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7 Visual Methodologies for Accounting and

Accountability

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**Introduction**

The visual is an entire domain of communication that offers an abundant array of signs that relate to accounting and accountability, and that has become omnipresent in contemporary society. In both financial and management accounting reports, the visual comprises pictures, photographs, cartoons, charts, maps and diagrams in addition to financial graphs. Accounts are in themselves visual artefacts, whose presentation has been influential on patterns of thinking from medieval times to present-day formats[[1]](#endnote-1); colour too is an important signifier in accounting documents, together with design features such as the use of fonts. Annual reports are almost universally used as a means of moulding corporate identity and reputation, important intangibles on which the accounts remain largely silent, but whose traces go beyond annual reports to logos, web pages, press releases and advertisements. Organizations increasingly present their financial results using video and other visual media, and even the annual general meeting is a visual, indeed theatrical, event. The visual space of the architecture occupied by organizations both impacts behaviour within, and projects organizational and professional identity beyond its walls. In accounting history, there are visual aspects to archival, oral and critical accounting work.

We should point out at an early stage that there is often confusion in terminology and that in accounting, ‘visual’ is often mistakenly taken to refer to ‘graphs’ or to ‘graphics or creative design’. As we indicate above, our understanding of ‘visual’ is much broader than this. Some visual aspects might indeed overlap with, or form part of, a strategy of creative design, especially in annual reports. ‘Graphics’ and ‘graphic design’ generally ‘designate the attention given to all visual media in an accounting document such as an annual report, including pictures, photographs, graphs, charts, colour and the visual presentation of numbers and words’ (Davison, 2013, p. 59). ‘Graphs’, on the other hand, designates the visual representation of quantitative data, such as column graphs, line graphs or pie charts (Davison, 2013). Graphs are a specialist area that need specialist methods, and we direct readers to the paper by Beattie and Jones (2008) that reviews the work in this area and discusses methods for the examination of graphs. The work of Edward Tufte (2001) is also instructive with regards to the display of quantitative data more generally.

In the humanities the shift from the ‘linguistic turn’ (Rorty 1979) to a visual or ‘pictorial turn’ (Mitchell 1994) has been evident for a number of decades. Benjamin was an early theorist to analyse the important changes in the perception of art in the era of mass production (Benjamin, 1968, first published 1936). Important and useful critical theorists from the humanities are, for example: Barthes (three essays published in translation in *Image, Music, Text* (1977) and a book about photography entitled *Camera Lucida*); Baudrillard’s work on simulacra (Baudrillard, 1981); Berger’s *Ways of Seeing* (1972) that discusses the unspoken ideology that lies behind visual images; Mitchell’s repeated efforts at theorizing the visual (such as in *Picture Theory* 1994); and Sontag’s *On Photography* (1971) that considers the relationship between photography and politics, amongst other matters. Bell and Davison (2013) note that in the broader social sciences the visual has become similarly well established: in anthropology (see, for example, Banks 2001 and 2007, Emmison and Smith 2000, Margolis and Pauwels 2011, Olson *et al*. 2008, Pink 2014, Pink *et al.* 2004, Rose 2012), and in sociology (for example, Emmison and Smith 2000). At the same time, journals have been established, such as *Visual Studies, Visual Communication* and *Visual Methodologies*.

In management studies and accounting, interest in the visual has been much slower to develop, for a number of reasons. Visual images in business, management and organizational research are often dismissed as trivial, constituting decoration, insubstantial rhetoric, illusion, or at best, partially reliable information (Davison and Warren, 2009). The meaning of visual images – organizational or otherwise – is often enigmatic, ambiguous and subjective, hence the sense of disorientation often experienced before a visual artefact denoted as ‘Untitled’ (Davison and Warren, 2009). These disconcerting characteristics of the visual make it difficult to capture, especially in quantitative studies.

Yet in recent years, interest has grown rapidly, along with a greater attention to qualitative approaches. For those academics and research students with an interest in working in the area, there is now a good bank of resources. Some resources relate to organization studies more generally, but are still good sources for theory and methods that could be applied to accounting. For example, several books have recently been published which relate the visual to organization studies (for example, Styhre 2010, Puyou *et al*. 2011, Bell *et al.* 2014). In the marketing field there have been notable contributions (for example, McQuarrie and Mick 1996, Messaris 1994, 1997, Schroeder 2002, Scott, 1994).

There have also been a number of recent workshops run by the EIASM (European Institute for Advanced Studies in Management) whose themes relate to the visual: workshops on ‘Aesthetics, Art and Management’, on ‘Imag[in]ing business’, on ‘Architecture and social architecture’ and on ‘Fashioning Management’, and whose programmes are available on the EIASM website. The UK ESRC (Economic and Social Research Council) sponsored the *Building Capacity in Visual Methods* programme and the first international visual methods conference (2009). In conjunction with the foundation in 2008 of the *in*Visio research network (International Network for Visual Studies in Organisations, [www.in-visio.org](http://www.in-visio.org)), the ESRC has also supported a seminar series and a Researcher Development Initiative to advance visual methodologies in business and management <http://moodle.in-visio.org>. This latter resource is feely available and consists of introductions to a number of areas, together with associated sample case study material; Visual Methods are specifically considered as one of the key areas. More recently, *Qualitative Research in Organizations and Management: An International Journal* published a special issue, ‘Exploring the visual in organizations and management’ (Davison *et al*., 2012).

In accounting, a seminal special issue of *Accounting Organizations and Society* in 1996 featured three pioneering interpretive papers on photographs and design in corporate annual reports (Graves *et al.* 1996, McKinstry 1996, Preston *et al.* 1996) with a preface by Hopwood (1996). Since then there has been a notable blossoming of interpretive visual accounting research, including work published in a special issue of *Accounting, Auditing & Accountability Journal* (2009) entitled ‘Visual perspectives on accounting and accountability’ (Davison and Warren, 2009). A review paper (Bell and Davison, 2013) primarily orientated towards management studies, and written in the context of research methods, considers a number of accounting papers. A recent paper by Davison (2015) provides the first overview of the published work in accounting as a field; it classifies work by interdisciplinary approach, considers theory and methods, and provides various tables showing visual forms, theoretical orientation, geographical and documentary location and methods used, together with appendices of the research papers catalogued by visual form and by research issue.

This chapter focuses on the research methods available to examine the wealth of accounting-related visual forms (other than graphs). It focuses on:

* Interpretive approaches based in the humanities: visual semiotics, visual rhetoric and philosophy;
* Mixed approaches rooted in sociology: impression management, visual elicitation, performativity and actor network theory;
* Experimental methods from psychology and content analysis;

It also provides a rich bibliography of: (i) seminal texts in the humanities and social sciences; (ii) relevant books and papers in the fields of organization studies, marketing and accounting; (iii) web-based resources from the EIASM and the ESRC.

**Interpretive approaches based in the humanities**

Visual methods from the humanities are particularly appropriate as these disciplines have been the most closely engaged with examining the nature of the visual. The most important approaches to discuss under this heading are visual semiotics, visual rhetoric, and approaches based in philosophy. These approaches are generally more suited to case study work, because of their highly qualitative nature (see, for example, the case study of the Bhopal disaster in the light of Kristeva’s Matilal and Höpfl, 2009). However, with care some can be adapted for use in sample analysis (see for example, the sample analysis of faces in annual reports using a framework from Levinas by Campbell, McPhail and Slack, 2009). The reader is also directed to the overview by Davison (2015) which provides a more complete discussion and analysis of this area, including comparisons between accounting and art, aesthetics and drama theory (the latter used, for example, to examine AGMs, press conferences and analyst meetings as performance (Biehl-Missal, 2011)).

*Visual semiotics*, or the study of signs, based in the work of Barthes (1977, 2000) has provided useful frameworks to analyse accounting-relevant visual material. Even in art theory there are few models of the signifying make-up of the visual, such has been its resistance to theory (Mitchell 1994). Semiotics is closely related to linguistics, and has been used to analyse sign systems apparent in areas as diverse as music, advertising, car design or fashion. Barthes is a major French critical theorist whose earlier work belongs to structuralism, and whose later work might be termed postmodern (Davison, 2011). One of his best-known essays is ‘Death of the Author’ (‘La mort de l’auteur’) (Barthes, 1984), which gives power to the role of the reader in contributing to the meaning of texts, whether verbal or visual. He has devised several models which have the advantage of being both structured and flexible, and thus useful for case study analysis of individual images and/or organisations. His work is also useful in being designedly positioned within the everyday, including advertising images. Two of Barthes’ models are particularly useful for accounting-related studies, and are discussed below. The third model discussed is based in visual portraiture.

(1) The first is Barthes’ model of *denotation* and *connotation*. Barthes outlines this model in an influential essay, ‘Rhetoric of the Image’ (Barthes, 1977), where he analyses a then well-known Italian advertising image for Panzani pasta. He deliberately takes an advertising image since, he says, there must be a focused message in advertising as opposed to fine art. He first divides the image into two fields: a *linguistic* field and an *iconic* field. The linguistic field is the title, caption and any other verbal material which serves to anchor an image to a particular meaning. This is important, as Barthes emphasises the often ambiguous nature of the iconic part of an image. He then argues that the *iconic* field has two domains: denotation and connotation. Denotation is the representative or descriptive role of the visual, that in the case of the Panzani pasta image describes a packet of pasta, a tin of tomatoes and a string bag. Denotation is the more straightforward aspect of any visual image, but perhaps the less interesting. Connotation is the symbolic realm, that gives coded cultural or other readings. Barthes argues that the Panzani advert is persuading us to buy their pasta through connotations of ‘domesticity’ and ‘Italianicity’. ‘Rhetoric of the Image’ has been used, for example, to analyse Ernst and Young’s portrayal of its professional identity on its annual review front covers (Davison, 2011), or as a basis to analyse the portrayal of the accounting profession in the brochures of the Institute of Chartered Accountants of Quebec (Picard *et al*., 2014). This model could be adapted for use in the analysis of most of the visual images in annual reports, and in a variety of contexts, from the examination of portrayals of intangible assets to sustainability issues.

(2) In *Camera Lucida* (Barthes, 2000), Barthes outlines a different model, specifically aimed at the photographs which, he says, is distinctive in having direct physical links to its referent. In *Camera Lucida* he identifies the constituent parts in transmitting a message as being the *Operator* (the photographer), the *Spectator* (the viewer) and the *Spectrum* (the person or thing photographed, taken from ‘spectacle’ or ‘spectre’). He further divides the *Spectrum* into the *Studium* (the realm of rational codes) and the *Punctum* (a more personal element). The punctum is a somewhat controversial notion, as Barthes is quite vague as to its definition, and it is difficult to see how it can be used systematically. However, it is fitting in some circumstances. Davison (2007) analyses the photograph on the front cover of an *Oxfam* charity report, in the light of Barthes’ *Camera Lucida*. The *studium* may be discerned in the photograph’s dual portrayal of the developed and developing worlds; the *punctum* is useful in this context, namely through the wistful gaze of a child, an appeal to intangible charitable qualities of trust. This model could similarly be applied in most annual reporting contexts, although the *punctum* would need careful thought.

(3) Visual portraits are omnipresent in accounting-relevant documents, and the reader should be aware that these portraits, even when photographs, are careful constructions. A model of visual portraiture can be used to analyse such photographs into their constituent parts. Davison (2010) suggests that four sets of codes in portraiture can be identified: *physical,* *dress*, *interpersonal* and *spatial*. Physical codes (although even these can be fluid) are the least easy to manipulate and indicate a person’s gender, age and ethnicity. Dress codes are symbolic of culture, whether this is organizational (for example, the more casual dress characteristic of a creative organization), or whether national or religious. Interpersonal codes are the body language of individuals or of group positioning that show communication between individuals; thus a charismatic leader might be inferred from flamboyant hand and facial gestures. Spatial codes are the settings given to a portrait, from the immediate props such as mirrors and tables, to the background settings of offices or landscapes. This set of codes could be applied to the analysis of any stakeholder group, such as directors, employees or customers, and in different cultural contexts.

*Visual rhetoric* is another way of modelling the make-up of the visual sign. Rhetoric is often defined as an art of persuasion, but visual rhetorical devices can be seen ‘not only as persuasive practices but also as classificatory and ordering instruments’ (Quattrone 2009, p. 89). The arts of rhetoric and memory are closely entwined, and the visual has a performative function. The rhetorical figures of antithesis and repetition both lend themselves to visual models.

(1) Davison (2002) suggests (again following Barthes) that there is a figure of visual antithesis, that may be perceived in visual contrasts. Antithesis is used to give meaning through the devise of contrast against its opposite. Reuters 2000 annual reports display a series of antithetical visual images that juxtapose Reuters new ‘dot.com’ technology with its long history in communication going back to the Victorian portrait of Paul Julius Reuters the founder, and the laying of the cross-channel telegraph cable. Davison argues that Reuters have used this visual rhetorical device in their annual report to frame a potentially risky investment in development against the intangible asset (invisible in the accounts) of their long history and reputation.

(2) Analogies may also be drawn (Davison 2014a) between linguistic repetition, the basis of numerous rhetorical figures of speech, and visual repetition. Repetition is an ancient rhetorical device, used for emphasis and memorability. Repetition can also imply excess and irrationality. Davison (2014a) identifies four types of visual repetition: *identity* (pure repetition)*, similarity* (repetition with variation)*, accumulation* (abundance, sometimes irrational) and *series* (repetition through time). Illustrative examples are then analysed from annual reports. Pesci *et al.* (2015) adopt this framework to undertake content analysis of the visual and narrative disclosures of the stand-alone social and environmental reports of 86 cooperative banks in Northern Italy.

*Philosophy* can be used effectively to provide theoretical underpinning for visual methods. For example, Rämö (2011) combines content analysis, of the photographs in corporate sustainability reports, with an Aristotelian analysis of *phronesis* or wisdom, and the reinforcement of verbally expressed phronesis by visual portrayals. The ancient and cross-cultural symbol of ascension (Eliade, 1980) has been traced in the frequent portrayal in annual report front covers of such devices as stairs, ladders, rock-climbing arguably to indicate hope and striving for salvation (Davison, 2004). Hobbes’ theory of collective order frames the analytical method of analysis of the accounting and other inscriptions on Egyptian funereal sculpture (Ezzamel, 2009). Levinas’ work on ‘The Other’ has elsewhere inspired sample analysis of faces in annual reports (Campbell *et al*., 2009). Matilal and Höpfl (2009) construct a framework from Kristeva’s Tales of Love (1983) to examine the 1984 Bhopal chemical disaster and ‘contrast the dry legalistic (paternal) accounts of the financial statements and accompanying notes with the emotional and visceral (maternal) accounts of the press photographs taken at the time’ (Davison, 2015). These past examples could be used as the basis of future work in different empirical contexts. Philosophy could be better exploited, and new frameworks devised from thinkers such as Baudrillard, whose work on simulacra (Baudrillard, 1981) has surprisingly little featured in visual accounting research.

**Mixed approaches rooted in sociology**

Sociological approaches to studying the visual in accounting contexts recognize that the visual is not an isolated phenomenon, but is instead embedded in wider social structures. Although originating from different traditions, these approaches variously implicate the networked and relational character of the social world in their methods, paying attention to the ways in which the social enables and constrains individual sensemaking and organizational action (Davison et al. 2012). Broadly speaking they encompass methodologies pertaining to impression management research, elicitation methods that utilize visual material and perspectives that stress the performative character of visual accounts (such as actor-network theory). As such mixed, sociologically based approaches are well suited to the critical accounting project which excavates the political processes by which accounts are given, constructed and received, offering ‘new ways of seeing conventional concerns and perhaps more importantly identify new issues to be seen’ (Cooper and Hopper 1987: 407).

*Impression management* has emerged as a pressing concern within accounting research in response to concerns that investors and other stakeholders may be misled if organizations use accounting communication to portray a biased view of themselves and their operations (Brennan and Merkl-Davies 2014. Given the rising use of discretionary accounting communications outlined in our introduction – such as websites, corporate annual and CSR reports, video – it is unsurprising that the visual dimension to impression management is considerable. Imagery is particularly implicated in what Brennan and Merkl-Davies (2013) refer to as the symbolic management of accounting communications. This is apparent when organizations engage in image management and/or reputational repair vis-à-vis stakeholders in contents beyond a narrow focus on financial investors. In so doing they are seeking to appeal to a much broader, lay, audience for whom visual media are an ideal choice.

Accounting researchers have employed a variety of narrative and discursive methods to undertake such investigations. DeCock et al., (2011), studied 241 advertisements from 61 financial companies published in the *Financial Times* during the immediate wake of the financial crisis (Jan-Dec 2008). Their analysis shows how considerable ‘image-work’ went into maintaining a façade of timeless, dependable presence by these companies aimed at masking the turmoil in share prices and financial performance also going on at the time. Their method involved relating patterns in the content of the advertisements to the ‘unfolding crisis during 2008’ (*ibid:* 159) thus locating their analysis of the visual (and text) as an interplay with prevailing social conditions.

Research on impression management has also been undertaken at the individual level (Warren and Parker 2009), investigating how both new entrants and more experienced accountants negotiated their identities in light of the enduring stereotyping of the accounting role and identity. Their methodology (Parker and Warren 2013) utilised reflexive photo-interviewing as a means to bring the visual dimension of this process to the fore and is discussed further below. Other forms of impression management research concern strategies employed by the accounting profession and associated actors themselves. Page and Spira (2009) engage in dialogue about the rebranding of the Institute of Chartered Accountants of England and Wales (ICAEW) logo, and Baldvinsdottir et al. (2009) undertook a visual discourse analysis of advertisements for accounting software. This latter study unpacked ‘the specific way [the advertisement] provides representations of the character of both the accountant and his [sic] working environment’ (Baldvinsdottir et al., 2009: 861) constructing a discourse which was then related to broader industry change and shifts in the accounting profession – away from traditional ‘back office’ business support functions and toward business advocacy and partnership. Thus their analysis was couched in the broader cultural milieu from which the advertising images were generated and this explicit referencing of extra-visual context paves the way for approaches that de-centre the image in accounting research in favour of the networks and relationships that produce them.

*Performative approaches* in visual accounting researchconsider the role of visuals and imagery as ongoing practices, in networked relations of people and things that have ‘entangled intra-relation’ with one another (Bramming et al. 2012: 26). Often employing ethnographic field methods, studies that take this approach ask how certain realities or truths come into being either through inscriptions (Latour 1986) themselves resulting from processes of imagination (Puyou et al. 2011. They follow the trajectory of the image as artifact (rather than representation) and consider what effects it has as it moves in and out of different relationships. Moreover, they recognize that the character of ‘the visual’ – and what an image is and means – will change depending on the configuration of relations it finds itself in. Both these points are well illustrated by Justesen and Mouritsen’s (2009) study of the translations between 3-D computer visualisations, photographs and calculations that occurred during various phases within the housing development industry. They found that these visuals were not supplementary to the financial and social construction of value that ‘went on around them’, but that they drove this process. Computer generated images of imagined realities for future company projects were included in annual reports and used (among other things), to hold contractors to account by customers when the reality didn’t match up to the vision.

Methodologically, a concrete visual artifact need not be involved in performative visual research at all. MacKenzie (2012) explains how carbon markets are brought into being through accounting practices that render carbon emissions as ‘visible’, tradable phenomena. This exemplifies a further foundation of performative approaches to research in that the methods of study also serve to define the object of study. As Steyaert et al. (2012) put it, the subject of study is not ‘simply out there, waiting to be represented or interpreted, but… is an outcome of performance’. This has useful application in accounting research since shifting attention from the inscription that is produced (be it financial statements, plans, reports or visualisations) and moving it towards the unfolding of the networks that produced it, we draw attention to accounting standards and protocols (for example) that appear as arbiters of truth yet are more accurately constructions of economic and social imagination.

*Visual elicitation methods* range from freehand drawing (Stiles 2014), through collage and arts-based approaches (Grisoni and Collins 2012), to photographic techniques (Warren 2005). Within this broad church, elicitation methods can be further divided: Firstly there are those that use visual media to generate verbal responses from research participants. Cho et al.’s (2009) study of individuals’ perceptions of trust elicited by viewing corporate disclosure websites is an example of this kind of approach (also discussed further below). Parker (2009) gives a comprehensive review of how photo-elicitation in particular could be incorporated into accounting research, such as gathering archival photographs to elicit oral history accounts of organizations from a range of stakeholders (*ibid:* 1116).

Secondly, elicitation techniques employ image-technologies to surface individuals’ subjective and/or emotional experiences (Warren 2005). They do this by tapping into an aesthetic realm of knowing that supplements more traditional word and text-based research methods (Vince and Warren 2012). The research subjects construct their own visual artefacts and in some cases also set the research agenda according to what they see as the pertinent issues. Parker and Warren’s (2013) research outlined above is one of the few studies of this kind undertaken within an accounting context at the time of writing. Participants were asked to take photographs of scenes, objects, people and places that represented how they saw their identities as accountants – dividing their shots into those that expressed the view “this is me!” and those with negative associations aimed to convey “this is not me.” The participants were then interviewed about their images and deeper level feelings about their changing roles and identities were generated. This method loosely follows the tenets of ‘photo-voice’ (Wang and Burris 1997), which has a long heritage in the social sciences as an emancipatory tool to foreground the accounts of disenfranchised and/or marginalized groups in society.

Particularly prevalent in health and social care studies, it is the critical, emancipatory character of the ‘photo-voice’ family of visual methods that has considerable potential for accounting research (Warren 2005). Visual media can be arresting and can call to account in ways far more powerful than text, financials and graphics. Matilal and Höpfl’s (2009) use of images as an alternative way of accounting for the Bhopal tragedy, outlined above, is an exemplar. And when images are taken by study participants themselves this power is magnified by the effect of ‘seeing the world through someone else’s eyes’. Broadbent (1998) has called for alternative languages of accounting that better communicate with a diverse range of stakeholders that organizations increasingly must address, and photo-voice related methods seem ideally suited to this end (Warren 2005). Nonetheless, they remain under utilized and offer great potential for future research.

**Experimental methods and content analysis**

The more scientific approaches to visual accounting research lie in experimental methods, based in visual psychology, and to a lesser extent in content analysis, allied to economics and statistical methods. Whereas interpretive and mixed approaches have the advantage of closer engagement with the nature of the visual, and with the individuals and society that lie behind it, they have the disadvantage of being less suited to generalization through large sample work. Experimental methods and content analysis methods are more suited to such generalization, but need to be used with care, given the enigmatic nature of visual meanings.

*Experimental methods* rely on the very considerable literature in visual psychology and visual perception. There has, for example, been interest in the respective effects of words and pictures. The ‘Stroop effect’ is well known, and demonstrates the interdependence of words and pictures (Lupker and Katz, 1982). Other studies refer to the greater power of visual material in communication: for example, Tversky (1974) finds that pictures attract twice as much time from readers as verbal material, while Anderson (1980) refers to work that has indicated that pictures are more powerful in cognition than words. To date, few accounting studies have used experimental methods, and this is an area that would benefit from major future development, ideally combining expertise from visual expertise and accounting. This is probably the best way of achieving general conclusions regarding the impact of visual material on readers, especially with regard to decision-making.

Beattie and Jones (2002) conducted an experiment in the field of graphs, which showed that there was a level of measurable distortion beyond which spectators were influenced. This is evidence of an area where visual material can impact decision-making. Pictures, which occupy much greater space in annual reports than graphs, have been little examined experimentally, and this area presents an important gap in our understanding. Just a handful of studies have thus far looked at the impact of colour and aesthetics on decision-making, with mixed conclusions. Intuitively and from art history, colour is fundamental to perception, but theory and methods are somewhat elusive. From within the field of consumer psychology, Townsend and Shu (2010) examine experimentally the effect of annual report ‘aesthetics’ and find that ‘even experienced investors are affected by annual report aesthetics’ (p. 457). So and Smith (2002) look at colour and bankruptcy prediction, with unclear results. Courtis (2004) conducts an experiment combined with a survey, which concludes the effects of colour are not neutral. Turning to web pages and CSR material, Cho et al. (2009) construct an interesting experiment based in media richness theory, ranking the ‘richness’ of the medium from text (low) to photographs (medium) to video (high), and find a clear association between the richness of the medium and the propensity of the reader/spectator to trust the information.

*Content analysis* has been widely used in visual accounting research, as it is perceived as being a way of incorporating visual material within large-sample statistical and economics-based accounting research. Content analysis typically consists of counting pictures and coding their descriptive content under themes. Yet great care needs to be taken with content analysis of pictures; for an extended analysis of the difficulties by reference to examples see Davison (2015, pp 24-26). Measurement is far from straightforward: visual and linguistic material is frequently interwoven; occurrence needs to be considered against space; prominence needs to be considered both within a picture, and regarding the positioning of the picture amongst other material. Even the descriptive denotative content can be difficult to assess objectively, and the arguably more important symbolic connotations are highly subjective. However, when the measurement is transparent and careful, it can be a useful method. Interesting gender and ethnic studies have, for example, been conducted on annual report content (see Benschop and Meihuizen, 2002; Bernardi *et al.*, 2005; Kuasirikun, 2011). Content analysis is considerably strengthened when it is used with a strong theoretical framework – see, for example, the work on faces in annual reports in conjunction with Levinas’ thinking on ‘The Other’ (Campbell *et al*., 2009).

**Conclusion**

We began this chapter by recognizing that accounting is a visualizing practice whose subject matter lends itself well to visual analysis. This is not restricted to studying graphs and graphic design issues in quantitative data which, although significant, represent only a fraction of a visual methodological repertoire that might be utilized by accounting researchers (Beattie and Jones 2008). The visual milieu of accounting has increased in sophistication along with broader cultural shifts towards a more image-saturated society. In this chapter we have précised these key contours from a methodological perspective to provide what we hope will be a useful text on how to investigate visual developments in accounting and associated studies.

Our first port of call was to recognize the heritage of visual methodologies in the humanities and anthropology through texts that have come to be seen as foundational in a variety of multidisciplinary contexts (Barthes 1977, 1984; Baudrillard 1981; Benjamin 1968; Berger 1972; Sontag 1971; Mitchell 1994). Accounting research is not immune to this ‘pictorial turn’ (Mitchell 1994) as we have shown, there is now a growing – albeit still fragmented – use of visual methods to explore accounting, management and organizational concerns (e.g., Davison and Warren 2009; Davison et al. 2012; Bell et al. 2014). This has driven a shift in visuals being seen as trivial, decorative and/or inconsequential to the ‘real business’ of research. With the publication of an array of articles, books, journals, journal special issues and conferences, images and visual matters are moving to the analytical centre stage necessitating greater reflection on how to study them in a rigorous and meaningful way.

Grouping the wide-range of approaches to researching the visual in accounting, we presented three groups classified loosely by their epistemological origins: interpretive, sociological and experimental. Whilst we recognize the somewhat arbitrary nature of such an exercise, we hope to have mapped the current state-of-play at the time of writing in a practical manner. Interpretive approaches, as we have defined them here, include the visual semiotics of Barthes (1977), his concepts of denotation and connotation and his later work on the stadium and punctum of photographs (Barthes 1984). Along with ‘visual rhetoric’ as antithesis and analogy, interpretive approaches guide the researcher to pay specific attention to the structure of images and their communicative features – of particular relevance to studying company annual reports, for example. Methods inspired by philosophical thinkers were also discussed as interpretive and their considerable potential for undertaking theoretically anchored analyses noted.

Methods rooted in sociology were then discussed for their particular utility in recognizing the socio-political context of accounting images generated for the purposes of impression management at organizational, profession and individual levels of analysis to influence stakeholder perceptions of value and self-worth. The methodological focus here shifted from the image as representation, to the effects and actions images engender as they circulate in various networks of actants (Latour 1986). In particular we showed how such performative methods bring concepts into being – a useful feature for research on accountability, for example. Lastly, we reviewed elicitation methods for generating data from research subjects in field studies – including the use of image-archives for eliciting oral history narratives (Parker 2009), and more participatory approaches where stakeholder groups present their worlds visually through arts-based and/or photographic techniques in order to hold dominant orders to account (Warren 2005).

Finally we turned our attention to more quantitative methods based in experimentation and content analysis, noting that psychology has been leading the field in uncovering the mechanics of visual perception and its corresponding influence. Experimental studies in accounting are rare but might fruitfully be applied to the reception of accounting visuals among various stakeholder groups, to ascertain their impact on behavioural drivers and decision-making, among other applications. Carefully designed content analyses could offer opportunities for handling larger visual data-sets, particularly when augmented with data anlaysis software. These could broaden the remit of current accounting research from theoretical generalization to empirical contexts – useful in understanding investor or other stakeholder perceptions and behavior, in differing cultural contexts for example.

*Future paths* for visual research methodology in accounting are likely to be mapped out by a combination of social and organizational developments and changes in the nature of visual technologies. We are already seeing a proliferation of new, digitally driven and Internet based image-cultures that are changing the function of the images in society on an individual and social level (Graham et al. 2011). However, it is not only technologies and methodological protocols that we see a need for further development around. Image ethics and copyright continue to be significant challenges for accounting researchers who wish to reproduce organizationally produced strategic images in their research articles (*in*Visio, n.d.). Permissions to reproduce images can be hard to obtain due to difficulties in reaching the right person in the organization to contact, and may not be forthcoming if any of the findings of the research do not meet with the organization’s approval If permission is forthcoming, then costs are likely to be high – although in our experience we have found publishers to be willing to pay modest sums, especially to editors of special issues and book-length collections. The *in*Visio network has been assembling resources in relation to these issues (ibid.) and represents an example of how we believe ethics and copyright matters will develop – through communities of practice working with and sharing these issues in their everyday research practice. For example, a recent article in the journal *Visual Studies,* tackles the dilemma of how to anonymise research photographs of (or including) people whilst avoiding sabotaging the research aims and/ or dehumanising the subjects depicted through obscuring their faces (Allen 2015).

Ongoing dialogue and debate is needed to keep pace with the changing technologies that organizations and individuals use to represent, share and communicate their everyday worlds. Mediated images and visual content are no longer the preserve of mass broadcasters and global media corporations with access to professional production facilities. Self and ground-up authored video content in particular, is proliferating with consequences for how organizations are called to account – in particular through viral image circulation and counter-cultural critique published on YouTube and Vimeo channels (Bell and McArthur 2014, Halford 2014). We have not discussed video-based research methods in this chapter since to our knowledge, the accounting disciplines have yet to engage with multi-media formats beyond the investigation of static webpages (e.g., Cho et al., 2009). However, given the use of increasingly sophisticated multimedia reporting tools at organizations’ disposal, we see a need for future methodological development in these areas. Elliot and Robinson’s (2014) ‘critical web analysis’ methodology is one of the few management studies specific formulations that provide a comprehensive, practical framework for analysing the elements of websites and how they interact. Work that builds on this kind of initiative will be needed to equip accounting researchers with the appropriate tools to make sense of reporting contexts and stakeholder literacies of the future.

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| **Key papers that refer to visual methods in accounting** |
| Beattie, V. A., and Jones, M. J. 2008. Corporate reporting using graphs: a review and  synthesis. *Journal of Accounting Literature*, 27, 71-110. Bell, E. & [Davison, J.](https://pure.royalholloway.ac.uk/portal/en/persons/jane-davison(7bcbd8ce-a4db-4464-84de-49419cbd77d4).html) (2013).  Visual management studies: empirical and theoreticalapproaches,  *International Journal of Management Reviews. 15*, 2, p. 167-184 [Davison, J.](https://pure.royalholloway.ac.uk/portal/en/persons/jane-davison(7bcbd8ce-a4db-4464-84de-49419cbd77d4).html) (2014b) Visual accountability. In Oxford Handbook of Public Accountability. Bovens, M., Goodin, R. E. & Schillemans, T. (eds.). Oxford University  Davison, J. (2015). Visualising accounting: an interdisciplinary review and synthesis.  *Accounting and Business Research 45* (2), 121-165.  Parker, LD (2009), Photo-elicitation: An Ethno-Historical Accounting and Management  Research Prospect, *Accounting Auditing & Accountability Journal*, vol. 22 no. 7,  pp. 1111-1129.  Warren, S. (2005). “Photography and Voice in Critical Qualitative Management  Research”, *Accounting, Auditing & Accountability Journal* 18, 6, pp. 861-882. |

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| **Some key texts on the visual from the humanities** |
| Barthes, R. (1977). Rhetoric of the Image. In *Image, Music, Text* (pp. 32-51), trans. Heath,  S., London: Fontana Press).  Barthes 2000 Camera Lucida. London, Vintage.  Baudrillard, J. (1981), *Simulacres et simulation*, Galilée, Paris.  Benjamin W (1968). Hannah Arendt, ed. *"The Work of Art in the Age of Mechanical*  *Reproduction", Illuminations*. London: Fontana. pp. 214–218.  Berger, J. (1972). *Ways of seeing*. London: Penguin.  Mitchell, W. J. T. (1994) *Picture Theory*, Chicago and London: University of Chicago  Press.  Sontag, S. (1971)***.*** *On Photography*. New York and London: Penguin. |

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| **Some key texts on the visual from the social sciences** |
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| **Books on visual methods in organization and management studies** |
| Bell, E., Schroeder, J. and Warren, S. 2013. The Routledge Companion to Visual  Organization. Oxford: Routledge.  Puyou, F. R., Quattrone, P., McLean, C. and Thrift, N., eds. 2011. *Imagining Business*  *: Performative Imagery in Business and Beyond.* London: Routledge.  Styhre, A. 2010. *Visual Culture in Organizations: Theory and Cases*. London:  Routledge. |

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| **Publications on the visual in the marketing field** |
| McQuarrie, E. F., and Mick, D. G. 1996. Figures of Rhetoric in Advertising Language.  *Journal of Consumer Research,* 22 (March), 424-438.  Messaris, P. 1994. *Visual “literacy”: Image, Mind and Reality*. Boulder, Colorado:  Westview Press.  Messaris, P. 1997. *Visual Persuasion: The Role of Images in Advertising*. Thousand Oaks,  CA: Sage.  Schroeder, J. E. 2002 *Visual Consumption*, Oxford: Routledge.  Scott, L. M. 1994. Images in Advertising: The Need for a Theory of Visual Rhetoric.  *Journal of Consumer Research,* 21 (September), 252-273. |

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| **EIASM Workshops** |
| ‘Aesthetics, Art and Management’ (three workshops)  ‘Imag[in]ing business’ (two workshops)  ‘Architecture and social architecture’ (three workshops)  ‘Fashioning Management’ (two workshops) |

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| **ESRC Initiatives** |
| *Building capacities in visual methods programme*  <http://www.researchcatalogue.esrc.ac.uk/grants/RES-035-25-0023/read/outputs/author>  *Research Seminar Series,*in*VISIO: International Network of Visual Studies in Organisations Researcher Development Initiative for advancing visual methodologies in business and management in conjunction with*in*VISIO: International Network of Visual Studies in Organisations* available at <http://moodle.in-visio.org> |

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1. See Quattrone (2009) for a discussion of classification in medieval accounting and examples of early Italian accounting ledgers; see Maines and McDaniel (2000) regarding the influence of format on present-day accounting. [↑](#endnote-ref-1)