

Remarks on Certain Essential Problems Involved in the Analysis Of Visual Data: A Case Study

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Introduction

This is a paper of two parts. It commences with a brief review of a small collection of exemplary studies of visual analysis. Each of the studies are to different degrees guided and shaped by a range of theoretical orientations that are simultaneously contingent for analytical directions. These studies offer an indication of how theories shape enquiry. The essential indexical and polysemic potential inherent in all visual materials is explored as a core aspect of their classification and analysis. Annual company reports are then introduced, alongside an account of their recent expansion into visual representations. In the context of this paper, company reports serve an essentially illustrative purpose. They reveal something of the range and variety of still visual representations, and indicate a general trend towards an increasing expansion of the visual domain. A provisional exploration of the likely purpose of a discretionary expansion of the visual component within company reports is fashioned and a classificatory schema developed. It is argued that all classificatory schema are contextually embedded. Systems of classification exhibit an arbitrary character, guided as they are by practical, analytical and theoretical directions and epistemological concerns. Visual images from within our corpus of data are briefly explored employing the analytical frameworks of semiotics and Goffman's typology. This offers a glimpse at the potential of comparative analytical takes on the same body of data. It serves to indicate that what data amounts to as researchable items, how it becomes researchable, is influenced by theories. Visual materials being inherently indexical and polysemic

are thus unstable and open to a range of interpretations and inclusion in a variety of classificatory and theoretical/ analytical schemas.

A Lineage for Visual Analysis

As Becker has commented expressing more than some irony, "Visual social science isn't something brand new... but it might as well be" (Wagner, 1979: 7). It is certainly the case that memorable exemplars of visual social science are somewhat thin on the ground. Whilst visual representations have a long history, the advent of photography is certainly a notable event. Animated by Darwinian theory and general ethnological concerns, an early 19th century employment of photography within anthropology was as a means to record aspects of the physical characteristics of different social groups (physical anthropology). The major "racial" groups were examined, us as species, facilitating the construction of the socio-cultural "other" (Fabian, 1983; Kuper, 1988). Photographs were employed as an adjunct to the measurement of body mass and skeletal size and shape (anthropometry). At a time when travel to and communication with exotic parts of the world was both arduous and less easily available, anthropometric photographs of other peoples served as documentary evidence of their existence and apparent difference (Edwards, 1992).

Anthropometric interests overlapped into the early ethnographic fieldwork based 20th century anthropology, as evidenced in for example Radcliffe-Brown's study of the Andamanese (Radcliffe-Brown, 1922). Whilst many of the burgeoning anthropological ethnographies followed the direction established by Malinowski's

fieldworking classic, and made extensive use of photo-graphy, such uses were limited to what have been referred to as “standard ethnographic uses” (Malinowski, 1922; Ball and Smith, 1992; Ball, 1998), photographs serving essentially illustrative and authenticating purposes.

Stasz informs us of an early period of American, social problems oriented, visual, sociology, previous to a significant epistemological disciplinary shift towards a “scientific” orientation (Wagner, 1979). Subsequent to this epistemological shift, rather than including visuals of persons, places and items of material culture, as is the standard anthropological practice, sociologists tended to prioritise various forms of graphical and tabular representation as their preferred visuals. Indeed, with the exception of a limited number of classical Chicago products, most notably Wirth’s use of symbolic woodcut illustrations and Anderson and Thrashers use of photographs, visuals and in particular photography remained essentially outside of conventional sociology (Wirth, 1928; Anderson, 1923; Thrasher, 1927). The social problems oriented use of photography did however find a niche in the documentary photography tradition of Riis, Evans and Lange (Riis, 1890; Agee and Evans, 1941; Ohn, 1980).

It was however left to one of Radcliffe-Brown and Malinowski’s students working in collaboration with Margaret Mead to produce the first classic of visual analysis, *Balinese Character* (Bateson and Mead, 1942). This is the first notable social science product to treat still visual materials in the form of still photographs and moving film as data sources worthy of scholarly analysis. They amassed over 25,000 still photographs and 22,000 feet of moving film. 759 photographs are employed in the book, arranged into 100 thematised “plates” depicting visual aspects of Balinese cultural arrangements.

The overall guiding theme of the book being an exploration of the relationship of personality to culture, reflecting the influence of Benedict and Boas, and the theory of “ethos”.

They operated as a team, Bateson photographing and filming and Mead interviewing and fashioning field notes and other background information. In the broader framework of ethnographic products, this work is notable for its sensitive, analytical exploration of photographs as data. Collections of thematised photographs serve as sources of data for analysis. Textual descriptions are tied to thematically focused collections of photographs. This is one ethnographically and analytically active direction for the study of the visual to follow, which reveals how materials can be explored in order to expand cultural and ethnographic knowledge.

More recently, Goffman’s *Gender Advertisements* furnishes us with another exemplar of visual materials being employed as data for analysis (Goffman, 1979). This however differs from Bateson and Mead’s research in so far as it is not strictly based upon ethnographic fieldwork, but rather it serves as a classic in the use of what has been termed unobtrusive measures. *Gender Advertisements* is not even strictly limited to the exclusive study of advertisements qua advertisements. It also includes a proportion of photographs and sketches collected from a range of publications, including newspapers, books, magazines and the like to further underscore and illustrate Goffman’s analytical concerns. The theoretical impetus for the book derives from the works of Darwin, Radcliffe-Brown and Durkheim and Goffman employs Darwinian visuals (Darwin, 1965).

In *Gender Advertisements* Goffman both literally and metaphorically extends a

range of his earlier concerns in more plainly visual directions, whilst simultaneously focusing on the essential elements within “gender displays” (Goffman, 1956 and 1974). From the collection of visual images amassed Goffman selects some 508 to illustrate the range of themes and categories which he employs to reveal “gender displays”. The categories Goffman fashions are simultaneously central to his analytical endeavour and as he is aware, open to more than some ambiguity. Images classified in one category might equally find a legitimate location in another. Something of this is indicated later when Goffman’s categories are employed to explore certain themes from within our typology of images included within annual company reports.

Goffman’s argument presented within an analytical schema sensitive to the interactional, symbolic, ceremonial and ritual aspects of “gender displays” is broadly that members of the sex classes male and female “choreograph” for each other gender in terms of its relational properties. Goffman argues that there exists a behavioural vocabulary through which “gender displays” are choreographed, performed and recognised in everyday situations. For Goffman, this same vocabulary is employed albeit in an exaggerated manner by the advertisers to display their products in a favourable light. This amounts to the “hyper ritualisation” of common place “gender displays” for the purpose of advertising products.

From the point of view of visual analysis what is singularly significant about Goffman’s approach to “gender displays” is his insistence that in making sense of advertisements we employ precisely the same viewing competence which is exercised when making sense of everyday life. When examining the visual materials Goffman draws the reader into the analytical process. The visual section of

Gender Advertisements is organised such that the reader is requested to consider Goffman’s category based analysis and then inspect the visuals which the categories are fashioned to describe and represent. In this respect, Goffman in common with the advertisers, encourages the readers to enlist their everyday viewing competence both when assessing the appropriateness of his analytic interpretations and categories, and also when viewing the visual materials he employs to substantiate them.

As an example of analytical process, *Gender Advertisements* is interesting. Whilst in a direct sense, it is not ethnographic, dependent as it is on a data base of unobtrusive measures, it nevertheless relies upon the same order of competence which ethnographers employ when interpreting various forms of visual, cultural arrangements. In contrast to *Balinese Character*, *Gender Advertisements* is not strictly what might be referred to as ethnographically active. In its reliance on unobtrusive measures Goffman’s work is however plainly analytically active in so far as it fashions analytical categories from visual data, which are designed to be sensitive to aspects of “gender displays” in a range of manifestations.

Goffman’s *Gender Advertisements* can usefully be compared with Williamson’s *Decoding Advertisements*, and it is notable that they were published within a year of each other (Williamson, 1978). Whilst they apparently share the same substantive area and a potential corpus of existent data, their treatment of it is markedly different. Goffman plainly brings to the analysis of his data sensitive ethnographic skills, whereas Williamson’s work clearly foregrounds structuralist theoretical perspectives. Williamson’s theoretical orientations are Althusserian Marxism and Barthes’s semiotics, a matter revealed in the book’s subtitle, *Ideology and Meaning*

in Advertising. Semiotics has proved to be an influential orientation to the study of forms of communication, its origins are in the works of Saussure and his distinction between the signifier and the signified, the thing and its meaning (Saussure, 1959). Saussure was a linguist who argued that the basic unit of language is the sign. As a system, language is one of combinations of signs in which words are only “arbitrarily” tied to meanings. There is no necessary link between a word such as “elephant” (the signifier) and the concept/meaning (the signified), a large mammal with a long trunk and ivory tusks. The link between the signifier and signified is one of linguistic convention. Williamson argues that advertisements are similarly signs, frequently visual images that are assemblages which fashion meanings. For Williamson, advertisements amount to signs that occasion the meanings which assist the selling of the product, and the promotion of a consumerist ideology. In Williamson’s analysis, these basic semiotic principles are employed to reveal the devices whereby particular advertisements convey their meaning. As Williamson attempts to persuade us, “We can only understand what advertisements mean by finding out how they mean, and analysing the way in which they work.” (Williamson, 1978: 17).

Orientations and Problems for Analysing Visual Materials

Ethnographic research involves a variety of exploratory and analytical activities and practices. What Epstein has referred to as the craft of social anthropology is somewhat eclectic and not even exclusively qualitative in orientation (Epstein, 1967). To this extent, in its traditional anthropological form, ethnography involves an almost Feyerabendian “anything goes” approach to data collection and analysis allowing for both qualitative and quantitative research (Feyerabend, 1975). As it is commonly

used, ethnography has a dual sense, referring both to the research method for data collection and the written report based upon its findings (Clifford and Marcus, 1986; Clifford, 1986; Denzin, 1997). To this extent the written ethnographic report is always distanced from the fragmentary and messy aspects of data collection and analysis even in the most determinedly experimental or avantgarde ethnographic products (Rabinow, 1987; Dwyer, 1982; Fisher and Abedi, 1990; Quinney, 1998).

There are even forms of ethnography which purposely eschew any detailed knowledge of the ethnographic context, much as occurs with certain of the classical works within the analytically sophisticated products of ethno-methodology’s Conversation Analysis, which fashion ethnographies of speaking and communication (Moerman, 1988; Button and Lee, 1987; Atkinson and Heritage, 1984). Certain of the products of the early Conversation Analysis made use of data sources which were effectively a form of unobtrusive measures, conversations recorded from radio phone in programmes and the like, and to this extent they were ethnographically thin, but analytically active. The interpretive and intuitive analytical rigour which was brought to bear in the analysis of the data within Conversation Analysis might serve as a model for certain forms of visual analysis. Such a research enterprise necessitates taking seriously the analysis of the phenomena under consideration by making a “topic” and not a “resource” of it (Ball and Smith, 1992: 2).

Much as Bateson and Mead, Goffman and others have been aware to varying degrees, visual materials are always open to a range of categorisations. An analogous phenomenon is to be located in the study of language use. Garfinkel draws our attention to language’s essentially indexical character (Garfinkel, 1967, 1986). Logicians had noted that indexical

expressions such as “this”, “here” and the like are troublesome, ambiguous formulations which only acquire their sense contextually and might for some be better replaced with “objective” versions. Garfinkel with his empirical interest in members’ practices in daily life suggests that indexicality in this context is not a trouble and that in various unremarkable and practical ways people routinely make sense of indexical expressions. In an analogous manner, visual images exhibit what are essentially indexical properties, in so far as when examining them or making sense of them from whatever theoretically informed vantage they prove to exhibit an essentially ambiguous potential.

When considering “gender displays” Goffman has commented: “Presumably one deals here with “natural indexical signs”, sometimes having “iconic” features” (Goffman, 1979: 6). Similarly when considering photographic representations he assures us that: “and given further that one can be concerned about the Nature of pictures, as well as the Nature of the world, it is possible to see how heterogeneous a photograph may be seen as an object of academic interest” (Goffman, 1979: 21). Barthes has gone further in arguing that: “In front of a photograph, the feeling of “denotation”, or, if one prefers, of analogical plentitude is so great that the description of a photograph is literally impossible” (Barthes, 1979: 18).

Plainly, these are essentially methodological matters which require to be taken seriously by any social science attempting to analyse the visual domain. How to render visual materials analytically investigable in a sustainable manner is thus a matter of paramount concern (Ball & Smith, 2001). The inherent indexical and polysemic ambiguity of visual materials is fundamental to their character and might better be accepted rather than merely

tolerated as a problem, or complained about by analysts, particularly given that solutions are not likely to be forthcoming. Hardly surprisingly, it seems that when exploring visual materials, the theoretical and analytical frameworks employed for the formulation of the questions significantly shapes the character of the answers, as does the selection of a substantive theme to investigate, in this sense theory shapes enquiry.

When studying aspects of the visual, analytical endeavours tend to be organised around a substantive theme, and explored from a theoretically informed direction. Thus in *Balinese Character*, a theory of “ethos” informs an examination of how the person is shaped by culture, which is consequential for their interpretation of each of their substantively thematised collections of photographs. *Gender Advertisements* is similarly informed by theoretical and substantive directions whilst foregrounding certain orders of questions and avoiding or backgrounding others. As already noted, Williamson’s consideration of advertising, *Decoding Advertisements*, is shaped by semiotics and Althusserian Marxism. Theoretical frameworks and analytical concerns in all instances tend to guide the examination of visual materials and inform the categories fashioned for exploring them. For example, each visual Goffman employs could be categorised differently, but his purpose is to explore certain theoretical and analytical themes. In order to achieve this, he fashions a small collection of analytically and theoretically focused and sensitive categories which are designed to reveal aspects of the phenomena. Many of Goffman’s visuals can, however, without too much imagination, be located in more than one of his categories. These matters are not exclusive to Goffman, and can be applied to other visual classics such as Bateson and Mead, and also to Williamson’s work. What this indicates about analysing visual data in general, and

our case study in particular, is suggestive and illustrative of their indexical and polysemic character.

The visual materials subsumed under certain of our categories could thus straightforwardly also be subsumed under various of Goffman's categories and subtypes, or accounted for by reference to Williamson's semiotic analysis, evidencing aspects of the indexical and polysemic character of visual materials. Amongst the exemplars of visual analysis cited, there is much evidence of an extensive use of theoretically informed categories for exploring the materials, a trend which is also mirrored in our case study. In common with *Gender Advertisements*, and *Decoding Advertisements*, our study of company reports makes use of unobtrusive measures.

Annual Company Reports as Data

What follows is essentially an outline of research in progress into recent, significant, visual developments within Annual Company Reports, hereafter referred to as A.C.R.s. The conventional wisdom concerning the character of British A.C.R.s has been that they err towards the conservative. Traditionally reports tend to present what is essentially blandly "factual" accountancy content with scant attention being paid to matters of appearance. In recent years, however, certain notable changes can be detected in the presentation of these legal documents. Subsequent to, and likely somewhat influenced by developments in the U.S.A., and possibly elsewhere, it is becoming increasingly commonplace for British reports to include a visual component. Practical concerns expressed in the conventional accountancy literature concerning A.C.R.s explore aspects of their presentation, readability and the use made of them by their readership. The literature also comments upon the effectiveness or lack of it of A.C.R.s

as publicly available printed communications which annually report information about a company's financial and organisational position.

It should be made plain that this is not an attempt to describe ethnographically the actual work practices of accountants and others in the production of A.C.R.s, as we have not been privy to these activities. Our data is rather A.C.R.s as finished products, and the professional literature that comments on them (Aitken, 1990; Heath and Phelps, 1984; Lewis, Parker et al., 1986). In this sense we are one step removed from the actual work of accountants and others who contribute to producing A.C.R.s and fashion in their journals professional commentaries. Our reading of this corpus, and our interpretation of our data is informed by ethnomethodology and the analysis of visual data, in particular visual sociology and anthropology. The materials which serve as our data share certain characteristics in common with Goffman's data in *Gender Advertisements*, in so far as both are in essence unobtrusive measures.

Unobtrusive Measures

Much as the combined term unobtrusive measures implies, it characterises a mode of research in which the researcher employs existent documentary sources (Denzin, 1978; Webb et al., 1966) The popular methods of data collection within the social sciences include interviewing, questionnaire surveys, life history research, participant observation and ethnographic fieldwork, each of which are at least potentially reactive methods. The possibility always exists, however slight, that the data collected are to varying degrees distorted by the interactional process which is the research act. For example, the interviewer may effect the interviewee, the person who administers a survey questionnaire may effect the respondent, the presence of the

ethnographic field worker may modify the ethnographic context etc. Unobtrusive measures differ in so far as they are fully non reactive, and the researcher cannot effect the phenomena studied, at least not in any straightforward manner. Public archival materials documenting a range of states of affairs can serve as unobtrusive measures. In the current research A.C.R.s are a publicly available index of a company's organisational and financial position, and they serve the purposes of a range of "users", including inquisitive scholars. For our current purposes, as a source of data, A.C.R.s exhibit both a visual and textual form.

The visual component of a collection of case studies of A.C.R.s comprises an example par excellence of unobtrusive measures. A.C.R.s are sources of existing published data which are available to whoever wishes to make recourse to them. Unlike much social science research, the collection of data does not involve intruding into the organisational worlds of the companies whose A.C.R.s are analysed. Such visual materials can be shared with the readership of the research report, and repeatedly inspected. Being tied to the visual materials, the analysis is to this extent accountable in so far as the reader can agree, disagree, add to it and the like.

A.C.R.s as Authoritative Documents

We take it for granted that the accountants' contributions towards fashioning an A.C.R. comprise an indisputable practical achievement which is revealed in its product. The material, descriptive details of the report formulated in natural, technical and numerical language, witness the practical professional concerns of the accountants and auditors who produced it. A.C.R.s exhibit certain of the key concerns that the accountants are legally bound to make public, and to this extent they comprise part of a legal auditing

requirement. Metaphorically, we would argue that the modern A.C.R. comprises a "proof" of the accountant's and auditor's version of how things had been for the past twelve months or so, a legitimation of how the company has got to where it is now. Taken cumulatively, A.C.R.s document and construct an ongoing biography of a company, detailing how pasts came up into an economic present and move into the future, PAST – PRESENT - FUTURE. Significant financial, organisational changes and developments within the company over time are thus chronologically documented.

A.C.R.s have what following Garfinkel we will term a practical adequacy (Garfinkel, 1967). They are adequate for certain of the company's requirements and the legal purposes of an audit, whilst simultaneously providing the potentially broad readership of the A.C.R. with a range of information about the company. A.C.R.s obtain their internal orderliness and practical justification from the professional work tasks of the accountants/auditors who produce them. There is a precise sense in which the accountancy/audit teams who produced the A.C.R.s which we examined were engaged in practical organisational work impinged upon by time and cost constraints. The reports had to be completed by certain deadlines within certain budgets. The work tasks of the accountants and auditors provide the professional justification for the adequacy, "objectivity" and veracity of their version of what has been "going on", in a financial and organisational sense, at the company reported on for the last 12 months or so. Reflexively, the intrinsic logic of the professional tasks of accountancy / auditing leads the personnel who carry it out to treat it as practical work with time, effort and cost constraints. In this professional context an A.C.R. encompasses all that needs to be or can be said economically for all practical purposes. What is notable about

developments within A.C.R.s is that the essential, numerically oriented accountancy is increasingly supplemented by a growing textual and visual dimension and it is to the latter that we now turn our attention.

The Data

The case studies of A.C.R.s that serve as our data are drawn primarily from organisations which are themselves High Street retailers, or whose products are marketed at High Street retail outlets, plainly a potentially vast population. The exceptions are National Power A.C.R. which is included as an exemplar, and an Equitable Life A.C.R. which is used for descriptive and iconographic purposes. Having made these disclaimers we would however expect various of our findings to have relevance beyond our case studies. Drawn from within this population, the A.C.R.s which are used as our illustrative case studies are the following: The Burton Group P.L.C., 1987 and 1988, Hi Tec Sports P.L.C., 1990, 1991 and 1992, The Body Shop P.L.C., 1987, The Equitable Life Assurance Society, 1991, National Power, 1992. Each of these reports evidences a numerical, textual and visual form that plainly reveals the professional standing and authority on which its pronouncements rest. The small number of A.C.R.s selected serve to illustrate the increasing trend to employ visual materials for a range of purposes. The illustrative materials presented here are however consciously limited by an awareness of space constraints within journals. Unlike Bateson and Mead or Goffman, we do not have the luxury of displaying hundreds of visuals and we must endeavour to be economical. Six images are presented which are located within a typology of three analytical categories. Images within each of the categories are explored with reference to the comparative analytical schemas offered by Goffman and Semiotics.

The Visual Presentation of A.C.R.s

Once the core accountancy work for an A.C.R. is complete, then the appearance of the report can be considered, a matter which is increasingly reliant upon a range of presentational devices including photography and art work. To this extent, art directors and the like can become involved in fashioning the finished product. Within the accountancy literature, however, there exists little reference to these matters, which are beyond plain accountancy. The increasing inclusion of additional textual and visual components in reports might be examined in order to assess something of their effects and consequences for the message of the report. For instance, what are their implications for such matters as investment decision making and the like.

Large national and multinational companies seem to be increasingly concerned to project a positive caring image to employees and the general public. In recent years, at the textual level, A.C.R.s have included mission statements, which can reveal environmental and ecological concerns and the like, matters which open up issues of a broader social accountability, in addition to the essentially financial. A recent development in British A.C.R. production involves an increasing proportion that are presented as glossy almost self advertising products projecting an image or “feel” of a company which emphasises quality. There are a range of strategies for conveying a quality image. For instance, printing the A.C.R. on certain types of “quality” paper, even recycled paper carries its own message, employing ranges of colours, embossing, the addition of photography and artists’ impressions etc., all comprise devices designed to effect the image the company projects. Certain of these themes are now illustrated from our case studies. We consider particularly examples of

making extensive use of photographs in A.C.R.s and the use of graphs and charts to summarise elaborate financial statements. Graphs are a summary of the numbers, a device for showing the numbers visually.

Given a population of A.C.R.s which employ various forms of visual materials as presentational devices, our task was to account for this phenomenon. Our analytical orientation was to consider how visual materials were employed in A.C.R.s. From a large sample population, an analytically manageable collection of typical uses was established. In common with all typologies and classificatory schema, there is more than some arbitrariness involved in their design and the process of including and excluding visual materials from each of the categories. Differentiation is fundamental to all practical reasoning, and the analytical categories fashioned to make sense of our data, to differentiate it, are now outlined. In essence, the constructed, descriptive typology is as follows:

Type 1. The Visual Company Logo Crest or Insignia

Plainly, such visual symbols are indexical and open to a range of interpretations, but nonetheless for companies they serve distinct identificatory purposes. The company logo as in for instance the market of designer clothes can serve as an indicator of status and “quality”, a clear visual identificatory sign for a product. Part of the authoritative character of A.C.R.s is locatable immediately in the visual domain, namely the widespread practice of displaying a visual company logo crest or insignia. Such visual displays serve as a badge of identity, frequently located on the cover or front sheet for identificatory purposes. For example, consider the mediaeval heraldic crest of The Equitable Life, which we are informed was founded in 1762, and which has a motto inscribed in the ancient language of

Latin (Fig. 1). The appearance of image created by this mediaeval crest and ancient inscription is suggestive of a rich iconography depicting historical solidarity, reliability and authority. This can be compared with the fully modern company logo found on the 1987 Body Shop A.C.R. which whilst modern employs similar visual devices to ensure immediate and clear identification. These visual devices serve a similar identificatory purpose to the uniforms worn publicly by amongst others, agents of the police, fire fighters, traffic wardens etc. In such cases, the uniform frequently including official insignia serves as a visual badge of identity ensuring that they are recognisable at a glance, and likely immediately imbued with the authority to carry out their duties. Visual company logos are now relatively common place, and our case studies furnish us with numerous examples in addition to Equitable Life and Body Shop, the companies within The Burton Group, Hi Tec and National Power all employ such logos.

The iconographic basis of company logos as forms of visual information probably comprises a seen but unnoticed feature of A.C.R.s which add visually to its authority as a document. In a Saussurian semiotic sense, the visual iconic significance of the signifier, the emblem, logo or crest, and the signified company are visually displayed when they are presented on the cover of the A.C.R. (Saussure, 1959). The symbolic content of the emblem logo or crest is however open to numerous interpretations, dependent upon the analytical categories and frameworks employed. For example, the heraldic crest displayed in Figure 1 that incorporates mythical creatures, could be explored by a data sensitive Levi-Straussian analysis of myths (Levi-Strauss, 1983). The same data could also be explored by Goffman’s typology, the swan being higher than the other two significantly larger mythical creatures is suggestive of amongst other

categories, “the ritualisation of subordination”, or “function ranking”.

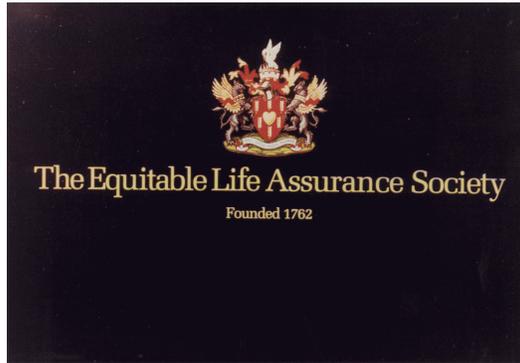


Figure 1

Type 2. Photographs of Significant Persons within the Organisation

Given that business organisations tend to be hierarchically organised including inter-personal differentiation, photographs of significant persons included in A.C.R.s can range from the highest organisational levels down to the lowest. For example, photographs of the executive management board are common as are photographs of the managing director or someone similar “mucking in” with the workforce. The managing director presenting members of the workforce or company sponsored persons with awards, members of the workforce at work and the like.

On page 2 of the 1988 Burton Group A.C.R. is a photograph, the caption of which informs us that it is of the executive management board (Fig. 2), it is in certain respects typical of this style of photographic representation. The Chairman is displayed as the central figure, flanked by his subordinate aids, the board of directors. As a genre of photography it is reminiscent of turn of the century couple's portraiture. A brief consideration of the photograph suggests that for members of British culture, it evidences a collection of reliable, “straight” looking, middle aged/elderly males to be in organisational command of the Burton

Group. It is notable, although not newsworthy, that there are no women, blacks, children or persons of deviant / marginal appearance on the board of directors.



Figure 2

To sledgehammer the point, we would guess that probably no A.C.R.s include photographs of the chairman and directors dressed in leather jackets, sporting Mohican hair styles and safety pins through their noses. To be fair to The Burton Group their 1987 A.C.R. did however reveal visually that certain of the boards within the divisions of the group had women serving on them, for instance Principles for Women, page 17. In Goffman's terminology, this photograph evidences both what he terms “function ranking” and “the ritualisation of subordination” (Goffman, 1979: 32 and 40).

On page 17 of the National Power Annual Review, an A.C.R. supplement, the chief executive is shown with a group of workers and an array of computers (Fig. 3). Although the caption suggests a modern technologically advanced company, the visual indicates other matters to be salient. Whilst the group of workers are apparently working at a work station in the presence of the chief executive, all parties are of course somewhat unnaturally posing for the photograph. In Goffman's terminology, given that the chief executive

is foregrounded and therefore larger in appearance there is an element of “relative size” in play, as well as “function ranking” and “the ritualisation of subordination”. In addition, it is possibly not accidental that the female is seated with hand outstretched towards the computer keyboard, revealing something of the “feminine touch” (Goffman, 1979: 28, 29, 32 and 40). The inclusion of photographs which reveal the chief executive “mucking in” with the workers can serve a range of purposes, such as the promotion of good industrial relations.



Figure 3

Hi Tec A.C.R.s are notable for including photographs of company sponsored sporting celebrities presumably linking the success of the celebrity with the company’s products, and in business terms, the projected future success of Hi Tec as a business organisation. A nice if somewhat classic example of this is provided in the photograph of Jansher Khan, a Hi Tec sponsored athlete receiving the Hi Tec sponsored Trophy for winning the 1992 British Open Squash Championship from the chairman of Hi Tec, page 2 of the 1992 A.C.R. (Fig. 4). In essence, the composition and organisation of this photograph shares much in common with the photographs frequently included in A.C.R.s of large multinational companies showing an employee shaking hands with the chairman, for instance the chairman of a multinational oil company

shaking hands with an oil rig manual worker or whatever.

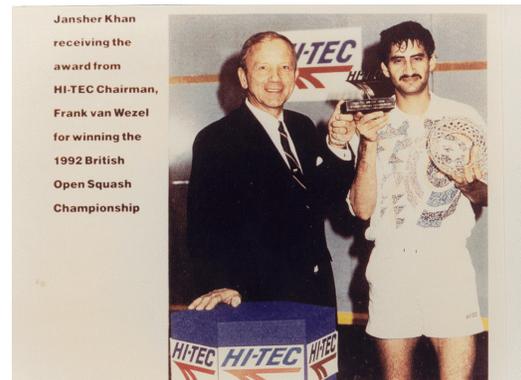


Figure 4

In Goffman’s terminology, “function ranking” is plainly in evidence and metaphorically, in an organisational sense, “the family” (Goffman, 1979: 32 and 37). Hi Tec also makes extensive use of photographs of successful sponsored sports celebrities in action, such photographs show glamorous events and glossy versions of the company’s products, the implication being that if you use these products then similar sporting success is possible for you. The photographs of personalities operate as a type of semiotic link between product and potential customer. Williamson makes much of these matters in her analysis of advertisements (Williamson, 1978: 25 and 28). Employing the principles of semiotics, she skilfully demonstrates how particular advertisements convey their meaning. For example, an advertisement for Chanel No 5 perfume sets the French film star Catherine Deneuve against the product, whilst a small caption reads “Catherine Deneuve for Chanel”. Plainly, the same principles can be argued to be operative in the photograph of Jansher Khan (see Fig. 4). Whilst there is no caption informing us Jansher Khan for Hi Tec, there might as well be. As Goffman has eloquently argued: “The task of the advertiser is to favourably dispose viewers to his product, this means, by and large, to show a

sparkling version of that product in the context of glamorous events. The implication is that if you buy the one, you are on the way to realising the other - and you want to. Interestingly, a classy young lady is likely to be in the picture adding her approval to the product and herself to the ambience, whether the product be floor mops, insecticides, orthopaedic chairs, roofing materials, credit cards, vacuum pumps, or lear jets.”(Goffman, 1979: 26)

Type 3. Visual Representations of Company Products

When the company's products are sufficiently photogenic then A.C.R.s can include photography or art work based around them. For companies who either produce products for the High Street such as Hi Tec, or are themselves a High Street retailer such as The Burton Group, there is clearly some limited advertising potential from including visuals in A.C.R.s. In contrast, companies who for instance sell insurance, electricity, financial services or whatever, decidedly unphotogenic commodities, one might question the advertising efficiency of any elaborate use of photography or other visuals in A.C.R.s. Rather, the photographs presumably serve other purposes than to show the companies' products, they may be there to promote “good” industrial relations, as with Figure 3, the chief executive “mucking in” with the workers, alternatively they may reveal environmental concern, political correctness or whatever.

In this context, it is useful to consider that even the retailing section of the economy is by no means uniform in its use of eye catching visuals in A.C.R.s. Burton's and Hi Tec can be usefully compared with Body Shop, a High Street retailer. The 1987 Body Shop A.C.R. made scant use of visuals including only the company's insignia on the cover and each page, with the addition of a representation of the

globe on the rear cover indicating the international market and nature of the organisation. The Body Shop A.C.R. includes no photographs of products or persons, nor any artist impressions. It is somewhat traditional in appearance and substance and rather “Business Like”. It has a list of contents, is sequentially ordered, and unpacks pages of elaborate financial accounting with their conclusions. Indeed, it comprises strictly a technical accounting product. The Body Shop A.C.R. does not include any economical summary or overview of findings, nor does it include graphic representations.

In contrast to this somewhat conservative and traditional approach to the presentation of A.C.R.s, one noteworthy development has been the increasing use of visuals. For example, in recent years Burton's A.C.R.s have made much of the visual domain including a range of photographs of female and male models to display their products, including children's clothing. Many of the included photographs show what are presumably the group's products in flattering contexts modelled by “attractive” people. Such visual representations lend themselves only too easily to alternative categorisations besides that of company products and they can also be seen in Goffman's sense as comprising examples of “gender advertisements,” illustrating for instance, relative size, the feminine touch, cuteness, function ranking or whatever. Whilst the inclusion of such photographs within A.C.R.s reveals something of the character of the social milieu which produces them, they are in a specifically accounting sense evidently superfluous to conveying the essential message of the A.C.R.

Even the front covers of A.C.R.s can however now be adorned with photographs of company products. A distinctly blatant example of the genre which exhibits company products is evidenced by the

front cover of the 1987 Burton annual company report (Fig. 5). The cover serves as a representative foretaste of the visual contents within, and the casual viewer/reader might be forgiven for mistaking it for the cover of a fashion magazine. The dominant image being an elegantly clothed woman with a collection of fashion accessories set against a visual collage. Another company which makes extensive use of its A.C.R. to show the range of its products is Hi Tec, whose 1992 A.C.R. includes illustrations of many of the sports for which it makes products. The covers of Hi Tec A.C.R.s are also strong on visual appeal, resembling the covers of athletics or mountaineering magazines, for example, refer to the 1990 - 1993 A.C.R.s.

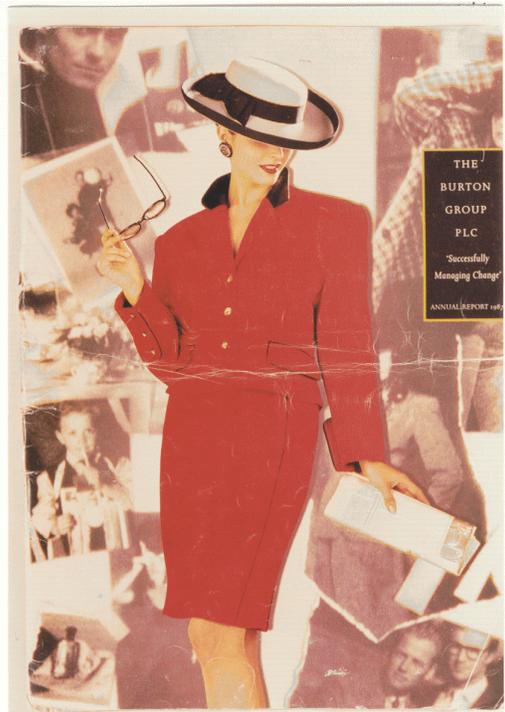


Figure 5

A somewhat different and imaginative example of exhibiting the company's products visually, and in this case, employing them somewhat metaphorically, is evident in the National Power 1992 Annual Review. In this instance,

electricity, a difficult product to show visually is revealed as electrical pylons. Pylons straddle the countryside and are a familiar signifier of electricity supplies for members of our culture. Pylons serve to support high power cables which are the conduit through which electricity passes. Thus, for representational purposes, pylons are employed to symbolise electricity. In this instance however, the representations of pylons also simultaneously serve to represent something else which is in its own terms abstract, a histogram. A collection of significant financial statistics spanning two years are shown as pylons, which visually suggest growth and development. The pylons approximating to a conventional graphical representation, the histogram, a form of representation most accountants would be only too familiar with (Fig. 6) (Beattie and Jones, 1992).

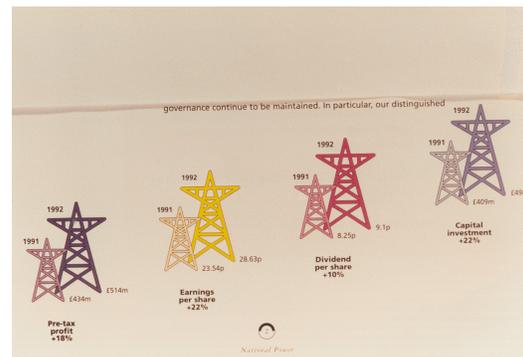


Figure 6

Whilst such imaginative visuals cannot straightforwardly be accounted for by Goffman's categories, there is nonetheless a sense in which variants of histograms display and trade on "relative size". Hi Tec A.C.R.s have also made imaginative use of graphical forms by showing histograms and pie charts as displayed as part of the tread patterns on the soles of sports shoes, Hi Tec 1992. Graphs are highly visual modes of revealing economical versions of quantitative information, but they are however not strong on detail necessarily to

scale or proportionally accurate (Tufte, 1983).

The representations of pylons displayed in Figure 6 have their approximate counterpart in Williamson's semiotic analysis of certain advertisements. In the context of a Levi-Straussian occasioned discussion of the relationship of nature to culture, Williamson (chapters 4 & 5) provides a semiotic analysis of a visual employed in an advertisement for a bank. Banking like electricity production and supply offers decidedly unphotogenic products. An advertisement for the Midland Bank Group includes the caption "A simpler way to tackle complex problems" under a more or less standard visual representation for atomic particles, a chain of molecules, the signifier and the signified (Williamson, 1978: 143). In chapter three, *Signs For Deciphering: Hermeneutics*, Williamson considers what she terms "The Absent Product", an apt description for the signifying purpose of the pylons displayed in Figure 6 within an A.C.R. for National Power (Williamson, 1978: 81).

Conclusion

To conclude, this paper has offered an overview of the history of the study of visual materials, indicating certain traditions and suggesting some exemplars and influential studies. These have included straightforwardly ethnographic studies (Bateson & Mead, 1942), others have employed unobtrusive measures alongside general ethnographic skills (Goffman, 1979), whilst others still have been reliant upon unobtrusive measures and an essentially theoretically driven study of images (Williamson, 1978). A range of fundamental problems associated with the study of visual materials have been introduced, most notably their indexical and polysemic character. These issues have been illustrated by the case study of A.C.R.s.

This suggested certain fundamental and inescapable dilemmas which are involved in the analysis of visual data. A.C.R.s are interesting in so far as they illustrate an expansion of the visual domain into a substantive area which principally and traditionally employs textual and numerical modes of representation. The main thrust of the argument has been to emphasise aspects of the epistemological character of the analysis of visual data. Setting Goffman's framework for analysis against the semiotic tradition exemplified in Williamson's work, the paper revealed something of how what visual materials are shaped into by analysts is in large part occasioned by their theoretical orientation and how they construe them to be investigatable matters. The variety of visual data sources are certainly expanding, and the A.C.R. simply illustrates a phenomenon which Gombrich commented on midway through the twentieth century, when he suggested: "Never before has there been an age like ours when the visual image was so cheap in every sense of the word. We are surrounded and assailed by posters and advertisements, by comics and magazine illustrations. We see aspects of reality represented on the television screen and in the cinema, on postage stamps and on food packages" (Gombrich, 1960: 7). Analysis of the rich variety of visual images thus furnishes a programme for research focused around a range of theoretical and analytical concerns.

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