstrate that digital media is just a tool, and its success depends mainly on a company's ethical commitment and governance culture.

Furthermore, using digital media increases external transparency and encourages more accountable internal governance. Companies must ensure data accuracy, integrity, and compliance when financial information is openly available. A study by [Velte and Stawinoga \(2020\)](#) confirms that companies implementing digital-based reporting tend to have stronger internal monitoring systems, triggered by reputational pressure from an increasingly critical and broad digital audience. This shows that digital media builds an image of accountability and encourages structural improvements in reporting management.

Thus, using digital media in accounting practices answers regulatory demands and public expectations and becomes a crucial element in corporate communication strategies. Transparency generated through digital media plays an important role in shaping a positive company image, strengthening public legitimacy, and increasing investor confidence. [Manetti, Bellucci, and Bagnoli \(2021\)](#) state that the synergy between digital technology and corporate accountability can create sustainable competitive advantages, especially in an increasingly transparent and value-based business landscape.

### **Value-Based Communication Strategy and Company Strategic Image**

Value-based communication strategies have become an important foundation in establishing a sustainable corporate strategic image in the digital era. Companies no longer just promote products and services, but also communicate the values that are the basis of corporate identity, such as integrity, sustainability, inclusivity, and social and environmental responsibility. This study found that the companies observed consistently integrated these values into their communication narratives, whether in annual reports, social media, or public campaigns. This approach aligns with [Sanders and van Krieken's \(2021\)](#) findings, who confirmed that authentically communicated corporate values can increase emotional appeal and strengthen stakeholder relationships.

Strengthening the strategic image through value-based communication is closely related to the consistency and authenticity of the message conveyed. Digital content that contains narratives about the company's core values can create the perception that the company is not only oriented towards financial gain, but also contributes to broader social goals. A study by [Pizzi, Caputo, and Corvino \(2021\)](#) shows that companies that embed values such as sustainability, social justice, and inclusion in corporate communications experience increased reputation and long-term loyalty from the public.

As a global example, Patagonia, an outdoor apparel company from the

United States, is a role model in implementing a values-based communication strategy. They openly promote sustainability and environmental protection in every communication activity. Patagonia's official website and social media are filled with stories about nature conservation, supply chain transparency, and support for environmental activism. This value commitment not only strengthens the brand image but also increases the loyalty of consumers who have value alignment with the company.

In Indonesia, Danone Indonesia is actively implementing a similar approach through the "#BijakBer Plastik" program and a sustainable nutrition campaign that prioritizes the values of sustainability, public health, and community empowerment. Their communication is not limited to formal reports, but also in the form of infographics, video testimonials from the public, and even interactive social media content. This strategy created a positive image of Danone as a company that plays a role in social solutions, not just a business entity.

However, it is important to note that a values-based communication strategy should not stop at rhetoric. When there is a mismatch between messages and actual practices, companies risk experiencing a crisis of trust. For example, Volkswagen faced a global reputation crisis 2015 due to an emissions manipulation scandal (*Dieseldgate*), even though they previously actively promoted sustainability narratives in corporate communications. These inconsistencies cause significant image damage and reduce public trust globally.

Likewise, in Indonesia, the public highlighted the Sido Muncul case when one of its promotional campaigns was deemed insensitive to public health issues. Even though the company has a strong CSR track record, the careless value narrative in digital campaigns has raised ethical debates. This shows that value-based communication must be carried out carefully and in line with real practice and social sensitivity.

Furthermore, digital media allows value-based communication strategies to be executed more dynamically and personally. Interactive platforms such as Instagram, Twitter, and YouTube allow companies to listen to people's voices, build two-way dialogue, and strengthen value messages through visual storytelling, stakeholder testimonials, and engagement on social issues. [Dhanesh \(2022\)](#) states that authentic digital engagement can strengthen corporate identity and increase public trust in the company. In this context, value-based communication no longer only functions as a communication strategy, but also as symbolic capital that increases the company's social legitimacy.

Thus, a value-based communication strategy has proven effective in shaping and strengthening a company's strategic image in the digital era. When these values are consistently delivered and implemented in real practice, companies gain a competitive advantage and build trust, loyalty, and deep engagement from the

public and stakeholders. [Bellucci et al. \(2023\)](#) emphasize that a values-based approach is an important ethical foundation for companies that want to develop sustainably in a social landscape that increasingly demands accountability and empathy.

### **Integration of SDG Values in Digital Corporate Communications**

Integrating *Sustainable Development Goals* (SDG) principles in corporate communications strategy has become a global trend, gaining strength in digital corporate communications practices. In this era, companies no longer only highlight financial and operational aspects, but also commit to sustainable development as a central element of their communication narrative. In this study, several companies demonstrated active involvement in communicating contributions to the SDGs, especially SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), and SDG 12 (Responsible Consumption and Production). This commitment is realized through sustainability reports, a special SDG page on the company website, and social media campaigns showing real social and environmental action.

This finding is in line with the study of [Bertot et al. \(2020\)](#), who emphasize that SDG integration in digital communications can increase transparency, build trust, and strengthen a company's long-term reputation. In addition, SDG-based digital narratives position companies as part of global solutions to humanitarian challenges.

As a global example, Unilever has pioneered the integration of SDGs into its corporate communications. Through its initiative, *Unilever Sustainable Living Plan*, this company openly conveys its contribution to the SDGs, such as reducing its carbon footprint, empowering women, and improving public health. Unilever actively shares its achievements and challenges in its annual sustainability report and on other digital platforms, including YouTube and social media, allowing these narratives to reach a wider audience with a humanistic and easy-to-digest approach.

In Indonesia, Bank BTPN is an example of a company that has successfully adopted SDG-based communication, primarily through programs, *One*, which prioritizes financial inclusion and empowerment of MSMEs, in line with SDG 8 and SDG 1 (No Poverty). This commitment is communicated through their digital platforms, including interactive sustainability reports, infographics on social media, and public involvement in campaigns *#BTPNforIndonesia*. This strategy builds a positive image and strengthens emotional relationships with segments of society directly affected by these programs.

Digital media provides ample space for companies to convey sustainability narratives effectively *in real-time*, interactive, and multichannel. Companies can use infographics, short documentary videos, and even podcasts to convey reports and educate the public about the important role of corporations in achieving the

SDGs. As [Husted et al. \(2021\)](#) explain, when a company's mission is directly linked to the SDGs in digital narratives, public perception of the company becomes more positive because it is seen as a responsible social actor.

SDG communication strategies are also an important tool in building trust across generations. Millennials and Gen Z, who are highly connected to digital media and have a high awareness of sustainability issues, tend to prefer transparent companies committed to social values. In this context, as explained by [Pérez-Barea et al. \(2022\)](#), SDG-based communication is a means of reporting and a form of social legitimacy that fosters public loyalty and involvement.

One approach that has proven effective is to frame corporate involvement in cross-sector partnerships as a collaborative narrative in support of the SDGs. For example, AQUA Danone Indonesia collaborates with local governments and communities in community-based waste management projects (*recycle village*) in line with SDG 12 and SDG 13 (Tackling Climate Change). This commitment is packaged in digital storytelling that involves local communities as the main characters, strengthening the impression of authenticity and based on real impacts. This is based on the research results of [Andreu et al. \(2023\)](#), who stated that collaborative narratives are much more credible and effective than unilateral claims (self-proclaiming) from companies.

Even so, challenges remain. Several companies in this study had difficulty measuring and communicating their sustainability impact quantitatively and in a standardized manner. Plus, practice *greenwashing*, namely image manipulation as if they care about the environment without objective evidence, is still a negative shadow of SDG communication. Therefore, data transparency, open reporting methods, and narrative consistency are the main requirements for SDG communication to build credibility truly. [Koirala and Pradhan \(2020\)](#) underline that authenticity and honesty are the foundations for building trust in sustainability communications.

Thus, integrating SDG values in digital corporate communications is a reputational strategy and a long-term strategic approach that can strengthen corporate resilience. When SDG communication is carried out honestly, creatively, and based on collaboration, companies can become agents of change that bridge business and social interests in a balanced manner. This indicates that values-based digital communication has transformative potential in shaping the future of ethical, sustainable, and globally relevant companies.

### **Inter-Functional Collaboration: Communication, Accounting, and Reputation**

This research shows that collaboration between internal functions, especially the communications, finance (accounting), and sustainability divisions, is key in establishing a credible and sustainable company reputation. The synergy between

these functions allows the company to convey a complete narrative, which is not only based on numbers and financial reports, but also values that reflect the company's identity and commitment to social and environmental responsibility. When communication and accounting are integrated, the information published becomes more transparent, relevant, and has strategic nuances. This finding aligns with research by [Braun and Clarke \(2019\)](#), which emphasizes that a thematic analysis approach in organizational communication can help map the interrelationships between internal functions in forming coherent messages and reducing interpretation errors.

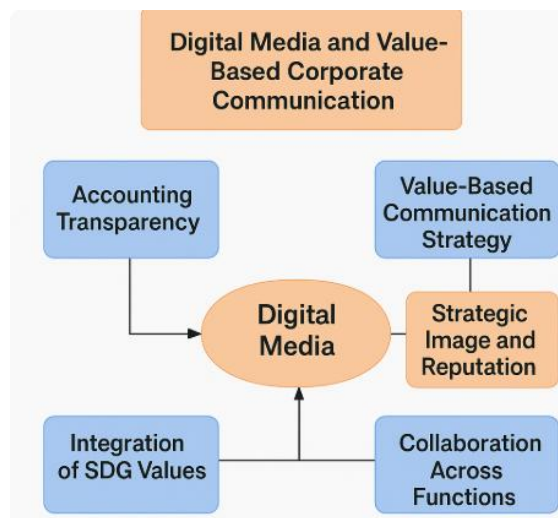
Digital media plays a central role in bridging accounting and communication functions. Official websites, digital reports, and social media platforms are the main channels for conveying financial information in an interactive and narrative-based manner. Financial information previously technocratic and rigid is now presented in a form that is more easily accessible and understood by the public. This reflects a shift from numbers-based reporting towards data-driven storytelling, which presents facts and creates emotional engagement with the audience. According to [Fenton et al. \(2021\)](#), combining quantitative data and qualitative narratives in the digital space strengthens the public's trust in companies, because they feel emotionally and informatively involved. In this context, digital media is a communication tool that builds deeper relationships with stakeholders.

This collaboration also strengthens internal processes in strategic decision-making. A communications division with access to accounting data can compose more valid messages that align with company realities. On the other hand, a finance department that understands communication needs can prepare reports that are more communicative and not purely technical. According to [Ziek and Anderson \(2020\)](#), this cross-functional approach is efficient and increases accuracy in conveying messages to external stakeholders, ultimately improving the company's overall reputation. Companies can create a more consistent and authentic narrative by sharing relevant information and knowledge between divisions.

A company's reputation built through communication and accounting collaboration is not only the result of narrative and transparency, but also of consistency. Consistency between what is communicated and the data presented creates a perception of honesty and responsibility. As a stakeholder in this research stated, "We believe in a reputation that is built from teamwork, not from one department alone." This reinforces that corporate reputation is a collective asset formed through cross-functional collaboration. The study by [Garcia-Torea et al. \(2021\)](#) also supports this, stating that a strong corporate reputation stems from internal alignment and external narrative cohesion, which allows companies to maintain credibility in the eyes of the public.

Furthermore, this collaboration becomes even more significant in the context of reputation risk management. Fast, data-based communication capabilities are critical when companies face a crisis or public issue. The collaboration that has been built between communications and accounting allows companies to respond accurately and credibly. In this case, digitalization and data integration play a key role. According to [De Bussy and O'Shaughnessy \(2022\)](#), crisis communication strategies based on internal data and accounting transparency are more effective in managing public sentiment and maintaining long-term reputation. This is especially important in an increasingly digitally connected world, where news can spread quickly and affect a company's reputation.

Thus, collaboration between communication, accounting, and sustainability functions not only impacts internal efficiency but also strengthens the company's strategic position in the eyes of the public. In the digital era and high accountability, reputation is no longer built by one narrative alone, but by integrating values, data, and openness involving various functions within the company. This synergy shows that reputation is a reflection of good governance and communication that is based on values and facts. Companies that can integrate value-based communication and data will be better able to survive and develop amidst increasingly fierce competition and increasing demands for transparency. From the explanation above, the model can be summarized as follows:



Source: Processed researcher data, 2025.

Figure 1. Digital Media and Value-Based Corporate Model.



The following is a description of the "Digital Media and Value-Based Corporate Communication" diagram model:

The diagram illustrates how digital media is at the center of the transformation of modern corporate communications. Starting from *Accounting Transparency*, digital media allows the delivery of financial information that is more open and real-time. Websites, online reports, and social media convey financial narratives that are easily accessible and understandable to the public. This strengthens stakeholder trust and supports corporate accountability (Tremblay et al., 2020).

Furthermore, digital media facilitates a *Value-Based Communication Strategy*, prioritizing the company's core values such as integrity, social responsibility, and sustainability. By utilizing digital platforms, companies can build a *strong Strategic Image and Reputation* through emotional and authentic narratives. Sanders and van Krieken (2021) explain that this strategy effectively builds public loyalty and brand differentiation in competitive markets.

Digital media is also the main space for *integrating SDG Values* in corporate communications. Narratives about sustainable development goals (SDGs), such as quality education and responsible production, are integrated into the company's reports, campaigns, and digital practices. This creates social resonance and strengthens the company's perception as a globally responsible entity (Bertot et al., 2020).

Ultimately, all these elements can only work effectively through integrated collaboration across functions, namely between communications, finance, sustainability, and strategic management departments. Such cross-functional collaboration ensures synergy between quantitative data and qualitative narratives, resulting in a complete, coherent, and credible corporate image (Braun & Clarke, 2019). It allows organizations to present not only financial performance but also social and environmental responsibilities in a way that resonates with stakeholders. In this context, digitalization emerges as the primary catalyst that enables and enhances this collaboration. Through digital platforms, data can be shared, visualized, and communicated in real-time, making corporate reporting more accessible and engaging. Digital tools also support transparency by providing stakeholders with timely and verifiable information, thus strengthening trust and accountability. Moreover, digital media plays a strategic role in shaping and amplifying the company's reputation, enabling organizations to align their internal performance with external perception. The following section elaborates thematically on digital media's role in enhancing transparency and strategic image.



### Thematic Exposure: The Role of Digital Media in Transparency and Company Strategic Image

Main Theme	Sub-theme	Description of Findings	Quotes from Informants/ Studies	Supporting References
<i>Digital Media for Accounting Transparency</i>	<i>Use of social media and websites</i>	<i>Companies use websites and social media to convey real-time financial reports and social activities.</i>	<i>"We do not just tell the numbers, but also the stories behind the numbers."</i>	<a href="#">Tremblay et al., 2020</a>
<i>Value-Based Communication for Strategic Image</i>	<i>Corporate value narratives in digital media</i>	<i>Communication based on integrity, sustainability, and social responsibility strengthens emotional connections and builds a positive image.</i>	<i>"Our messages must reflect who we are in terms of values."</i>	<a href="#">Sanders &amp; van Krieken, 2021</a>
<i>SDG Integration in Digital Corporate Communications</i>	<i>Emphasis on SDG values in digital content</i>	<i>SDG indicators (such as SDG 4, 8, and 12) are used in sustainability reports and digital campaign content to emphasize global responsibility.</i>	<i>"We are part of a global solution, not just a business."</i>	<a href="#">Bertot et al., 2020</a>
<i>Synergy of Communication and Accounting for Corporate Reputation</i>	<i>Cross-functional collaboration: communications, accounting, SDGs</i>	<i>Integrating accounting data with value-based narratives creates a complete and credible corporate image through digital media.</i>	<i>"Our communications and finance teams must always be on the same page."</i>	<a href="#">Braun &amp; Clarke (2019).</a>

Source: Processed researcher data, 2025.

Table 1 summarizes the research results using a thematic approach by identifying four main themes that reflect the strategic role of digital media in strengthening accounting transparency and shaping a sustainable corporate image. These themes show the connection between communication, finance, and corporate social responsibility functions in the context of digital transformation and commitment to sustainable development values.

First, the theme *Digital Media for Accounting Transparency* shows that companies utilize digital platforms such as official websites and social media to inform financial reports, internal audits, and company social activities more openly and in real-time. This creates a perception of transparency and increases public trust in corporate accountability. These data align with [Tremblay et al. \(2020\)](#), who emphasize that digitizing accounting information strengthens relationships with stakeholders through fast and easy data access.

Second, the theme *Value-Based Communication for Strategic Image* underscores

that the company should convey factual information and build a narrative based on values such as honesty, sustainability, and innovation. This strategy forms a consistent corporate identity and establishes an emotional connection with society. Sanders and van Krieken (2021) stated that values-based communication is an important foundation in building an image that is not only strong but also authentic in the eyes of the public.

Third, the theme *SDG Integration in Digital Corporate Communications* showcases how companies use SDG indicators as part of their communications strategy. SDG values such as education, equality, and responsible consumption are used as a narrative framework in the company's sustainability reports and digital campaigns. This proves that digital media is the primary means of demonstrating corporate commitment to the global sustainable development agenda (Bertot et al., 2020).

Fourth, the *Synergy of Communication and Accounting for Corporate Reputation* theme highlights the importance of collaboration between finance, communications, and sustainability divisions. Presenting quantitative data (accounting) and a strong narrative (value communication) creates a complete and credible company reputation. Braun and Clarke (2019) support the importance of thematic analysis in connecting practices between internal functions that can strengthen external message consistency.

These four themes form a strong theoretical and practical foundation in explaining how companies can utilize digital media to increase transparency and build a strategic image aligned with SDG values.

## CONCLUSION

The main findings of this research show that the synergy between the communications, finance, and sustainability divisions, supported by digital media, is key in creating a transparent, relevant, and value-based corporate narrative. By integrating quantitative accounting data with value-based qualitative narratives, companies can build a consistent and authentic reputation in the eyes of the public.

The possibility of applying the results of this research is vast, especially in managing company reputation in the digital era, which increasingly prioritizes transparency and accountability. Collaboration between functions that has been built can strengthen the company's strategic position, especially in dealing with crises or public issues, by ensuring data-based and accurate communication. Digitalization and social media platforms and official websites will continue to play an important role in facilitating financial transparency and value-based communications, creating deeper relationships with stakeholders.

Further research development could lead to deeper exploration of the implementation of collaboration between functions in various industrial sectors,

as well as its impact on company sustainability in the long term. In addition, further research could consider analyzing the role of artificial intelligence (AI) and automation in supporting cross-functional collaboration to increase efficiency and accuracy in delivering company messages. Thus, this research opens up opportunities for companies to continue to develop by maintaining a balance between social values, transparency, and strategic advantages in the digital era.

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