



# GUEST EDITORIAL

## Imag[in]ing accounting and accountability

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### Abstract

**Purpose** – This paper aims to set out several of the key issues and areas of the inter-disciplinary field of visual perspectives on accounting and accountability, and to introduce the papers that compose this *AAAJ* special issue.

**Design/methodology/approach** – This takes the form of a discussion paper, exploring several key issues related to visual perspectives on accounting and accountability.

**Findings** – The paper suggests that there has been some myopia with regard to the importance of the visual in accounting and accountability, and introduces a variety of theoretical, methodological and empirical approaches.

**Research limitations/implications** – It is hoped that the issues and approaches explored in this paper, together with those of the various papers of this *AAAJ* special issue, will stimulate increased research on visual perspectives on accounting and accountability.

**Practical implications** – The analyses of the ways in which the visual is implicated in accounting are of interest to accounting researchers, practitioners, trainees and auditors.

**Originality/value** – The paper surveys past work on visual perspectives in accounting and organization studies, provides an overview of challenges in the area, and sets an agenda for future research.

**Keywords** Visual media, Audiovisual aids, Accounting, Management accountability

**Paper type** Viewpoint

### Introduction

The motivation for a special issue on visual perspectives on accounting and accountability arose from an awareness that there was a blind spot with regard to the visual in both accounting and organizations studies more broadly. The guest editors, both having personal interests in the visual, had independently observed this myopia with some puzzlement, as had Lee Parker, who acted as the catalyst in bringing together the editors and, together with James Guthrie, laying the ground for a special

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issue. We had not anticipated a large degree of interest, and were overwhelmed by both the number and quality of submissions. Beyond those papers appearing in this special issue, we envisage that further papers will be published in regular issues of *AAAJ*, and that this collection of papers in the special issue will stimulate further research to be published in other accounting journals, and indeed in journals in other disciplines.

This special issue brings together a variety of perspectives on accounting, accountability and the accounting profession as visual activities. In an eclectic mix of papers, we present a range of different conceptualizations of accounting and the visual in order to demonstrate the rich possibilities offered by a visual frame of reference in the hope that as many readers as possible might be inspired to think more visually about their own practices. We are not starting from a *tabula rasa* in this endeavour, however, and are indebted to the work of a small group of scholars who have made connections with visual aspects of accounting over the years, and to whose work we refer in the following pages.

Contrary to popular, or indeed many an economist's, belief that accounting is all about numbers, matters relevant to accounting (when not passed over altogether in silence) are communicated in three "languages": numbers, words and visual images. The supposedly objective and neutral numbers of the financial statements (that are arguably subjective constructions in many ways (Shapiro, 1997) occupy by far the greatest research and practitioner time, but are not always well understood by expert readers (Barker, 2000) and generally passed over by lay readers (Bartlett and Chandler, 1997). Accounting narratives have come to constitute a greater part of regulatory reporting requirements, form the bulk of supplementary reporting for issues such as social and environmental matters and intellectual capital, and have attracted a large body of research interest, indeed too substantial to detail here. As visual representations, graphs too have increased in use; graphs straddle the numerate and visual domains, and their communicative power, based in visual cognition and spatial intelligence (Anderson, 1980), together with their potential for bias, is now well acknowledged in financial reporting literature (Beattie and Jones, 1992); yet such graphical representations form a specialized corner of the visual images relevant to accounting (Davison and Skerratt, 2007).

The visual is an entire further domain of communication that offers an abundant array of signs that relate to accounting. 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 Pacioli (Quattrone, 2009) to present-day formats (Maines and McDaniel, 2000); colour too is an important signifier in accounting documents (Curtis, 2004; So and Smith, 2002), 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 (Biehl, 2007). The visual space of the architecture occupied by organizations both impacts behaviour within (Burrell and Dale, 2007), and projects organizational and professional identity (McGoun, 2004; McKinstry, 1997) beyond its walls. In accounting history,

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photo-elicitation may be used as a visual research tool for archival, oral and critical accounting work (Parker, 2008).

The realm of the visual is, however, frequently regarded with suspicion or derision (Mitchell, 1994). Visual images are often dismissed as trivial, constituting decoration, insubstantial rhetoric, illusion, or at best, partially reliable information. The meaning of visual images is enigmatic, ambiguous and subjective, hence the sense of disorientation often experienced before a visual artefact denoted as “Untitled”. In philosophical terms, the signifier and the signified of the visual are bound together (Barthes, 1977), while yet remaining referential, unlike music. Visual images resist theory (Mitchell, 1994). Academic analysis of art has traditionally relied on the historical approach (Crary, 1990), rather than developing universal frameworks, and scattered theory has developed instead in a variety of other disciplines, such as philosophy (Barthes, 1977; Baudrillard, 1981), sociology (Foucault, 1966), psychoanalysis (Lacan, 1981) and cultural theory (Berger, 1972). The visual resists definition, and includes images presented to the eye as well as mental pictures behind the eye; it includes two-dimensional artefacts as well as three-dimensional space such as that of architecture or of fashion. The visual also resists translation into quantitative terms: where words can to some extent be coded and assessed through the use of indices, visual media largely defy such efforts at measurement.

It has nonetheless long been said that contemporary society is dominated by the visual (Baudrillard, 1981), and the need pressing for *Picture Theory* (Mitchell, 1994). Other fields have for some time embraced a shift from the “linguistic turn” (Rorty, 1992) to the “pictorial turn” (Mitchell, 1994), notably sociology, where major journals such as *Visual Studies* are devoted entirely to the visual, or literary studies, which have moved progressively towards the study of film and visual cultural media more generally. Even economics is coming to be re-examined alongside the cultural and social domains with which it is inextricably interlinked, in, for example, the new *Journal of Cultural Economy*. Yet while in accounting-related matters too, visual images are arguably in many ways the most powerful signifying domain of all, and an increasingly used medium (Lee, 1994; Davison and Skerratt, 2007), the visual has largely remained the Cinderella medium of communication analysed in accounting research.

As the increasingly visual nature of annual reports demonstrates, corporations are major contributors to the construction of an increasingly spectacular, aestheticized world where appearances are important arbiters of contemporary value (Böhme, 2003; Hancock, 2003; Postrel, 2004). Encompassing activities such as corporate aesthetics management (Schmitt and Simonson, 1997), office design (Nathan and Doyle, 2002) and sensory branding (Lindstrom, 2005), this “visual turn” in the everyday life of businesses is contributing to what Böhme (2003) refers to as an “aesthetic economy” where the staging and presentation of products, services, brands, organizations and even employees (Hancock and Tyler, 2000) generate significant revenue over and above the more functional attributes of a firm’s offerings. Yet accounting research has been strangely blind to this process. How are such changing notions of value impacting on accounting standards and representations? What changes do accountants need to make to their practices better to fulfil the demands of increasingly visually aware stakeholders? How have new media technologies altered accountability relationships and increased corporate transparency? Are there audit implications?

Analysis of such questions necessitates interdisciplinary thinking, of which accounting research has a long tradition through interaction with disciplines such as economics, social sciences, operations research, science studies, history, philosophy, linguistics, literary and cultural theory (HEFCE, 2009). The study of the visual in itself encounters a wide spectrum of disciplines, from physics, biology and psychology, to philosophy, visual culture studies and art history. Yet, although accounting conferences and journals encourage interdisciplinary connections, the intellectual premises and methodologies of individual disciplines, together with their institutionalism, frequently mitigate against openness to new approaches (Mitchell, 1994; Quattrone, 2000). In accounting, it is quite a leap from the “hard” epistemology of economics, to the messier language of the “soft” arts disciplines and parts of the social sciences (Dillard, 2008; Parker, 2008) that inform many aspects of interpretation of the visual that have the potential to humanize research (Rynes and Gephart, 2004) and to “breathe life into organizational studies” (Dutton, 2003, p. 6). Researchers in such interdisciplinary work grapple both with the intellectual puzzles of finding appropriate frameworks and methodologies that can be theoretically and empirically adapted for use in accounting, and also with the task of persuading reviewers of the validity and interest of such approaches for accounting.

A few broad concerns are interwoven through the papers in this issue of *AAAJ* such as, for instance:

- image-making and impression management;
- the silence of the financial statements;
- trust and ethical issues beyond the accounting numbers; and
- the visual as an enabler.

The papers use a variety of theoretical frameworks drawn not only from visual theory (Barthes, 1977; Panofsky, 1939; Peirce, 1960; Sontag, 1971), but also from media richness theory (Daft and Lengel, 1986), philosophy (Kristeva, 1987; Levinas, 1993) and sociology (Bauman, 1995; Giddens, 1990, 1991; Latour, 1987, 1999, 2005). Methodologies vary from archival case studies, to sampling, an experiment and a field study. Their empirical focus is similarly varied, ranging from visual elements in annual reports to logos, adverts, professional magazines, web pages and 3-D visualizations. The themes are sketched out below to show the construction lines behind the papers selected for this *AAAJ* special issue.

### **Looking at accountants**

The accounting profession itself is not immune from practices of visual impression management. Indeed, the Institute of Chartered Accountants of England and Wales (ICAEW) have such a tradition. The Chartered Accountants’ Hall of 1893 is a splendid building following the palazzo tradition, aspects of which “related more to ambition, aspiration and image-building than accomplished fact. It was, in short, a piece of rhetoric” (McKinstry, 1996, p. 796); interestingly, the building features on the front cover of the Institute’s *Annual Review 2007*. More recently the Institute spent £65,000 rebranding its logo (Page and Spira, 2009). As Jeacle (2008) points out, the professional bodies are arguably endeavouring to combat the long-held popular view of the dull accountant in their promotional literature. Accountants have suffered long-term stereotyping in popular culture, amplified through the media, and a stereotype which is

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overtly visual: the grey pin-stripe-suited male hunched over his abacus, “counting the beans”. Dimnik and Felton (2006) confirm the enduring nature of these perceptions which are interesting to revisit given the contemporary appetite for appearances in an aestheticized economy (Finkelstein, 2007). In this vein, Warren and Parker (2007) draw attention to the role of the visual in constructing identity among newly qualified accountants.

The first paper in this issue, by Baldvinsdottir *et al.* (2009), “The image of accountants: from bean counters to extreme accountants”, analyses the profound change that has taken place in the image of accountants, through an analysis of the visual rhetoric in accounting software adverts published in the professional magazine of CIMA (Chartered Institute of Management Accountants) over the past four decades. Using a dual framework from Barthes (1977) work on the rhetoric of images and Giddens (1990; 1991) understanding of modernity extended by Lipovetsky and Charles (2005), they examine one image from each decade. The images they have entitled “Obsolete Man” and “The Chess Game” from the 1970s and 1980s show elements of pre-modernity and modernity, where the accountant is constructed as a rational person. “Man on the Moon” from the 1990s shows the accountant as action man in high modernity, whereas in the hyper-modernity of the 2000s “Gain without Pain” depicts a hedonistic and less responsible accountant. Whereas prior work has considered the self-projection of accounting identity to others, or views of accountants by others, here the analysis is of a self-reflection constructed to appeal to fellow accountants.

### Accounting for image

As noted above, organizations increasingly trade on – and value – their image. The importance of branding as a motif of advanced consumer capitalism is undeniable, extending Baudrillard’s (1996) notion of social code signified through objects consumed and displayed, into a fusion of object and identity far beyond mere acquisition of commodities. Saatchi and Saatchi’s concept of the “Lovemark” (Roberts, 2006) and the adulation offered to brands such as “Apple” and “Harley Davidson” are cases in point, where consumers go so far as to permanently (and literally) brand themselves with tattoos of these companies’ logos (Appletattoos.com; Schembri, 2005). Importantly, for our purposes here, branding is in large part visual with brand identity constituted through culturally iconic images (Schroeder, 2005), and a point of crossover between culture and economics, aesthetics and commodities (Bourdieu, 1984). Yet accounting has traditionally had little to say about the values of internally generated brands as observed in the second paper in our issue by Davison (2009).

Davison (2009), in “Icon, iconography, iconology: visual branding, banking and the case of the bowler-hat” shows how a visual analysis of the evolution of the Bradford & Bingley’s bowler hat brand from the 1960s, through demutualization in 2000, to the bank’s demise in 2008, reflects changes in its business practices. Constructing a visual framework of icon, iconography and iconology from arts disciplines, and notably from the thought of Barthes (1980, 1997), Panofsky (1939) and Peirce (1960), Davison places the branding in a cultural context, draws comparisons with the appearance of the bowler hat in popular culture, such as *The Avengers*, as well as in the works of Magritte and Warhol, and shows the considerable shift in the visual branding. A parallel analysis of the financial statements shows that these changes accompany innovation in the bank’s lending and borrowing practices in response to greater

competition in a more deregulated and global financial marketplace. The accounts are almost silent with regard to this visual branding, well-known for its enduring charm and malleability.

### **Images surrounding accounting**

Ironically, it seems that despite its frequent silence with regard to the value and power of visual brands, the accounting profession turns a blind eye to the growing number of images in the annual reports for which they take a substantial degree of professional responsibility (Lee, 1994; Davison and Skerratt, 2007). This is perhaps where the majority of prior work on accounting and the visual may be found. Accounting researchers have explored the power of these images in a range of ways including the influence of television (Graves *et al.*, 1996), different ways of seeing (Preston *et al.*, 1996), highlighting gender dynamics (Benschop and Meihuizen, 2002; Bernardi *et al.* (2002, 2005), acting as rhetorical framing (Davison, 2008), reflecting globalization (Preston and Young, 2000). The visual images in annual reports not only project images outwards towards society, but may also, often unconsciously, reflect society; visual images in annual reports have, for example, been argued to bear traces of cross-cultural mythical and religious notions of ascension (Davison, 2004). The next paper in this issue pursues a philosophical reading of the visual images in annual reports.

In “Facework in annual reports”, Campbell *et al.* (2009) take a philosophical and ethical stance, through analysis of the portrayal of faces in annual reports. They use an ethics of the Other from Levinas (1993) and Bauman (1995) to illuminate a study of the faces in an extensive sample of annual reports over fifteen years, revealing a significant rise in human representation. The philosophical perspective is combined with a series of well-chosen examples of photographs that demonstrate the work of images in establishing power relationships through positioning the spectator *vis-à-vis* the subject (Fiske, 1994) as indirectly or directly engaged, above the subject, or cast intimately alongside the subject or within a community. The paper reflects both on Bauman’s discussion of the bureaucratic effacing and dehumanization of the Other, together with Bauman’s exhortation to see the face of the Other, to be interested in the Other. The theme of ethics carries through into the next two papers which both – in very different ways – draw attention to the power of visual communication to account for organizational actions.

### **Images of accountability**

Forms of accountability such as social reporting take a wide variety of forms (Gray, 2002), and substantially take place in non-numerate media, and visual images of corporate social responsibility increasingly occupy annual reports, supplementary reports and web pages. Studies have shown, for example, the superficiality of these disclosures (Caron and Turcotte, 2009), and the power of photographs to communicate charitable accountability (Davison, 2007). The role of web sites has been little explored in an accounting context; indeed, their use and function has not been much examined in management studies more broadly (although see Kivinen, 2006). The fourth paper in this issue starts to rectify this lack of attention, by exploring audience perceptions of the trustworthiness of online social responsibility disclosures (see Cho *et al.* (2009)). In this, they add to a small vein of experimental research in accounting on the influence of



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presentation and framing on readers' perceptions: for example, Beattie and Jones (2002) examine the impact of graph distortions on user perceptions; So and Smith (2002) find that colour graphics improve decision-making; Stanton *et al.* (2004) find little impact of impression management in the glossy section of annual reports on reader opinions; Cardinaels (2008) show that activity based costing information is better received in graphs than tables. We believe this is a fruitful area for further research, along with studies that address the complex and multi-authored production of annual reports and related company documents.

"Media richness, user trust and perceptions of corporate social responsibility" by Cho *et al.* (2009) discusses an experiment designed to establish whether the visual elements in corporate social and environmental disclosures on web sites have an impact on user trust and perceptions. The study is framed in media richness theory (Daft and Lengel, 1986; Palmer, 2002), that postulates a hierarchy of media richness, from face-to-face communication as the richest medium to unaddressed documents as the leanest medium; Cho *et al.* (2009) argue that web sites are richer than traditional print media. They build an experiment from a fictive web site and student participants completing an online questionnaire. They find a positive association between the richness of the disclosures and the trusting intentions of the participants and their perception of corporate social responsibility, thus providing evidence that corporations could use web sites to mislead users regarding their performance in the social domain.

### Alternative visual accounts

Another vein of accounting and accountability research calls for alternative accounting lenses and institutions that do not reproduce capitalist conceptions of organizations and their roles (for example, Mitchell and Sikka, 1993; Gallhofer and Haslam, 1996), especially in the developing world (Graham, 2009). From a visual perspective, the genre of the "photo-novella" Wang and Burris (1994) is explicitly designed to bring marginalized views to bear on policy debates, effectively giving participants voice by asking them to take photographs that represent their experiences of their world (Warren, 2005). More broadly, as Campbell *et al.* (2009) also show, visual images have the power to portray the physical humanity (and landscapes) that lie beyond the financial statements, in an alternatively immediate fashion not open to the regulatory numbers and words of financial statements.

The penultimate paper in this issue highlights the divergence of stakeholder interests in the process of accounting for organizational action – in this case accounting for a disaster. In "Accounting for the Bhopal disaster: footnotes and photographs", Matilal and Höpfl (2009) critically read the tragic and shocking 1980s Union Carbide disaster in Bhopal, India through the work of Julia Kristeva, and in particular her concept of the "body and the law" from *Tales of Love* (Kristeva, 1987). The paper juxtaposes and discusses the company's accounts of the tragedy with press photographs. In a Kristevian reading, it contrasts a view of the financial statements as authoritative, patriarchal, legal, rational and lifeless with a view of the photographs as visceral, emotional, poetic and ambivalent that lay bare the human suffering; the accounts present a "true and fair view" with no account of the human cost. The paper also discusses, however, the commonalities of the two media: both are annotated with words, both are constructions and have a rhetorical function of persuasion, and neither has a claim on objectivity.

### Practices of visualization and the value chain

If the visual can seem tangential to accounting and accountability, it is worth pausing for a moment to consider the visual nature of accounting. As Tufte (1990, 2001) notes, the visual display of quantitative information is far from new, yet little attention is paid to the way these visual practices operate in accounting and accountability. Accounting is replete with visual metaphors, such as the “true and fair view”, “transparency” of accounting practices, the “snapshot” of the balance sheet. In essence, the practices of accounting for and auditing organizational activity relate to visualization – rendering tangible and intangible values visible in the form of reports, charts, graphs, diagrams, and pictures for instance (Abeysekera and Guthrie, 2005; Davison, 2009; Mouritsen *et al.*, 2001; Quattrone, 2009).

Our final paper, by Justesen and Mouritsen (2009) introduces a practical perspective on visualization in “The triple visual: translations between photographs, 3-D visualizations and calculations”. So-called “non-representational” visual research looks at the work of images as they circulate in and around organizations (Rusted, 2006), and in this paper, the intersection between real and virtual images is explored in the work of a property development company. Constructing a theoretical framework from Latour’s (1987, 1999, 2005) actor-network theory, Sontag’s essays on photography (Sontag, 1971) and Boland’s work on 3-D representations and architecture (Boland *et al.*, 2007), the paper examines 3-D virtual representations as the enactment of a reality. The 3-D representations act as the link between past, present and future, and between the planning, sales and construction functions, in strengthening the relationship between representation and referent. The images contribute to value creation, accountability and intellectual capital.

### Conclusion

As indicated above, this area of research is still in its infancy, but these contributions add to theoretical frameworks, methodologies and empirical applications, and demonstrate that visual aspects are not lightweight but heavyweight ingredients of accounting and accountability. The birth of this *AAAJ* special issue coincided with the *Imag[in]ing business* EIASM initiative at Oxford Saïd Business School (2008), the *Building Capacity in Visual Methods* programme (ESRC, 2006-2009) and the First International Visual Methods Conference at Leeds University, together with the foundation of the *inVisio* research network (ESRC, 2008-2009). These initiatives have all assisted in bringing together in fruitful cross-fertilization a number of academics often previously working in isolation, unaware of the extent and richness of the germinating interest in this important but often difficult inter-disciplinary area. We believe that this special issue is therefore timely, and hope that it will inspire others to follow suit by researching in this fascinating domain, and imag[in]ing accounting and accountability.

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