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Janel Lynn Norton
University of South Florida, phojojanel@gmail.com

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Global CSR And Photographic Credibility: Exploring How International

Companies Portray Efforts Through Photographs in CSR Reports

by

Janel Norton

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of the requirements for the degree of
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Major Professor: Kelly Page Werder, Ph.D.
Scott S. Liu, Ph.D.
Michael Mitrook, Ph.D.

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Abstract

We are living in the age of the visual. Imagery is an important element in constructing and deriving meaning through symbols, colors, and context. Images may hold persuasive power, be used as evidence, or simply provide a moment of beauty. Organizations rely on photographs to help them convey an image to their stakeholders within annual reports. Telling an organizations' story through photographs has become an intrinsic part of their efforts to convey sustainability. We live in the age of transparency, and organizations that construct an image that is not truthful will face consequences in today's socially connected and conscious world. Corporate social responsibility has become the triple bottom line in many global organizations, but they have yet to embrace the ethics of visually conveying these efforts in a truthful way. This study explored organizations that have been deemed the most open and honest in their CSR reporting to determine if that extends to the use of photographs within these reports. Findings suggest that although truthful photographs do exist within CSR reports, few can be validated due to lack of photo credit or caption information. Publications who do not provide this level of transparency in their visual reporting run the risk of producing skeptical CSR reports.

Chapter One: Introduction

Today, a company's credibility is gauged by truth and transparency. Stakeholders want to know what is behind a company, what it believes in, what it stands for, and above all they want honesty (Jones, 2012). Organizations trying to gloss over or omit their shortcomings will not only be regarded as dishonest, but they will also be held accountable by the world's largest regulating industry—the social media. This reality has increasingly caused organizations to focus less on creating an image, and more on identifying the "best possible reality" for the organization to share with the world (Jones, p. 28).

Traditionally, annual reports have been the vehicle used to convey the personality and philosophy of an organization to its internal and external publics (Anderson, 1992). Corporations invest heavily in advertising and public relations firms to produce these promotional pieces, and by the late 1980s, some of the larger firms spent over half a million dollars on a report (Anderson, 1992, p. 114). Visual communications in the form of charts, graphs, and pictures were the main elements accompanying the narrative. In an attempt to personalize these reports, photographs were often used to reveal the companies' products, people, and facilities (Rivelli, 1984). Dougherty and Kunda (1990) reviewed the process of producing annual reports and concluded that managerial culture, at least in part, is infused into the content. Organizations carefully review the substance they choose as a key way of displaying themselves and their relationships with stakeholders (Graves, Flesher, & Jordan, 1996).

Over the past decade, annual reports have increasingly included evidence of an organization's moral efforts for its stakeholders and the global general public (Herrmann, 2004, p. 205). Recently, organizations have started to produce separate, independent social responsibility reports that specifically describe the company's contribution to society. In fact, some countries are now mandating these types of non-financial social responsibility reports.

There has been a significant increase in scholarly attention paid to CSR research in recent years. Although the field is still developing, the majority of global organizations acknowledge that they have a deeper obligation to society and the environment, which transcends business and legal requirements (De Bakker, Groenewegen, & Den Hond, 2005). Similarly, there has been growing popularity of visual studies in scholarly journals (Pauwels, 2000), yet only a handful of studies focus on interpreting photographs in annual reports (Graves et al., 1996; Preston et al., 1996; Preston & Young, 2000; Benschop & Meihuizen, 2002; Bernardi et al., 2002, 2005; Davison, 2002, 2004). Currently, there is limited published research on how photography is used in CSR reports, and no published research has been conducted on the quantity or quality of documentary photography within these reports.

Increasingly, organizations are integrating CSR efforts into annual reports, and a number of large international organizations have begun producing sustainability and CSR reports in addition to the required financial reports. While message content in annual reports has generally been a form of advertising for the organization's people, products, and profit (Conrad, 1985), sustainability reports, on the other hand, reflect an organization's attempt to do good in the world through sustainability and CSR efforts.

This dichotomy between an annual report and a sustainability report may present organizations with a perplexing question. How shall publics interpret this new "hybrid" of corporate communication, as it falls somewhere between an annual report that advertises the company's financial position, and a journalistic narrative reporting what the organization has done for society?

Transparency, truth, and credibility are the core components of social responsibility, therefore, it is prudent to adhere to the same standards when communicating CSR efforts. Organizations that want their good efforts to be taken seriously should extend these same ethical qualities to their reports. Therefore, this study asserts that organizations that adhere to high journalistic standards in the production of sustainability reports—as opposed to the persuasive objectives often seen in traditional annual reports—will increase the credibility and integrity of these reports.

The purpose of this study is to explore CSR communication, specifically the visual and photographic constructs within this communication in an attempt to advance visual literacy in strategic communication. Since CSR reports are a recent trend in corporate communications and, thus far, have no formal universal guidelines in place, this study seek to provide an analysis of the best CSR reports, as determined by CorporateRegister.com, an independent, privately held and self-funded organization based in the UK.

In an attempt to provide evidence of what types of photographs are being offered as authentic work to communicate CSR activities, a content analysis of the visual elements of 10 sustainability reports will be conducted using variables identified by CorporateRegister.com and supplemented with variables identified by the researcher. In

addition, a qualitative semiotic analysis will be conducted to further understand and explain the qualities of CSR reporting that constitute best practices.

This investigation is significant because the value of an organization depends on its relationships with internal and external stakeholders. Today more than ever, the ability of an organization to communicate effectively with its key stakeholders can be critical to its long-term success. The way in which an organization choses to publicize its image will affect its reputation with key stakeholders, and with CSR communication, that image should be as truthful and transparent as possible. This study will provide insight and guidelines for those reporting CSR initiatives in an attempt to enhance visual literacy for a truthful and credible visual report.

The following chapter reviews literature relevant to this investigation, including the development of CSR and the importance of photographic transparency when reporting to stakeholders. It will then give a brief history of documentary photography, its ethical standards, and its correlation to social responsibility. This review of literature is followed by the methods and procedures used to gather data for this study. Next, the results of the data analysis are provided. Finally, a discussion of the results and conclusions drawn by this investigation are presented.

Chapter Two: Literature Review

The Importance of Transparency

Transparency, having the property of transmitting light without appreciable scattering so that bodies lying beyond are seen clearly; free from pretense or deceit; readily understood; characterized by visibility or accessibility of information especially concerning business practices (Merriam-Webster.com).

We are living in the age of transparency; an age where authenticity trumps image (Jones, 2012). Stakeholders now have the ability to check facts, confirm claims, or expose falsehoods quickly via the Internet. This information spreads through the social media realm in real time--on a global scale. In fact, stakeholders can force companies to change the way they do business through online collaboration (Jones, 2011).

The Apple Company and its relationship with supplier Foxconn in China is an example of consumers forcing company change. In 2010, rumors of workers committing suicide by jumping to their deaths from Foxconn dorm rooms leaked out of China. The New York Times picked up the story and reported on the inhumane work and living conditions within Apple's iPad and iPod supplier and manufacturer (New York Times, 2012). Public outcry was so great it caused the company to address the issue. Eventually, Apple entered a partnership with the Fair Labor Association (FLA) in an effort to improve working conditions at Foxconn (Fair Labor Association, 2012) and repair the company's reputation. The high profile move will undoubtedly affect electronic manufacturers worldwide. Collaborative organizations such as the FLA give

stakeholders leverage to hold companies accountable and advocate for change. This example is one of many causing a shift in global corporations to invest in CSR efforts.

CSR Defined

Kolter and Lee (2005) defined CSR as a "commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (p. 3). It provides strategic value for an organization by going beyond compliance and engaging in social good (Jones, 2009). The power behind CSR is its ability to enhance internal and external stakeholder perceptions, improve the company's bottom line, and do good for society (McElhaney, 2008). An organization that is viewed as being socially responsible has a greater perceived financial value and enhanced legitimacy (Trench, 2007); therefore, the concept of corporate responsibility has become important over the past decade because, according to Waddock (2004, p. 10), it incorporates a global focus and the concrete approach of stakeholder theory.

According to Carroll's Pyramid of Corporate Social Responsibility (1991), in order for CSR initiatives to be considered legitimate, they must address four categories: economic, legal, philanthropic, and ethical. Carroll implies that ethical principles should guide the relationship between an organization and society, while also realizing the economic and legal responsibilities to them. The model is contrary to Milton Friedman's argument that social responsibility has no place in management, and that management's sole responsibility is to make profit (Friedman, 1970).

There is evidence to suggest that CSR initiatives help build trust and produce a positive influence on individuals' beliefs about an organization (Werder, 2008).

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Werder's study found correlations between specific CSR initiatives and positive attitude toward the organization (p. 116).

Corporate social responsibility has evolved significantly throughout the years. It has been redefined in organizations under several different labels, such as sustainable development, global citizenship, values-driven business, and even spiritual capitalism (Cone, 2011). No matter how one defines CSR, it comes down to the same basic principal of perceptions and trust. The 2011Cone/Echo Global CR Opportunity conducted its most extensive study of 10,000 consumers in 10 countries and found 93% of consumers want to know what companies are doing, and 91% of consumers say they want to be heard. This two-way reciprocal approach is an essential element for organizations to build trust and a positive reputation with their constituents. Studies reveal the majority agrees CSR is inherently a good idea. Along with the evidence suggesting CSR provides cost benefits and improves brand reputation, there has also been an increase in marketing momentum in an effort to capitalize on the movement. Cone Communications' Executive Vice President Alison DaSilva warns that encroachment of marketing on CSR—otherwise known as cause-washing or green-washing—is risky and can cause backlash if the company is seen as inauthentic (Cone, 2011).

Although most attempts to evaluate the validity of CSR have been used for economic or profit-making measures, the true value of CSR efforts stems from a socially complex system of trust relationships between stakeholders and organizations. Serving the community through honest, fair, and ethical practices should be the hallmark concept behind relationship-driven business (Carroll, 1999). With the common understanding

that CSR brings strategic value to an organization (Bhattacharya, 2011), it is logical to explore the ways in which these efforts are reported and communicated.

The Need for Reporting

As more organizations attempt to report their CSR efforts, the need to explore how and why stakeholders react to this information increases (Bhattacharya, 2011, p. 7). Since the United Nations officially launched the world's largest corporate citizenship initiative known as the Global Compact in 2000, companies around the world have increasingly integrated CSR into their business practices. Since then, annual reports have been the standard mode of communicating CSR efforts. Recently, a trend towards producing stand-alone sustainability reports has developed among many of today's international corporations. One recent report claimed that 80% of the 250 leading enterprises around the globe are creating sustainability reports of some kind, and that percentage climbs every year (Economist, 2010). According to a Reputation Institute survey, CSR reports are responsible for more than 40% of a company's reputation (Pulse Survey, 2011). With the pressure for organizations to increase their levels of transparency, the number of companies producing sustainability reports has grown from only 800 a decade ago, to 5,500 today (CorporateRegister.com, 2012). For many companies, CSR is an annual way for organizations to demonstrate their efforts to do good in the world on a variety of social, environmental, and cultural issues to key stakeholders.

When reporting to a world of potential stakeholders, setting standards can be difficult. Organizations report and communicate in a wide variety of ways as clear guidelines and regulations for reporting CSR efforts do not yet exist, although global

reporting and advisory models such as the Global Reporting Initiative (GRI), the United Nations Global Compact (UNGC), and the CorporateRegister.com that provide guidance. A few countries now require large organizations to report sustainability annually, such as Denmark and France (Breitbarth, 2010). The Global Reporting Initiative is continually training and recruiting organizations with the goal of eventually making CSR reporting a "standard practice" around the world. (Global Reporting Initiative, 2012). This trend signals an increase in value for CSR reports, hence the need for accurate, truthful image representation.

History of Image Analysis

The importance of visual research methods has been popular predominantly within the social sciences. These methods evolved during the first half of the twentieth century through social anthropology, and later into the sub-discipline known as visual anthropology. Other than that, research attention has been limited, mostly due to scholarly perceptions that visual images are trivial decoration and their meaning is vague and subjective (Davison, 2009). Ironically, one area that has realized the potential of picture use to bolster message credibility is the domain of accounting research. With the increasing visual nature of annual reports and new media technologies coupled with the increasing demands for corporate transparency, accounting research realized the need for appropriate frameworks and methods to interpret visuals.

Accounting scholars use a variety of theoretical constructs from sociology (Bauman, 1995; Giddens, 1990), media richness theory (Daft & Lengel, 1986) and visual theory (Barthes, 1982; Panofsky, 1939, 1960; Sontag, 1971) in their research of visual

images. They have used varying methodology from case studies and sampling to experiments and field studies, and empirical studies that focused on a variety of visual elements within annual reports. Accounting scholars have explored the influence of photographs in a range of ways that include television (Graves, 1996), gender dynamics (Benschop & Meihuizen, 2002), different ways of seeing (Preston, 1996), rhetorical framing (Davison, 2008) and reflecting globalization (Preston & Young, 2000). Jane Davison, one of the most published accounting scholars examining photographs and their meaning in annual reports, argues that the images chosen to accompany annual reports reflect the intrinsic and extrinsic culture of a company (Davison, 2004), which is where the majority of research can be found.

Roland Barthes, a late twentieth century French philosopher, uses linguistics, semiology, structuralism, and post-structuralism as part of his philosophy of communication (Davison, 2011). Scholars of accounting adapted the Barthesian ways of thinking to explore storytelling in accounting narratives along with the presence of emotion and irrationality. Thus, this study relies on the Barthesian framework to explore meaning and context of imagery contained in CSR reports.

Theory of Signification

Semiotics, or signs, can be used to determine meaning within a photograph. A sign is a representation that stands for something else such as a concept or an object (Barthes, 1982a). Swiss linguist Ferdinand de Saussure, known as the father of European semiology, developed a model that identifies both visual and verbal communication as equally represented signifiers (Smith, 2005). During the same period, American Charles

S. Peirce developed his model of knowledge that explained how elements in a sign "stand for" something (2005, p. 228). Both theories are based on the relationship that exists between the object and the signifier in the mind of the viewer.

Pierce uses three types of sign relationships:

1. The iconic, which is what it resembles, such as a portrait;

2. The indexical, which is an indicator, such as smoke to fire; and

3. The symbolic, which is what it stands for, such as a flag for a country (2005, p. 230).

Semiologist Roland Barthes (1968) extended two primary levels of meaning from Pierce's work—denotation and connotation. Denotation is the literal meaning of something, and connotation involves suggestions, implications, inferences, associations, and symbols (Barthes, 1982a). In the visual realm, we may think of drawings, paintings, theater, and perhaps artistic photography as a connotation, yet documentary photography or photojournalism leans more towards denotation because of its ethical and truth-telling standards.

A stock image for example is often produced using models posing as professionals, licensed, and presented on searchable online databases. They are often used to fulfill creative needs instead of hiring a photographer. This type of photograph would fall into the connotative category as societal image and is in the realm of symbolic associations and codes because of its "fit" or association with verbiage within the sustainability report. In contrast, a journalistic image would fall into the denotative category since documentary images are chosen for their ability to accurately represent a real event being reported. Barthes (1982a), however, notes that the notion of pure denotation remains an

idealistic aspiration because the denoted image is coded by an individual's perspective and choice and can be misrepresented.

> The more technology develops the diffusion of the information (and notably of images), the more it provides the means of masking the constructed meaning under the appearance of the given meaning. (Barthes, 1982a, p. 46)

Theory of Visual Analysis

This study attempts to establish an appropriate framework for examining photography based on the analysis of what types of photographs—documentary or societal—are most commonly used to communicate CSR efforts in global sustainability reports.

As a form of rhetoric, images are concerned with communication and can be used to persuade and to influence an audience (Scott, 1994). In addition, pictures provide "a forum to communicate information to stakeholders in a language they understand" (Anderson & Epstein, 1996, cited by Simpson, 2000, p. 242). The literature claims that pictures have memorability because they are easier to remember than words (Graber, 1989; Simpson, 2000). "Research has shown that audiences report visual content more accurately than verbal content and retention rates are much higher for visual information" (Graber, 1989, p. 149). According to Unerman (2000), photographs in annual reports are sometimes more powerful tools than narrative disclosure for stakeholders who do not have the time or inclination to read every word, but simply "thumb" through the report. Therefore, pictures highlight, complement, and support information communicated through words and numbers (Davison, 2007).

Photographs in published reports originate from two main sources, societal or documentary. Societal photographs are pre-existing images that are researched and purchased in order to help illustrate a story. Documentary photographs are images taken specifically to tell the story as it happened. In documentary photography, taken for a story as the event happens, providing actual representations of societal photographs run the risk of being misinterpreted by the target audience if they are treated as story-telling images. A study by Guthey and Jackson (2005) provided insight into the "authenticity paradox" (p. 1057, cited in Ray & Smith, 2011). Guthey and Jackson coined this term after investigating the staged nature of CEO portraits and how they convey aspects of the organizations identity, corporate image, and leadership.

When researching societal imagery, particular attention should be paid to the cultural and historical context of production and consumption (Pauwels, 2008). Pauwels argues for a need to develop visual methodology and "visual literacy" to help clarify the roles of visuals between scientific discourse and the need for aesthetics. Visual sociologists have suggested developing a methodology of visual language in order to advance the understanding of social and cultural characteristics of a target audience (Pauwels, 2008).

> When collecting secondary imagery ("societal imagery"),
> researchers should have at least a passive knowledge of the
> technical and expressive aspects of imagery and representational
> techniques, in order to be able to read and make use of them
> adequately. When researchers produce imagery themselves
> ("research-generated imagery") or are using visual elements in one
> or more stages of their research and scholarly communication, a
> more active visual knowledge and skill is required since in that
> case they will be fully responsible for the epistemological
> consequences of all technical decisions they choose to make.
> (Pauwels, 2008, p. 13)

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The same attention and understanding would benefit those involved in researching and choosing photographs for CSR reports in an effort to avoid the possibility of skepticism of the legitimacy of the report as a whole.

History of Documentary Photography

Social documentary photography may be considered the root of social responsibility and public interest. There are numerous examples of early photographers who used socially engaging photographs as a tool to better society and enact positive change in the world (Taylor, 1970), such as Margaret Bourke-White, Dorothea Lange, and Lewis Hine. Dorothea Lange (1895-1965) is best known for her 1936 image "Migrant Mother," which she documented for the Farm Security Administration during the Great Depression. Her photographs of the Westward migration of agricultural workers who lost everything in the Dust Bowl were used to bring attention to and help improve the lifestyle of sharecroppers and very poor farmers (Taylor, 1970).

Sociologist and teacher Lewis Hine (1874-1940) used his camera to conduct a social documentary for the National Child Labor Committee in order to show the devastating effects of child labor (Smith-Shank, 2003). His work ultimately lead to the 1938 Fair Labor Standards Act in the U.S., which ultimately contributed to the International Labor Organization that fights for fair and humane working conditions around the world (Fair Labor Association, 2012).

Postmodernists who have deconstructed documentary photography over the years, use terms such as accuracy, integrity, objectivity, and truth to define and defend it. (Lang, 1982; Hugunin, 1984; Rothstein, 1986; Weinberger, 1996). These documentary photographs have formed the basis of credibiliy, and serve as evidence for historical

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events. The "eyewitness quality of the photograph makes it an excellent basis for support of a situation or condition" (Rothstein, 1986, p. 1).

Now that images have become digital, concerns over loss of credibility in documentary photographs have developed in both the social and academic realms (Flynn, 1993). Photographs are moved across the internet, and metadata is easily lost, stripped, or altered for purposes of fitting into a story, or to expedite transmission (Huang, 2000).

Photo Credibility

Photographs used in CSR reports are an important part of telling the organization's story. It provides a visual picture of an event, which contributes to the meaning of the text. Therefore, images are an important factor in communicating CSR initiatives, as well as creating the overall perception of the report among readers.

Both social researchers and stakeholders typically find images more credible when they're based on observation, taken within natural settings, and backed up by other data such as caption information (Collier, 1986).

By simply looking at a photograph, the viewer has no way of knowing whether it's an accurate representation of what happened, but technology and digital photography have changed that. With CSR initiatives increasingly being reported on corporate Web sites, there are tools providing embedded information (metadata) that can track the origins of a photograph. This technology presents a multitude of issues for reporters of sustainability. Organizations need to consider the credibility of the photograph as it fits with the message. For instance, are photographs chosen for their aesthetic quality, simply to draw the reader in? Or should CSR photographs adopt more of a journalistic approach, using documentary photographs of the event they are reporting on to enhance its

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credibility? Arguably, if sustainability reports aim to provide the public with reliable, truthful disclosure, it should strive to be a source authority and adopt journalistic ethical codes of conduct.

Photographs and Corporate Social Responsibility

In order for an organization to benefit from its CSR initiatives, it must build awareness amongst its stakeholders. A key challenge in communicating CSR is how to minimize skepticism (Bhattacharya, 2011). Stakeholders can perceive CSR motives in two ways: intrinsic, in which the organization is viewed as acting out of genuine concern; or extrinsic, in which the organization is viewed as attempting to increase its profits (Bhattacharya, 2011). Therefore, the more intrinsic motives will lead to positive inferences about an organization's underlying character, and extrinsic motives will lead to skepticism about the organization and its message (Forehand & Grier, 2003). Photographs tell a story about the shared meaning and assumptions among an organization and its customers. They are elements that reflect how the company wants to be perceived (Preston, Wright, & Young, 1996). It is critical, then, that (CSR) reports reflecting the corporations' social deeds are held to the highest standards to ensure credibility. The imagery chosen to represent CSR efforts ought to be truthful and accurate accounts of what happened, who is responsible, and how the world benefitted from the efforts. To communicate accurate accounts of CSR, organizations should use truthful and credible photography.

Photojournalism, or documentary photography was built on representing truthful accounts of actual events. Although illustrative or stock imagery is often used in

publications for aesthetic reasons, as a story telling element, it lacks the credibility that the documentary image holds because it has been staged or manipulated, and therefore does not provide an accurate representation of an event that happened. For the purpose of this paper, illustrative and stock imagery, which do not fit into the documentary criteria, will be labeled as societal imagery. Photographs that were documented for the purpose of telling the story and/or representing an actual event as it happened will be referred to as documentary photography. To further clarify, societal images are set up, contrived, illustrative, or directed situations that hold no credible merit due to their very nature. Another way to describe a societal image would be a photograph that was "made" rather than "taken." In ethical journalism practice, the disclosure of such imagery is required so that the viewer is aware the situation was contrived and not found. Disclosure is not necessary in instances where the subject is looking directly into the camera because, in essence, the subject has acknowledged they are being photographed. Some key elements in producing a documentary image are to produce truthful, objective and usually candid photography in real situations with minimal distortion or interaction with the subject(s).

A theory of visual analysis will provide the appropriate framework for this study. It will draw from semiology literature that distinguishes denotative and connotative meaning (Barthes,1982a), which provides a framework for analysis that is widely used in the exploration of photographs in CSR reports throughout accounting research.

In an effort to determine credibility and context of documentary photographs in CSR reporting, this study investigates whether metadata is preserved. Metadata is the historical information that confirms when, where, and who created the image. Metadata contained within documentary photographs includes caption information identifying the

subject, context, and camera data such as time and date (The Stock Artists Alliance, 2006). It is an important tool used to trace the authenticity, context, and creator of an image. In 2006, the Metadata Manifesto was formed by the Stock Artists Alliance calling for an industry-wide adoption of guiding principles, standards, and technology to promote image metadata use (Stock Artists Alliance, 2006). The use of metadata along with image identity software will be further explained within the methodology chapter of this paper.

Finally, a content analysis will be conducted from photographs selected from the ten best companies for "openness & honesty" from the 2012 CorporateRegister.com report. Photographs will be coded for types of CSR in an effort to determine the frequency of documentary versus societal images in these categories.

Purpose and Research Questions

The purpose of this study is to explore how international organizations incorporate photographs in their CSR reporting as they communicate to stakeholders the good that they do, and to provide frequencies of societal and documentary imagery. This study also aims to provide a deeper understanding of photographic credibility and why it makes sense to use documentary over societal imagery in CSR reporting. Therefore, this study attempts to answer the following research questions:

RQ1: What types of photographic images are being presented in the best global CSR reports?

RQ2: Are global corporations honest and transparent in their CSR reporting efforts when they use photographs to communicate CSR activities?

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To accomplish the objectives of this study, a content analysis of photographic images contained in global CSR reports will be combined with a semiotic analysis of these images. This examination will include analysis of text related to the photographs, including headlines, captions, and stories that relate to the image, which together produce a range of possible meanings.

The following chapter presents the methods and procedures used to collect data for this study. It reviews the aspects of content analysis important to this investigation, and provides examples of the process used to determine the types of photographs in the CSR reports. The intent of the study is to help guide those reporting CSR initiatives towards enhanced visual literacy to produce truthful, and credible visual reports.

Chapter Three: Methodology

In an effort explore what types of photographic images are being used in the best CSR reports, and to determine if the photographs are being used in an honest and transparent manner, a quantitative content analysis followed with a qualitative analysis is used. The sample chosen for this study was taken from the global reporting agency CorporateRegister.com, which recently released its fifth annual CR Reporting Awards (CRAA) for 2012. CorporateRegister.com is world's largest directory of non-financial reports, and incorporates a strict ethical voting process. The reports are structured into nine reporting categories across two areas: type of report and aspects of the report. The type of report is broken into four categories: 1) Best Report, 2) First time Report, 3) Best SME Report, and 4) Best Integrated Report. The aspects of reporting is broken into five categories: 1) Carbon Disclosure, 2) Creativity in Communications, 3) Relevance & Materiality, 4) Openness & Honesty, and 5) Credibility through Assurance (CorporateRegister.com, 2012).

To determine if and how many credible documentary photographs are being used to communicate CSR efforts, the top ten Global Winners from the openness and honesty category will be explored from The CR Reporting Awards 2012. According to the CRRA, the openness and honesty category winners reported both good and bad performance, therefore reflecting the most transparent and credible CSR reporting. A content analysis of these top ten will be conducted to reveal the number of documentary style images used and will also provide the total count of non-documentary photographs

contained in the reports. To determine which images are considered documentary, each photograph will be examined and coded according to how each aligns with the story being reported. This will be done through examining each photograph's caption and photo credit information. If photo caption information is absent, an exhaustive metadata analysis and reverse image Internet search will be conducted in an effort to determine where the original image came from. This will provide important context into whether or not the photograph was documented in an effort to communicate the organization's sincere CSR efforts, or if the image was placed simply as an aesthetic piece for the viewer.

The initial codebook was developed based on existing studies of annual reports and photographic analysis in accounting research: Davison (2004,2009) and Brown (2010), as well as typology constructs (Breitbarth, 2010; Ramo, 2011). In order to devise appropriate categories for coding, the categories should be effective, exhaustive, exclusive and enlightening (Rose, 2001, p. 60). Because of the inherent subjectiveness photographic images can have with each individual viewer, the codebook categories were designed to be minimal and simplistic in order to identify possible documentary images to be analyzed.

The following categories were analyzed in the quantitative portion of the study: photo size, caption information, graphic or illustrative photo, constructed image, environmental portrait and documentary photo. (See Appendix for complete codebook).

For analysis of photo size, it was determined that it must be larger than 1.5 x 2 inches in order to accurately read the image content in detail for analysis. If photo caption information was present, analysis of caption information included whether the

subject(s) were identified by name, the location and details of event were included, and if photographer credit was given. Caption and copyright information lends credibility to an image and is standard practice in ethical journalism. Without this information, a photograph is essentially rendered orphan work because it has no context and is difficult to trace.

Each report was then scanned for graphic or illustrative photographs to be excluded from further analysis. The following variables determine what constitutes a graphic or illustrative photo: Screen grab of computer screen (often used in reports to give a snapshot of the organizations website pages), stand-alone product photo, cut out photo (a person or object is physically removed from the original environment and pasted onto the report page), and tight, up close detail photographs where no secondary details can be observed to give context to the photo (often stock images such as a hand holding a pen).

Next, the reports were scanned for constructed images that contained the following variables: One-dimensional image that has no story telling qualities such as a mug shot where just the person's head is visible. Subject(s) looking directly into the camera and posed in a way that looks contrived or directed in nature. Elements within the frame are perfectly arranged. Obvious product placement arranged within the photo (has an advertisement feel, not real). Unnatural lighting or signs of additional light sources added to the scene. (Unusual shadows or lack of shadows).

The environmental portrait category contained the following variables: Photograph contains a two-dimensional quality where the subject(s) together with the elements within the scene tell a story and give a sense of place or character. Subject may

be looking directly into the camera. The subject(s) are on location in a real setting (not taken in front of a backdrop). Subject(s) appear posed for the photo.

The last photo type scanned in each report was for documentary photographs that contained the following variables: Subject(s) involved in some type of activity, and they appear to be captured within a moment that was ongoing (not set up). Interaction between subject(s) who do not appear to be aware of the camera. Lighting appears to fall from a natural light source. Photograph gives a sense of place and elements within the frame do not appear prearranged.

The categories are broken down in Figure 3 to reflect the frequency for graphic illustrative photos, constructed, environmental portraits and documentary photographs within each of the ten reports.

Sample and Image Selection

Deciding which documents to analyze is an essential stage in any content analysis (Krippendorff, 2004). Because of their widespread distribution and the high degree of credibility of the information reported within them, annual reports are regarded as important documents in CSR (Tilt, 1994). Justifications for considering CSR reports in a content analysis are stated by Adams and Harte (1998) in the following statement:

> Our acceptance of the social importance of the corporate annual report stresses its potential (rather than fact) to be influential. Corporate annual reports can therefore be of interest as much for what they do not report, as for their actual content. This focus on the corporate annual report is also consistent with previous social disclosure studies, since the corporate annual report is the main form of corporate communication and, particularly in the case of quoted companies, is made widely available. (p. 748)

As with any content analysis research study, a limit must be established in order to narrow down the large amount of published CSR communications produced annually (Unerman, 2000). It is recognized that other forms of CSR communications exist, such as brochures, company web pages, and advertisements. Although leaving out a range of documents risks underestimating the potential volume of additional CSR photography, the current analysis will remain exclusively on corporate sustainability reports from the CorporateRegister.com. The sample will be derived from the top ten 'openness & honesty' winners from the recently released CRRA 2012 awards. This publication was chosen for the sample after researching several of the top reporting agencies for CSR. With over 160 countries and 38,000 registered users, CorporateRegister.com is the world's largest directory of non-financial reports conducted by a privately held and self-funded organization, and the only global annual award-giving entity for CSR reporting. Voting is open to all 35,000 registered users, and employees of companies participating in the report are not eligible to vote. It is the primary reference point for CSR reports worldwide and discloses all information free of charge.

Measuring the volume of CSR photographs will be quantified in the number of disclosures and categorized as follows: photo size (must be large enough to analyze), graphic illustrative photo, constructed image, environmental portrait, documentary photo, and appropriate caption information.

A single photograph has the ability to carry multiple contexts and meaning. This study attempts to deconstruct photographic images in a way that explores the range of possible meanings. Bell defines content analysis as "an empirical (observational) and objective procedure for quantifying recorded 'audio-visual' (including verbal)

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representation using reliable, explicitly defined categories (values on independent variables)" (Bell, 2001, p. 13). To conduct a content analysis, the researcher must have at least one hypothesis. A comparative hypothesis makes the process more useful. Before the analysis begins, the object of study must be clearly defined (Bell, 2001). Bell states,

> Content analysis, by itself, does not demonstrate how viewers understand or value what they see or hear. Still, content analysis shows what is given priority or salience and what is not. It can show which images are connected with which, who is given publicity and how, as well as which agendas are 'run' by particular media. Or, to put these claims more cautiously, content analysis can demonstrate such patterns of media representation provided that one accepts the validity of the categories (values and variables) defined in the research. (Bell, 2001, p. 26)

This provides justification for conducting content analysis—it is the most appropriate method to investigate images documented specifically for story content versus societal or stock imagery placed more or less as an aesthetic visual. Any content analysis study that ignores pictures is likely to result in an incomplete representation (Unerman, 2000), and researchers who focus only on the verbal portions of messages "not only miss the information contained in pictures and non-verbal sounds, they fail to interpret the verbal content appropriately because that content is modified by its combination with picture messages" (Graber, 1989, p. 145).

One of the significant works that contributes to valid visual research methods stems from visual anthropology and the research done by Collier and Collier (1986). They go into great detail on how to collect, organize, and analyze photographs for research purposes. This will be the body of work that much of the analysis process will be drawn from. Collier states, "An image documented in the field for discovery is an act of creation, and reality must pass through an alchemy in which the documentary record

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becomes new knowledge that creates a new reality" (1986, p. 169). This is especially true for images that are repurposed, or used for something other than their original intended meaning. It can be almost impossible to determine whether a photograph was taken out of context and repurposed without the original embedded metadata. Therefore, due to the absence of metadata availability, a reverse image search will be conducted on the Internet using Google image search capabilities. Images that have been obviously manipulated and aesthetic forms clearly used for the purpose of enhancing color to break up text heavy pages will be considered illustrative. For purposes of this study, the societal photographs will have little research value other than a benchmark for what is not an authentic image documented as part of a CSR reported story, and to give an overall count for image use within the report. Societal imagery that has no true context or origin cannot be rigorously analyzed.

Examples of Analysis

To further clarify the difference between documentary and societal photography for this study, two contrasting examples were shown to professor Richard Koci Hernandez, a two-time Pulitzer Prize nominee and Emmy award winner at UC Berkley's Graduate School of Journalism. He examined a photograph selected from the Clorox 2011 annual report sustainability section (shown in Figure 1) and a photograph that ran full page at the beginning of the community, philanthropy and volunteering section in the Dell 2011 sustainability report (shown in Figure 2). Hernandez gave the following observation:

> When assessing the 'truthfulness' or credibility of an image, some
> key questions to ask are whether it has the appearance of

something that would actually happen in real life? Do the expressions, body language and photographic lighting give the impression of reality? Does it feel like a genuine moment that happened in real time? The image in in question (figure 2) does feel like a genuine moment that happened in real time, and was captured by the photographer. Applying the same 'test' to this image (figure 1) leaves me feeling that this image is posed and therefore not credible, real or a documentary image. I've never, in my life witnessed five people with stiff body language, stand this close together in this kind of light, doing this kind of action. In seconds my mind says, posed, stock imagery, not credible. (Hernandez, 2012)

The example shown in Figure 1 exhibits several signs of a staged and illustrated societal photograph. Although none of the subjects are making eye contact with the camera, there is no genuine moment involved. Instead, there is the arrangement of actors appearing in an aligned, manufactured fashion. There are signs of manipulation that suggest the photographer captured this moment exactly as the subjects were directed to toss their trash into the recyclable containers. The environment is precisely lit with an external light source. The typical office environment is usually illuminated by overhead, florescent lights that render deep shadows under the eyes and chin. This would be especially noticeable under the brim of the women wearing the hat. The report provides no pertinent caption information as to who the people in the photo are, or where it is taken, and there is no photo credit available. The blurb pasted over the photograph reads:

‘From the choices we make in our manufacturing operations to the way we dispose of trash in our offices, our commitment to environmental sustainability is changing the way we do business. With Clorox employees rallying around the cause, we're meeting or exceeding all of our eco goals and proving sustainability is good for the company, as well as the planet.’

Although the image may “symbolize” recycling, it doesn't convey that this organization made a true and honest effort to recycle. In fact, it may convey that the organization

masks its efforts by merely acting the part of being responsible. This photograph

certainly does not reflect honesty on behalf of Clorox in their recycling efforts.

Constructed photographs like these are typically found in advertising products and in

annual reports. The contrived image doesn't convey transparency or credibility, and does

not meet an ethical documentary standard; therefore it would not be subject to further

analysis.

One could argue that the nature of the Dell image feels staged due to the eye

contact between the two women on the right directly looking directly into the camera, yet

there is a moment captured in the women on the left who seems to be displaying genuine

emotion with her body language and gesture. Although this photograph obviously

contains elements of posing and planning, the spontaneous moment caught "in-between"

the posed moment lends honesty in that it is not completely directed. Caption

information and photo credit would have added another level of credibility, transparency

and context, but none accompanied this image within the Dell 2011 report.   In an effort

to investigate how this photograph speaks to Dell's CSR philanthropy and volunteering,

that section of the report was scanned for a connecting story. The stories reported within

that section were about Haiti earthquake relief efforts, Dell Youth Connect technology

outreach in schools, Shining Hope For Communities, and Team Member Engagement.

None of these displayed context to what appears to be farming efforts shown in the

Figure 2 photograph.

An image reverse search was conducted through the Google advance image

search engine. The image was found on a number of sites related to Emma Clippinger,

the women shown laughing in the photograph. A number of blogs and news articles

report Clippinger was working in Rwanda with Gardens for Health, and had been awarded the Dell Social Innovation Challenge grand prize of $50,000 in 2009. This appears on the Dell website corporate social responsibility page and concurs that the Figure 2 image does indeed have context and credibility within the Dell CSR report. A photo caption was found accompanying the image on a Brown University Web site reading, "Emma Clippinger, center, works alongside cooperative farmers in Rwanda. Photo: Juli Carney." It is not clear why Dell chose to give prominence to this image and not give the photo context, nor would the average viewer be able to make that connection without conducting the previous steps.

Once the process of categorizing and decoding images is completed, the focus will shift to the remaining count of documentary images to explore how they fit into the context of the story they accompany. These images will have been screened and coded for caption information, photo credit and embedded metadata. This information will be the most obvious in lending credibility and authenticity to image context within the report. The visual interpretation of remaining images will be analyzed and inventoried according to Collier's logging process. He breaks down to the content of scenes, of behavior, actions, material content, and spatial arrangement (Collier, p. 173). The final step will focus on how each image relates to the initial research questions and how it fits within a larger framework. If the findings align with the research questions—are organizations honest and transparent with its visual reports, offering authentic photographs of its CSR efforts, then the implications of this study may have great import to a wide range of publications. To date, there are no known studies regarding photo credibility this particular area.

Figure 1. Photograph from the Clorox Think Outside the Bottle 2011 Annual Report.

Figure 2. Photograph from the Dell CSR 2011 Report.

Intercoder Reliability

Intercoder reliability is the term used to evaluate a characteristic of a message or artifact and reach the same conclusion (Lombard, Snyder-Duch, & Bracken, 2002). Although there are no established standards for what is an acceptable level of reliability, Neuendorf (2002) provides a "rule of thumb" from several methodologists that states coefficients .90 or greater is acceptable to all, .80 or greater would be acceptable in most situations, and .70 is acceptable for exploratory research. This study involved two independent coders. The unit of analysis for coding was each of the ten Web sites ranked on the "openness & honesty" category of the CorporateRegister.com 2012 Web site. Each of the ten reports were downloaded into PDF format and saved, then report pages were scanned in order to count the total number of images meeting the prescribed size requirement of 1.5 x 2 inches. Photographs smaller than 1.5 by 2 inches were eliminated due to the fact that content would not be clear enough to analyze, as were cut out product photographs. A second coder was trained to identify signs such as body language, lighting, and environmental elements that would indicate what type of category each photograph should fit into. The codebook categories were coded as "yes" or "no". An initial test was conducted from ten random pages (one from each report). Simple percent agreement was used as a simple, intuitive, and easy method to calculate categories (Lombard et al., 2002, p. 590). The initial coding achieved an average percent agreement intercoder reliability of 0.780.

The initial analysis provided further understanding of how the content categories occurred, and gave a clearer focus as to which images to conduct the semiotic analysis on. The initial test results were compared, discussed and adjustments were made to the

codebook to resolve any discrepancies in coding (Lombard et al., 2002). After final coding of all ten reports had been conducted, a percent agreement intercoder reliability of 0.980 was achieved, which is considered acceptable to all (Neuendorf, 2002). It should be noted that simple percentage agreement intercoder reliability does not take into consideration the agreements between two coders that occur by chance. However, for the purpose of this study, it served as an appropriate way to effectively narrow down a large number of visual data and provide a total count of photographic imagery within the reports. It should also be noted that two reports, Microsoft and Vodafone Group, had minimal photographic material. The following chapter provides the results of the quantitative analysis.

Chapter Four

Data Analysis and Results

	Coke	Nova Nordk	Co-Op	M&S	Takada	LaTrobe	Microsoft	Vodafone	Dell	Gas
1.	22.4%	0%	9.5%	43.4%	18.6%	0%	0%	10%	44.6%	8.5%
2.	34.4%	60%	39.2%	34.2%	23.4%	8.3%	50%	30%	27.6%	35%
3.	20.6%	30%	22.6%	2.6%	18.6%	20.8%	50%	10%	8.5%	6.8%
4.	22.4%	10%	28.5%	18.4%	39.8%	70.8%	0%	50%	63.8%	49.5

Figure 3. Frequencies of photo category types

1. Graphic illustrative photo
2. Construct photo
3.Environmental photo
4.Documentary photo

Key

Intercoder Reliability

- Pages
- Images
- Photos under 1.5 x 2 inches
- Photo with caption information
- Graphic illustrative photos
- Constructed images
- Environmental portraits
- Documentary photos

Coca Cola Enterprise CSR Report 2011

23
58
14
17
13
20
12
13

83%

Novo-Nordisk Annual Report 2010

116
30
0
29
0
18
9
3

100%

Co-operative Sustainability Report 2010

128
84
0
12
8
33
19
24

90%

M & S How We Do Business 2012 Report

56
76
0
1
33
26
2
14

90%

Takeda Annual Report 2011

152
118
15
77
22
27
22
47

76%

LaTrobe University Sustainability Report 2011

56
24
0
12
0
2
5
17

92%

Microsoft 2010 Citizenship Report

68
2
0
1
0
1
1
0

100%

Vodafone Group Sustainability Report 2011

25
10
0
0
1
3
1
5

100%

Dell CSR 2011 Report

59
47
0
21
0
13
4
30

87%

Gas Natural 2010
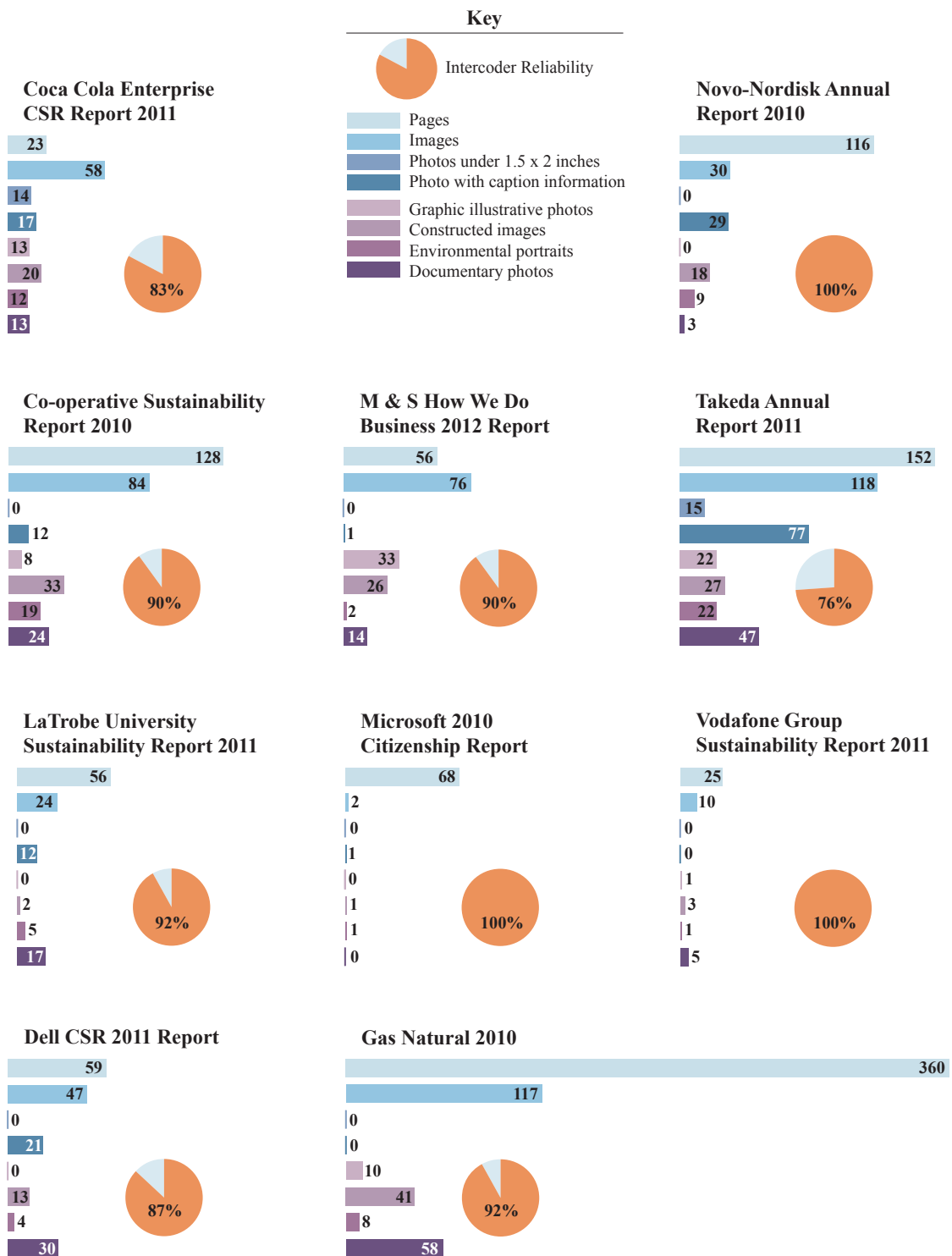
360
117
0
0
10
41
8
58

92%

Figure 4. Intercoder reliability scale of each report examined

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Report size varied from the least being Coca Cola Enterprises at 23 pages, to Gas Natural at 360 pages. The organizations with the most societal imagery, or graphic illustrative and construct images were M&S with 77.6% and Dell with 72.2 %. The organization with the least amount of societal imagery was La Trobe with 8.3%. The organization receiving the highest amount of environmental portraits and documentary imagery was La Trobe with 91.6%, and the organization with the least amount of documentary and environmental portraits was M&S with 21%. These percentages give an overall perspective of the various sizes of reports and visual content for the top ten reports in the openness and honesty category. Although, as chapter five reveals, the results are deceiving once analysis is applied.

Chapter 5

Section 1: Discussion on Semiotic Analysis

This study attempted to explore how international organizations incorporate photographs in their CSR reporting as they communicate to stakeholders the good that they do, and to provide frequencies of societal and documentary imagery. It also aims to provide a deeper understanding of photographic credibility, why it's important, and why it makes sense to use documentary over societal imagery in CSR reporting. The first research question (RQ1) asked what types of photographic images are being presented in the best global CSR reports? Data from the content analysis shows a plethora of varied results throughout the report samples. Other than providing the number of photographs used in comparison to page count, the types of photo percentages were so skewed, it rendered results that were too inconsistent to break out any formidable meaning. The qualitative analysis presented a clearer picture into the types of photographs being used. Although these results were also wildly different in each report, the images could be deconstructed on a deeper level through semiotic analysis. Several reports contained honest efforts of incorporating storytelling images by using people, places and events directly tied in with CSR efforts as with the Nova Nordik, LaTrobe and Co-operative organizations. In contrast, Microsoft, showed no attempt to display photographic congruency within its report. It chose to run a group portrait as its cover photograph, and one inside portrait the CEO, all other imagery within the report were symbolic illustrative graphics.

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The second research question, (RQ2) asked if global corporations are being honest and transparent in their CSR reporting efforts when they use photographs to communicate CSR activities? Again, the quantitative content analysis failed to give an accurate answer because so many of the photographs were not properly captioned; therefore, it was impossible to determine their true context within the story. The qualitative analysis however did uncover many discrepancies in the content analysis category count through the implementation of Google reverse image search. Images that were miscoded as documentary were later found to be societal images from stock Web sites. This is an important find, because lack of, or misinformation may lead to undesirable perceptions of the report. As some studies suggest, CSR can account for up to 40% of an organizations reputation. It would be in the best interest of the organization to integrate guidelines for ethical visual standards in order to assure transparency throughout its reporting. Just as research determines the written content and statistics that enter the report, so to should there be thoughtful analysis incorporated into the visual content to insure credibility.

While conducting the quantitative content analysis, notes were taken to assist in deciding which images to develop a semiotic analysis for. Bell argues that,

> Content analysis cannot be used as though it reflects unproblematically or a-theoretically the social or ideological world outside the particular context of the medium studied [In my research, sustainability reports]. Second, content analysis cannot be easily compared with some assumed 'reality' by which to make claims of 'bias' or 'negative', let alone 'true' or 'false' representation. Third, generalizing from content analysis results can be difficult, and claims made for the consequences of the quantitative picture of media content may go beyond what is validly licensed by the data (Bell, 2001, p. 24-25).

Rose (2001) further indicates that content analysis ignores the audience view, which is precisely why another method must be used in addition to visual content analysis. By implementing the use of qualitative analysis using semiotics with content analysis will help further develop a finer study of the visual. The object of this analysis was to develop a deeper understanding of what types of imagery are used within the emerging field of CSR reporting, including elements like captions, headlines, story, and page structure.

Any attempt to fluently articulate conclusions directly from the coded findings proved difficult because there was no cohesion between the coded quantity and the context of the photographs. Collier (1986) explains the purpose of visual research is to first intensely analyze the photographs to gain in-depth understanding, then afterwards place the elements together in order to reduce mass information down to its essence.

> Achieving a research conclusion is essentially a creative undertaking with which we attempt to reveal our study in its full perspective and to return to an overview of primary data in search of an organic form that will allow transcendence from the limitations of specifics without necessarily losing scientific responsibility (Collier & Collier, 1986, p. 205).

The photographs within each report sample differed considerably in frequency and in style. This reflects the absence of clear visual guidelines in the emerging field of sustainability reporting, and further confirms the need for visual literacy.

This content analysis was designed to explore the range photographs published throughout the sample in order to discount the most obvious graphic and illustrative images in order to identify photographs that communicate the organizations CSR efforts. Although simply dividing the photographs into categories and reflecting their count is not

a justification for whether or not they are credible, it reveals an interesting overall perspective on the amount and type of photographs within each report.

Societal Images

The following examples will provide a definition of societal and documentary photography in an attempt to explain the reasoning and process in confirming credible and non-credible images, and the conclusion will provide study limitations and recommendations for further research.

Aesthetic images are often placed as design elements in order to break up large blocks of text. The Dell CSR 2011 Report seen in figure 5 was one of eight images coded as a graphic illustrative photo. The headline reads "challenges and next steps," and although the headline may at first appear to tie in with the group of people walking across an intersection, there are no secondary messages within the text that refer to what is happening in the photo, nor is there a caption. The verbal message contained on the page pushes the photo even further out of context because it speaks to addressing responsible sourcing and enhancing relationships with suppliers. No individuals are identifiable because of the overhead position it is photographed from, and subjects appear to be motion blurred. It is not apparent whether the people in the photograph are affiliated with the story, but in the absence of caption information, the only way to find out is to conduct an image search to track down the original.

A Google image reverse search revealed that this photograph appears on several websites, including a technology firm, a story about breathing tips for people with COPD in on a health magazine site, and several blogs. The health.com website

(http://www.health.com/health/gallery/0,,20362851,00.html) shows the watermarked copyright stamped on the photo for Getty Images. A search on the Getty site revealed the un-cropped original version of the photograph with caption information stating this image is taken on a busy street in Hong Kong, China. Although this image is societal and not directly connected to the message, it's generic enough to fit within the context without being misrepresentative. A simple photo credit would suffice for transparency and would give the viewer an opportunity to trace the image easily if they question its context.

Oftentimes societal images are considerably more difficult to ascertain and could easily be viewed as an actual event associated with the reporting organization. In the Figure 4 example from the Dell CSR 2011 report, the headline on that page reads, "Corporate citizenship matters." The text speaks to integrity and responsibility by engaging with partners and stakeholders, and was one of the images miscoded as a documentary photograph in the content analysis. The photograph feels like an actual moment captured as it happened because the subjects are interacting and are seemingly unaware of the photographer's presence. The photograph appears to have been taken from outside a glass walled office, showing professionally dressed business people hovering around a man and seated at the table. The compression of the image gives the appearance that it was taken with a long focal length lens, which would lend credibility to the situation if photographed without the subject's knowledge. The body language of the man depicts he is in thought with his hand placed at his temple while he leans over to examine documents on the table. The men and women surrounding him are in close proximity, yet staggered and partially obstructing each other, suggesting they have not

been prearranged. There appears to be motion blur in the subjects at the left, indicating an urgent need to participate in the important work being conducted at the table.

There is reference within the story that states "our executive leadership team" and "our board of directors". This seems to give implied meaning that the subjects in this photograph are Dell team-members, yet there is no caption or photo credit present. To find out whom the subjects are, a reverse Google search was conducted. The image traced directly to a photo stock agency called Fotosearch (http://www.fotosearch.com/OJO189/pe0063763/) with the information "stock photo of businesspeople working in corporate training facility" thus confirming its a societal, royalty free photograph. The original image on the stock Web site reveals it was taken from a wider distance showing a foreground of empty chairs and other people walking though the Frame. Nonetheless, it is the same photograph, only cropped in tighter.

Figure 5 and Figure 6 provide valuable contrast and comparison that indicate there's a need to provide readers of sustainability reports relevant and consistent caption information. Incorporating societal imagery within sustainability reports is not necessarily the concern, it's the lack image information that may mislead, or ultimately discredit the CSR communication effort. By following journalistic standards and stating where the image is from or what the image is representing, and providing proper photo credit, could easily alleviate the possibility of misinterpretation when implementing societal imagery. It will also elevate the quality and credibility of the overall report by adhering to journalistic ethical standards of reporting.
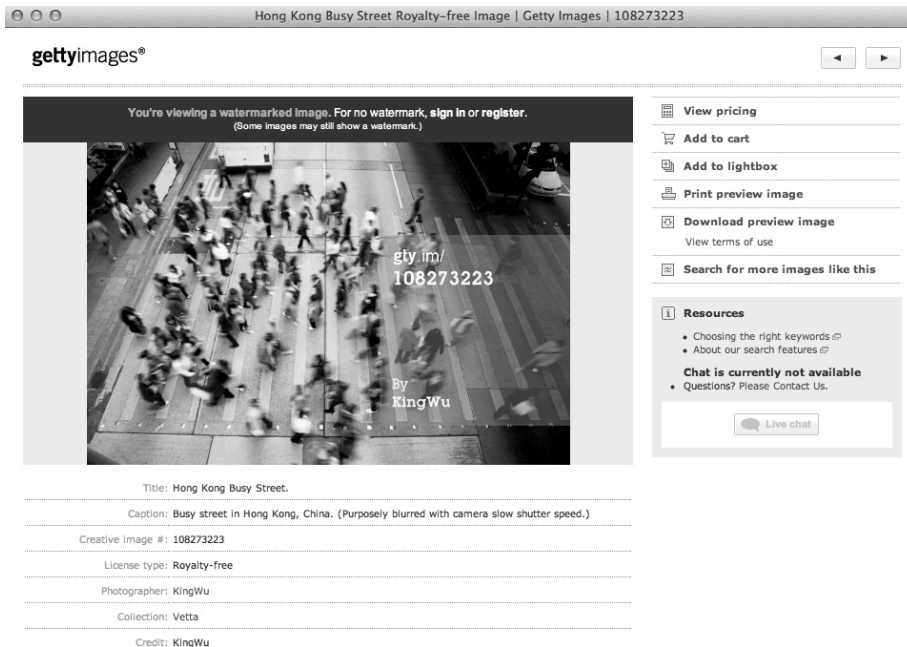
Figure 5. The Dell CSR 2011 Report example.

Figure 6. The Dell CSR 2011 Report photo traced through Google Image Search to reveal it resides on Getty Images as a stock photograph.

Corporate citizenship matters...

Integrity and responsibility define Dell. In a constantly changing industry and continually challenging world, our ethical standards remain our guide. Every day, we're engaging in thoughtful dialogue and critical self-evaluation. Our ethical standards also help us recognize opportunities — inside and out.

By engaging our partners and stakeholders we determine what we're doing right and where we can improve. We do this by:

- Evaluating: We perform internal reviews to properly determine what we're doing, how we're doing it and how it measures against our goals.
- Communicating: We are transparent and engaged with our stakeholders. It's a priority.
- Holding ourselves accountable: We set goals and strive to meet them.

Significant accomplishments

- We implemented a revised Code of Conduct.
- We increased our number of socially responsible investor engagements to five.
- We developed a new CEO succession plan.

Evaluating

Before Dell can report what we're doing, we must measure ourselves. This internal review gives us an objective look at our impact on our stakeholders.

Our values: What we believe

As we continue to evolve, our values guide the decisions we make and the actions we take.

Our values have been part of us since the day the company was founded. They remain constant and steadfast as the world continues to change. Although the way we express our values may evolve, they have always been grounded in three fundamental areas:

- What we focus on each day: Delivering results that make a positive difference
- How we interact with people: Leading with openness and optimism
- How we operate in the world: Winning with integrity

Strong leadership, risk oversight and accountability play critical roles in ensuring corporate responsibility throughout our business. Our Executive Leadership Team and our board of directors focused on two critical components — risk oversight and company leadership — that will continue to guide us in our pursuit of sound

Figure 7. Dell CSR 2011 Report example.

Figure 8. Dell CSR 2011 Report example.

Environmental Portraits and Documentary Images

One way of assuring photographic credibility within CSR reports is to communicate the story through the actual participants or events that pertain to the organizations efforts. The Co-operative sustainability report 2011 shown in figure 9, provides good examples of how environmental portraits can lend consistency and credibility to the report.

In reference to the cover photo and section fronts within the report that feature a half page environmental portraits, the photographic style is similar, which gives a strong indication that they were documented as a series for the report.   Each portrait is illuminated with a distinct external light source that is directed onto the subject from a high, off camera position. The ambient light is intentionally overpowered, yet perfectly balanced giving the image that professional portraiture quality. Each subject is thoughtfully placed within an environment that provides cues about their personality, profession, and the context as it corresponds to the story. Each of the subjects intentionally posed body language and direct eye contact with the camera are obvious signs that the subjects are aware they are taking part in a preconceived event. The core of the photo credibility comes from the caption information. Every photograph received a caption providing the subjects full name, where they are from, what they do, and why they are featured as part of the organizations CSR story.

Documentary photographs that are connected to real events or actual results of an organizations CSR effort are also highly credible. The example in figure 10 from Coca-Cola Enterprises 2011 report features volunteers from CCE helping to beautify an Atlanta elementary school outdoor courtyard. The caption information states its part of the

company's global week of corporate responsibility and sustainability activities. Although the photo itself poses technical challenges, such as over exposure, poor composition and focus issues, it's a representation of real people taking part in a real event. The moment captures subjects in action working together as they drag materials across the school grounds. The staggered and partially obstructed bodies, type of clothing style, and lack of eye contact with the camera suggests they were not instructed to pose for this photograph. The image provides the viewer with a sense of place and proof of true interaction between Coca-Cola and the community it serves. The presence of caption information provides further detail about of the event, and lends evidence that Coca-Cola is doing what they claim to be doing in their CSR efforts.

Figure 9. Environmental portrait examples from Co-operative Sustainability 2011.

Delivering Community

OUR COMMITMENT

We will make a positive difference in our communities, work with local partners and support the active involvement of our employees.

INTRODUCTION

Coca-Cola is a local product, made by local people, and over the years our individual manufacturing sites have built strong relationships with surrounding communities. We value these links and aim to make a positive difference in the community wherever we manufacture and sell our products. This means being a good corporate citizen, engaging with local partners, developing programs that address the community's needs and encouraging our employees to be actively involved.

CRS in Action week

As part of CCE's global week of Corporate Responsibility and Sustainability activities, CCE employees in Atlanta volunteered at a local elementary school to beautify an outdoor courtyard for students to enjoy.

Q/ "How will CCE go beyond reducing negative impacts to make a positive impact?"

Veronique Graham
Business and Society, Brussels

A/ "CCE has a strong heritage as a local bottler in the communities where we operate. Each of our sites supports a range of local activities, and we also have a range of national community partnerships. We aim to see further partnerships aligned with our CRS focus areas and to increase our employee volunteering in order to meet our one percent pre-tax profit investment target."

Arnaud Rolland
CRS Manager, France, Coca-Cola Enterprises

Figure 10. Documentary example from the Coca-Cola Enterprises 2011 report of employees volunteering.

Section 2: Discussion of Frequency Type

The content analysis from the ten sampled reports reveal a wide range of photographic representation that doesn't fit into any formal pattern. This may be the result of an emerging field trying to define itself and find best practices. The majority of reports appear to be operating in annual report mode. Instead of communicating CSR efforts to stakeholders, their focus remains on featuring products and people in an advertising fashion. The Marks & Spencer (M&S) and the Dell reports recorded the highest use of graphic and illustrative photographs, 43.4% and 44.6% respectively. Although the Dell report appeared to have one of the highest percentages of documentary style photographs according to the coding, many of these were later analyzed as either societal imagery or untraceable due to lack of caption information. This was also the case with the Natural Gas report, which scored a high 49.5% on the documentary coding, yet after a an in-depth image search, many of those were suspected or confirmed as stock photos.

One of the organizations displaying the best example of honest and transparent photographic communication in CSR was LaTrobe University. With over 90% of their content accurately reflecting documentary or environmental portrait photos with credible captions, the University story is told through professors and students affiliated with the school and its sustainability efforts without the use of societal imagery. The majority of content was photographed on campus and involved subjects connected with, or partaking in the programs being reported.

Surprisingly, after the in-depth analysis, the reports with the highest photographic credibility appeared to be the Co-operative and Nova Nordik which scored under 50% total in the environmental portrait and documentary categories combined. The conclusions were not derived from the quantity of documentary photos as initially expected. Instead, they emanated from the in-depth analysis that revealed the quality of a few, very well presented environmental portraits which included valid caption information that tied to the story being reported. These particular organizations highlighted ordinary, believable individuals who told a story in connection to the sustainability effort. The subjects provided considerable credibility to the report along with full caption information that contained names, places and events pertaining to the organizations efforts.

Adhering to journalistic standards and providing proper caption and credit information with photographs will bolster overall credibility of CSR reports. As organizations strive to build awareness for their efforts, it would benefit them to display intrinsic motives when communicating to stakeholders in order to minimize skepticism (Bhattacharya, 2011). The information collected for this research indicates that organizations are attempting to be truthful and transparent in their reporting efforts, yet the types of photographs being offered as authentic representations are highly questionable due to the lack of information provided with them.

The theory of visual analysis used in exploring the denotative and connotative meaning of images within the sampled reports provided important context about photographs that would not have been available through content analysis alone. If the basic principal behind CSR efforts, according to Carroll, 1999, is to serve the community

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through honest, fair and ethical relationship-driving business practices, then it makes sense to extend these practices to communication efforts. With CSR reports being responsible for more than 40% of an organizations reputation (Pulse Survey, 2011) along with an increasing trend in reporting CSR globally, this subject opens an area that deserves further study.

This investigation also identifies a new thread for strategic management researchers. As Ray and Smith state in their recent study using a typology of photographs as a methodological tool in strategic management, "we believe this underused methodology has tremendous potential for the field of strategic management in both quantitative and qualitative research" (Ray, 2011, p. 322). Although strategic communications borrows from disciplines such as sociology and anthropology that often incorporate visuals within their research, the inclusion of photographs in strategic communications has yet to be explored in depth.

Limitations

In this study, the content communicated in the report samples were classified according to image type based on journalistic definitions. The very nature of qualitative analysis challenges the validity and quality of research because the interpretation is that of the researcher, and is therefore subjective. The three types of reliability are usually described through stability, reproducibility, and accuracy (Krippendorff, 2004). Similar studies extending the analysis used here would determine whether these findings could be replicated with similar results.

Although several of the reports in this sample included additional online components containing visuals, they were not explored in this research. Extending the study to include an organizations online photo report would provide additional variables that would improve the validity of this study, especially with regards to secondary information linking published photographs with the organizations efforts.

This study sampled only a small portion of published CSR data compared to the vast amount available though Web sites that are continuously updated. Also, the sample focused on a slice of imagery represented in one winning category, by one reporting agency. There are a multitude of sustainability and responsibility reporting agencies available to compare samples of photographic use. Some examples are the Reputation Institute, The Hay Group, Ethisphere, One World Trust, The World Business Council for Sustainable Development, CorpWatch, The Public Register and many others. As the field of CSR reporting continues to develop, so will the methods and style and guidelines. The results of this research are merely a starting point towards the vast amount of emerging visual information in CSR reporting. Also, as the varied quantitative data in this study suggests, it would be unwise to make assumptions or generalize how all organizations report their CSR stories photographically. Additionally, international companies such as Microsoft report CSR without the use of any photographs (with the exception a cover image, and a portrait of the CEO). This made comparing categories numerically problematic due to the skewed percentages. Therefore, reports with extremely small amounts of photographic content should be separated in order to more accurately reflect those reports that do incorporate photographs.

Future research

Future studies into CSR photographic credibility should incorporate additional

photographic mediums associated with reports such as Web links in order to gain a

broader visual perspective of organizational efforts.

There needs to be an understanding of what criteria are used by the stakeholders

to access photographic credibility in CSR reports. As organizations continue the trend of

separately producing annual and CSR reports, a survey may be useful to compare and

identify possible increase or decrease of perceived photographic credibility between these

reports. Also, conducting experiments that test specific photographic messages to see if

there is a higher degree of perceived authenticity of photographs portraying actual

company efforts as opposed to societal imagery would add valuable insight.

Finally, it would be interesting to see case studies examining how the best

companies collect photographs for its reports. Are organizations making an effort to

visually document CSR activities as they happen, or are images collected after the report

is made?

Conclusions

This paper contributes to the strategic communications literature by providing

evidence that photographs need to be incorporated in future research as they are a popular

reporting mechanism. With regards to CSR efforts in particular, neglecting to research

visuals could flaw understanding of how CSR is reported.

Although subjective by their very nature, photographs need to be included when

applying content analysis research. Therefore, the way in which the coding is applied

needs to be clearly stated in order to obtain meaningful results. The inability to make comparisons due to the lack of other CSR visual reports extremely limits study. This limitation must be addressed if CSR research is to progress in a meaningful way.

The traditional annual report where 'image is everything,' is giving way to the sustainability report where 'reality is everything.' As organizations increase production of separate CSR reports to reflect the good, honest and transparent efforts it contributes to society, so will the need for further visual research.

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Appendix

Code Book

Photo size

_____Smaller than 1.5 x 2 inches (photos less than that are too small to provide accurate detail and will not be included for further analysis)

Caption information

_____ Subject(s) in photograph identified by name

_____ Location of where photo was taken

_____ Details describing what is happening in the photo

_____ Photo credit i.e. photographers name or providing agency

Graphic or illustrative photo:

_____Screen grab of computer screen

_____Drawn or designed elements added to alter the photograph (other than caption information or photo credit)

_____Stand alone photograph of a product

_____Cut out (photo of object removed from its natural environment and pasted onto page)

(Graphic and illustrative photos will be eliminated from further analysis)

_____Tight detail photograph

Constructed Image:

_____Photograph is one dimensional, no story telling qualities

_____Mug shot of face with minimal background

_____Subject(s) looking directly into the camera

_____Additional lighting has been added to the scene (lack of shadow or unnatural shadow)

_____Elements in the environment look prearranged or perfectly aligned

_____Body language of subject(s) appears posed or directed in nature

_____Product placement is prominent in the context of the photograph

Environmental portrait:

_____Photograph contains two-dimensional qualities, subject(s) together with elements within the scene tell a story

_____Subject(s) looking directly into the camera

_____Subject(s) are on location (i.e. not taken in front of a wall or backdrop)

_____Subject(s) appear posed

Documentary photo:

_____Subject(s) involved in some sort of activity

_____A moment is captured

_____Interaction between subject(s)

_____Lighting appears to fall from a natural light source

_____Photo shows a sense of place

_____No obvious signs of prearrangement