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**THE CONFLUENCE OF VISUAL
COMMUNICATION AND CSR:
DECODING THE REPRESENTATION
OF THE IMAGE IN THE CSR REPORTS
OF OIL AND GAS COMPANIES**

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PhD

2020

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COMMUNICATION AND CSR:
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of the requirements of the
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Abstract

One of the foremost picture theorists, W.J.T Mitchell points to a visual hegemony in contemporary communication by coining the term ‘pictorial turn’. CSR communication has not been impervious to this trend. However, CSR as a concept has never had a universally agreeable formulation and conceptual confusion pervades the field. In many ways, the complexity in the meaning of CSR mirrors the semantic complexity of the image, which is capable of being deliberately designed to control the perception of the reader. This is a useful tool to have for companies who, motivated by legitimacy concerns, can make use of images in CSR communication to make sense of CSR and portray responsible behaviour. However, there is little research that has focused on how this discursive construction takes place. So, the principal aim of this thesis is to explore the nature of representation of image in a CSR report and to examine how it associates with the concept of CSR.

Adopting a pragmatic approach and making use of well-established concepts from disparate disciplines, this thesis develops an analytical framework and codebook that is the basis of the exploration of a broad range of representational aspects of the image. The codebook introduces a structured approach to visual and multimodal analysis which is the chief methodological contribution made by this research. The codebook is made use of in carrying out a longitudinal qualitative content analysis of the images used in the CSR reports of five of the biggest oil and gas companies of the world.

The study found that despite diversity in data, there is only a moderating influence of contextual factors on representational aspects of the image and its association with CSR. While the prevalence of the use of visual rhetoric was evident, the practice was not found to be as widespread as indicated in past literature. The images were largely found to be aestheticized equivalents of written texts.

The findings indicate that despite being separated by geographical boundaries, global companies that are subjected to similar legitimacy concerns exhibit mimetic behaviour. The lower incidence of use of rhetoric can be seen as a response by the oil and gas industry to a greater level of stakeholder scrutiny. In terms of image-text associations, this thesis notes the beginnings of a delineation of the visual language in organisational CSR discourse from advertising discourse to which it is often compared. This thesis also confirms that the previously observed institutionalisation of representational practices in CSR communication also extends to the use of the image- the more potent and persuasive mode in communication.

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Declaration

I declare that the work contained in this thesis has not been submitted for any other award and that it is all my own work. I also confirm that this work fully acknowledges opinions, ideas and contributions from the work of others.

Any ethical clearance for the research presented in this thesis has been approved. Approval has been sought and granted by the University Ethics Committee (Submission Ref: 1015) on 31 August 2017.

I declare that the word count of this thesis is 84,706 words.

Name: Rajeev Vazhappully

Signature:

Date:

Glossary of key terms

The purpose of this section of the thesis is to introduce the specific nature of meanings ascribed to key terms as they are referred to on multiple occasions in this thesis. This thesis does not ignore the possibility that there may be very many alternate meanings of these terms that are in prevalence both in theory and practice. The possibility of such occurrences is attributed to the social constructionist nature of reality which this thesis wholly subscribes to.

Corporate Social Responsibility (CSR): There have been very many different approaches to define CSR and yet its definition has been evolving and elusive. This thesis, unlike some studies that have attributed a much narrower mandate for CSR, refers to it as an umbrella term (Blowfield & Frynas, 2005) that is conceptualized as a company's attitude towards the economic, social and environmental context in which it is embedded and the impact that it can have on it (Crane & Matten, 2004; van Marrewijk, 2003).

CSR communication: CSR communication is defined as “communication that is designed and distributed by the company itself about its CSR efforts” (Morsing, 2006, p.171). It is a means of informing concerned parties about its conduct with regards to economic, environmental and social factors (Freeman et al., 2010). Organisations communicate regarding their CSR activities through a variety of channels such as CSR reports, websites, advertising, public relations or social media (Du & Vieira, 2012) with CSR reports being considered the most distinctive and effective tools for CSR communication (Lock & Seele, 2015).

CSR reports: CSR reporting has been defined as “financial and non-financial information relating to an organisation's interaction with its physical and social environment, as stated in the corporate annual reports or corporate social reports” (Hackston & Milne, 1996, p. 78). While the CSR reporting information can also be included as part of an annual report or published in company websites, CSR reports as referred to in this thesis pertains to the non-financial standalone reports that may also sometimes be referred to by names such as ‘Sustainability Reports’, ‘Citizenship Reports’, ‘GRI Reports’ and ‘Environmental Reports’ (Mahoney et al., 2013) besides others. Fundamentally, they are those standalone reports that provide information with regards to the performance of the company related to the above conceptualisation of CSR either partially or entirely.

Discourse: Berger and Luckmann (1966) in their seminal book on social construction describe discourse as a fundamental aspect of social construction that social reality is reliant

upon. While discourse is often referred to as a collection of ideas, concepts and categories through which meaning is made (Hajer, 1993), it is also referred to as a structured collection of meaningful texts (Parker, 1992) that render meaning to ideas and concepts (Hardy & Phillips, 1999). Here text is “any kind of symbolic expression requiring a physical medium and permitting of permanent storage” (Taylor and Van Every, 1993, p.109). Texts that comprise discourses can have a variety of forms such as written documents, spoken words, pictures, reports and other artefacts (Phillips et al., 2004). In a large majority of the literature that was referred to in this thesis, it was observed that the relationship between discourse and communication took on many and confusing forms. Discourse and communication were considered to be synonymous; variants of discourse were seen as elements of communication and variants of communication were seen as operating through discourse. For the sake of clarity, while engaging with literature, the relationship that this research subscribes to is a fourth type of relationship that sees discourse as a resource for communication (Jian et al., 2008). According to this perspective, communication is seen as a social process of meaning construction, with discourse providing the resources to facilitate this process.

Legitimacy: This thesis prescribes to Suchman’s (1995) definition of legitimacy as a “generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (p. 574). This thesis is specifically interested in several dimensions of this definition and the impact this has on CSR- the fact that it is a generalised perception, that it is socially constructed and finally, that it refers to a system. All of these aspects are substantiated further in the literature review chapter.

Rhetoric: Notwithstanding classical definitions of rhetoric which posits it as a combination of elements that constitutes a good argument and persuasive appeal (Holt & Macpherson, 2010), and modern conceptions that are of the opinion that there is rhetoric wherever there is persuasion or meaning, this thesis refers to rhetoric as concerning itself with means employed to reach a wider audience and in modifying social reality (Ihlen, 2011).

Visuals: As in Bell and Davison (2013, p. 168), the term ‘visuals’ as referred to in this thesis refers to its broader definition that comprises “two dimensional static pictures, cartoons, photographs, maps, graphs, logos, diagrams; two-dimensional moving film and video, interactive web pages and other multimedia; and three-dimensional and lived media such as dress and architecture”. Visuals have a peculiar way of constructing and expressing meaning

either by itself or in combination with verbal text (Meyer et al., 2013) which is of particular interest in this thesis. Several of these visuals are used in corporate reports with the two dimensional photographs/pictures occupying the most space and becoming the focus of a majority of the studies in visual accounting (Davison, 2015) as in this study. These are variably referred to as pictures or photographs and for the most part as images in this thesis.

Representation: Representation is defined as the “production of meaning of the concepts in our minds through language” (Hall et al., 2013, p. 3). Representation links the concepts that originate in our mind to language that enables us to refer to real or imaginary worlds. So, it is the process by which members of a particular culture produce and exchange meanings and involves the use of language i.e. of signs and images that are used to represent things. According to Stuart Hall, the meaning of a particular sign system does not originate either in the sign or what it refers to, instead the meaning of sign is constructed by the system of representation that fixes a code that sets the correlation between individual concepts and the language system in such a way that for example, when we think of a bird, we know the English word to represent it would be ‘BIRD’.

Chapter 1 Introduction

“It is pictures rather than propositions, metaphors rather than statements, which determine most of our philosophical convictions”- Richard Rorty, 1979

1.1 Chapter overview

As a precursor to the more detailed and specific discussions that are carried out in the rest of this thesis, this chapter provides a general overview of topical information that contextualises the research, lays its foundation and details the core research objectives. In contextualising the research, in the section that follows (1.2), three core themes are introduced that are pivotal to this research- the role of business in society, the importance of communication in defining the nature of the business-society interface and the meaning possibilities of the image in communication. This section also introduces the core objectives of this research. What follows this is a personal account of the motivational aspects for carrying out this research (Section 1.3) followed by a section that delineates the rationale for research, identifies research gaps and details the unique contributions of this research (1.4). The last section of the chapter (1.5) provides the details of the way in which this thesis is organised.

1.2 Research context

This thesis interests itself in the representational aspects of images that are used in corporate social responsibility (CSR) reports. Despite doubts about the real impact of CSR (de Bakker et al., 2020), there is a growing incidence of companies claiming that they are socially responsible (Pomering, 2011) and an understanding among companies of the criticality of communication in achieving this objective (Capriotti, 2011). In this scenario, the tenable links that can be drawn between the central interest of this thesis and research themes concerning the role of business in society, the strategic role of corporate communication in defining this role and the unique aspects of visual communication that contribute to this definition only seem to be logical.

In contemporary thinking, the role of business in society is seen to be ameliorative (Wanderley et al., 2008). As a member of society, the business is conceived to be a participant in its governance and has social, environmental and political responsibilities (McIntosh, 2010). However, while it may be inconceivable for a modern business to not be aware of its social responsibilities (McMillan, 2007), the debate on exactly how the business-society relationship is to be configured is ongoing both within academia and practice (Gond

& Matten, 2007; van Marrewijk, 2003). This has resulted in the creation of a number of related concepts that promote specific ideas of responsible corporate behaviour such as sustainable development, corporate citizenship, business ethics, CSR etc. and proponents of each of these concepts are often at loggerheads with each other (van Marrewijk, 2003). Of these concepts, the one that has been more particularly discussed is CSR (van Marrewijk, 2003), which has dominated the research that explores the role of business in society (Gond & Matten, 2007). Perhaps in cognisance of the use of the word 'social' in CSR, some researchers see a restricted mandate for it by equating it merely to either philanthropic activities or specific social responsibilities of a business (Baldarelli & Gigli, 2014; Waddock, 2004). However, for a vast majority of researchers, it is an umbrella concept that is similar to other concepts such as corporate citizenship, corporate responsibility etc. (Blowfield & Frynas, 2005; Carroll, 2015; Siltaoja, 2006). Broadly, CSR may be defined as the attitude of the business towards the economic, social and environmental context in which it is embedded and the impact that it can have on it (Crane & Matten, 2004; van Marrewijk, 2003). Needless to say, this broad definition of CSR, undoubtedly, is also open to contestations.

The lack of consensus in the meaning of CSR makes it difficult for companies in terms of defining their responsibilities and engaging with CSR (van Marrewijk, 2003). It also leads to incapacity of the businesses in developing consistent CSR reporting strategies in terms of genre, media and rhetorical strategies (Nielsen & Thomsen, 2007). The companies thus have considerable flexibility in terms of what it reports on CSR since the requirements are not clearly specified (Coombs & Holladay, 2013). In meeting normative expectations of the society, the CSR reportage is influenced by the wider discourse on organisational responsibility that exists in society (Wehmeier & Schultz, 2011) with divergent configurations of interest (and power (Hardy & Phillips, 1999)) that are ascribed to the different actors such as governments, non-governmental organisations (NGO)'s and other institutions (Nielsen & Thomsen, 2007). It is thus believed that organisations discover the solution to the fundamental problems arising out of the ambiguity of conceptualisation of CSR through communication (Christensen et al., 2013). Further, it is the prevalence of social norms and regulations that provide some directions on how this articulation needs to happen and it is through these norms that organisations partake in making sense of CSR. This brings to stark focus the use of language in CSR communication. In their seminal work on the social construction of reality, Berger and Luckmann (1966) theorise that it is through language that reality is constituted. According to this perspective, our understanding of social reality and

the way we engage with it happens through the medium of several symbols that have been institutionalised in the social world. Language, thus, shapes or mediates the way we experience reality and how we perceive things around us. From a CSR perspective, Grant and Nyberg (2011) see organisational discourse as being made up of a number of interrelated texts that in association with the structures and practices of its production, propagation and consumption create social reality. The material manifestations of this discourse could be in the form of written documents (such as a CSR report) as well as other forms of talks and visual artefacts (images used in CSR reports).

The purported use of images in creating social reality is of particular interest in this thesis. This is because visuals seem to have permeated every aspect of our lives thereby facilitating our understanding of the world around us (Burgin, 2003). It is believed that contemporary society expresses itself through images (Mirzoeff, 2009). Photographs have often been considered to be the truest representations of reality. Berger et al. (1982) consider photographs as quotations from actuality while Sontag (1979) terms them as ‘stencils’ or ‘traces’ from actuality and Kosloff (1979) suggests that photographs are witness to events. However, in contemporary discussions, this realist position is highly contested (Cubitt & Politoff, 2011). In fact, it has often been equated to ‘white noise’ or alternate reality that underlies the contemporary existence in the digital age (Breitbach, 2011). Hollerer et al. (2013) believe that the advent of digital technologies has enabled the construction of reality using images in new and different ways. So, how does the image facilitate construction of reality?

The image that we encounter in our daily lives has often been framed appropriately by leaving things out and putting things in (Becker & Hagaman, 2003). The construction of the image is influenced by decisions made with regards to aspects such as whether the subject is shot from above or below, proximity to the subject, the amount of light exposure, the angle from which the photograph is taken and whether the subject’s gaze is straight towards the camera or at angle from it (Machin, 2007). Each of these different configurations results in a variation in meaning, audience connectivity, intimacy and power (Kress & van Leeuwen, 2006). In locating the audience within a particular set of power relationships, the image thus is not merely a representation but, in positioning the viewer in relation to the image, it attempts to construct the viewer (Campbell et al., 2009). The photograph can also be manipulated at the post-production stage to make it look authentic through blending, gap filling, matching edges, tone and colour matching etc. (Wheeler, 2002). Literature is replete

with a number of other accounts of the way different representational aspects of the image are used in the construction of its meaning and in guiding the attention of the viewer (see for example: Benovsky (2012), Hansen and Machin, (2013b), Scott (1994)).

A number of points emerge from this discussion. CSR is widely regarded as the concept that defines the responsible role of business in society. However, there is no consensus in management scholarship or practice with regards to its meaning. Communication or the role of language is seen as vital for businesses in trying to meet the normative expectations of the society and it is through language that the meaning of CSR is sought to be defined. Images are particularly powerful devices that can be used for this purpose due to its all pervasiveness and ability to draw the attention of the viewer by manipulation of its various representational aspects. The central aim of the thesis can thus be distilled in terms of the following two core objectives:

To identify the most common representational aspects of images used in CSR reports.

To identify how these representational aspects are linked to the concept of CSR.

1.3 Motivation

Many images throughout history have mesmerised, evoked emotions and motivated individuals or the collective to the point of strong, sustained, and motivated action. The mere description of some of these images is capable of evoking the visualisation in the minds of the reader. Neil Armstrong's enduring photograph of Buzz Aldrin standing on the surface of the moon representing humankind's step into the unknown, Jeff Widener's famous photograph titled 'Tank Man' of an unidentified man carrying shopping bags and courageously standing in the path of a column of fearsome military tanks in Tiananmen Square, Kevin Carter's photograph of a starving toddler collapsed in the foreground with a vulture lurking expectantly in the background in the arid lands of a famine-stricken Sudan, Margert Bourke-White's photograph of Mahatma Gandhi and his spinning wheel, an imagery that called upon and inspired Indians to make their own homespun cloth and boycott imported products during their freedom struggle. All of these images were either representative of a transformative moment or acted as a catalyst for change. If visuals are capable of evoking emotions in this manner, what about the ethics of the truthfulness of the narrative it represents? It has been argued that "visuality brings (with it) a responsibility as formidable as its power" (Takach, 2015, p. 74). In other words, visuals can be used by communicators to mask or subvert reality and to evoke misplaced notions of trust and

credibility among the audiences. For example, Italian merchants in the 15th and 16th centuries used visual depictions of religious figures in their account books to support truth claims (Carruthers & Espeland, 1991). In environmental communication, images of pristine and unspoiled nature have often been used to depict environmental concerns (Takach, 2015). Unspoiled nature is also one of the types of symbolisms conveyed by images in CSR reports as noted in the study by Boiral (2013), who also lists innocence and happiness and caring and stewardship as some of the other major symbolisms. Ramo (2011) also finds the presence of virtuous symbolic images that depict youthfulness, ethnic diversity and pristine landscapes in CSR reports which are reportedly included in order to promote the idea of responsible corporate behaviour. This leads to the question of whether these idealised representations have anything to do with real CSR action on the ground. CSR reporting needs to be a genuine gesture of real social and environmental consciousness and not merely one of the different disingenuous marketing ploys (Amazeen, 2010). But what if this is not the case?

In their book titled 'Deception in the Marketplace', Boush et al. (2009) state that deceptiveness in marketplace communication is always intentional. In their opinion, the communication is planned and executed by professionals who have the necessary resources and expertise to educate themselves of the validity of the statement that they put out in the public domain. Hence, the organisation needs to be made accountable for deceptive communication. If this argument were to be extended to CSR communication, it can be said that the organisation needs to be made accountable for any deceptiveness that may be detected in CSR reports. There is a rich tradition of CSR literature that has examined deceptive CSR communication that associates such practices with terms such as corporate hypocrisy and greenwashing which result in undermining the credibility and transparency of the organisation (Devin, 2016). In one such study, drawing on the popular works of French philosophers such as Jean Baudrillard and Guy Debord, Olivier Boiral finds that the images in CSR reports are like a 'simulacrum' which is defined as an idealised representation that is disconnected from reality (Boiral, 2013). The conclusion drawn in this study is that by depicting images that are idealised representations that are divorced from reality, the companies camouflage some of their most unsustainable of activities. Thus in Boiral's (2013) opinion CSR reporting reflects the main features of simulacra in the society- disconnect from reality and information distortion.

Ethical issues result from a lack of alignment between an organisation's CSR actions and its communication strategies and the resulting perceptions of hypocrisy on the part of the

organisation leads to a backlash from the wider stakeholder community and erosion of legitimacy, reputation and trust (Dhanesh, 2015). The construction of a company as a responsible entity takes place through discursive acts including and on the basis of the legitimacy of certain social practices (Siltaoja, 2009). Images are critical rhetorical impression management tools for a CSR report maker since they have enormous potential in creating and manipulating meaning (Hrasky, 2012). So, the key motivation for this thesis is to develop an understanding of how, aided by the specifically manufactured representational aspects of the image, the company might potentially be trying to persuade the audience with regards to its engagement with CSR.

1.4 Rationale for research and areas of contribution

The focus in this thesis is on organisational CSR communication. An analysis of the dominant assumptions and the main arguments of CSR communication can not only shed light on the construction of CSR by the organisation, but is also a reflection of how it is implemented and utilised towards the achievement of organisational goals (Ihlen et al., 2011). There are also suggestions that companies can make use of corporate communication to proactively “attempt to shape the ground for discussing social and political issues of the day” (Cheney & Christensen, 2001, p. 233) including the conceptualisation of CSR. Funnelling down further, the focus in this research is on the images used in CSR reports. Meyer et al. (2013) argue that more research into the way the visuals are used in contemporary communication will help in understanding how actors make sense of reality. They also add that a study of the visuals will also help understand the visual legitimation strategies that are used within institutional spheres. The advantage that images have over verbal text in meaning construction is that while verbal text is considered linear and sequential, images are more immediate (Meyer et al., 2013), highlighting their utility in reality construction. The use of images in the construction of reality is also a theme that resonates with a number of researchers of CSR communication. In fact, images are seen as decisive in construction of social meaning and reality of a contested idea like CSR (Boiral, 2013; Breitbarth et al., 2010; Hollerer et al., 2013; Ramo, 2011). However, despite the important role that visuals play in CSR communication, they remain largely unexplored in corporate communication research (Boiral, 2013; Breitbarth et al., 2010; Campbell et al., 2009; Davison, 2007; Hollerer et al., 2013; Hrasky, 2012; Preston et al., 1996). In fact, this is also the case within the wider organisation and management studies (Meyer et al., 2013). However, in a more recent work, Davison and Warren (2017) note that there is a growing acknowledgement of the utility of

visual methods in investigating issues in social sciences as well as within organisation, management and accounting fields that veer away from traditionally reductive trivialisations of the role of image as a mere aesthetic element. This thesis was able to find that there has been some focus in research in the last few decades on the significance of images as rhetorical tools (see, for example, Benschop and Meihuizen (2002), Breitbarth et al. (2010), Campbell et al. (2009), Graves et al. (1996), Preston et al. (1996)). So, a key rationale for the study of images in this thesis is that they are rhetorical tools that are capable of “creating, organizing, communicating, emphasizing, and maintaining ideas about reality” (de Groot et al., 2016, p. 168) including the conceptualisation of CSR.

While the primary artefact of interest in this thesis is the image, duly acknowledging that images often appear alongside text in CSR reports, this thesis, like the study of Maier (2014) is also interested in how image and verbal text are co-deployed in CSR communication and how their interrelations contribute to discursive constructions of CSR. The acknowledgement that “people orchestrate meaning through their selection and configuration of (different) modes” (Jewitt, 2009, p. 15) is relatively new (Maier, 2014) and despite its immense potential to management studies, it remains largely unexplored (Bell & Davison, 2013). In not ignoring the accompanying text of an image like a number of previous visual studies have done, this research highlights how the interplay between image and text is used to project a certain version of reality (Maier, 2014) in a multimodal document such as a CSR report. This interplay has been the subject of little focus in past studies (Pesci et al., 2015; Ramo, 2011).

This research aims to add incrementally to previous discursive research that have examined CSR reports (see for example, Campbell (2000), Castelló and Lozano (2011)) in a number of unique ways that have implications for theory, methodology and practice.

Previous studies of images in CSR reports have largely been restricted to their symbolic use (Boiral, 2013; Hrasky, 2012; Ramo, 2011) or interest in specific representational aspects such as depiction of people or whether employees or other stakeholders are depicted (Garcia & Greenwood, 2015). A number of other representational aspects including ones that articulate notions of power, intimacy and engagement have largely been ignored. In a recent review of the state of CSR communication research, Crane and Glozer (2016) see a significant and unrealised potential within the field in examining the notion of power and call for a cross-disciplinary approach for highlighting issues related to it. The ability of various compositional configurations of the image in defining notions of power, intimacy and

engagement with the audience (Kress & van Leeuwen, 2006; Machin, 2007) has the potential to provide illuminating insights regarding the power relations and persuasive intent that are implicit in image use in CSR reports. Besides this, the analysis of other, as yet unexplored representational aspects that serve as resource for representation of experience, meaning as a form of action and maintaining relevance to context (termed as ideational, interpersonal and textual metafunction respectively) (Royce, 1998, 2010) serve the purpose of highlighting new and different ways of CSR visualisation. The ability of actors such as companies to manage the discursive processes by privileging a particular discourse and marginalising others has always been of interest to discourse analysts (Hardy & Phillips, 1999). In analysing the dominant representational aspects of images across a wide range of companies and at different time periods, this thesis will throw light on whether certain representational aspects are indeed privileged over others. The analysis of how these representational aspects are associated with the concept of CSR, is in response to O'Connor and Shumate's (2010) assertion that there is lack of knowledge on the discursive processes used to construct the meaning of CSR.

In terms of the methodological contribution, this thesis, through an elaborate interdisciplinary review of visual communication literature as well past visual research in the field of CSR, organisation, management and accounting develops a framework and a codebook for a comprehensive analysis of a vast number of representational aspects of the image. Since the associated text of the image is also of interest in this thesis, using concepts from multimodal theories, a number of representational aspects that explore the nature of the relationship between the image and the text in terms of composition i.e. information value (relative placement of the two modes), salience (mode of attention) and framing (connectivity of the two modes) (Kress & van Leeuwen, 2006) as well as complementarity of meanings are incorporated in the analytical framework. While the analytical framework synthesises the possibilities from past visual research for decoding different aspects of the image and multimodal texts, taking a pragmatic approach and rejecting both the presumption of a purely qualitative approach to visual analysis (Spencer, 2011) and an excessive reliance on interpretivist paradigm (Wall et al., 2013), this thesis adopts a rule guided approach to visual and multimodal analysis that combines the strengths of the qualitative and quantitative traditions. In this way, this thesis demonstrates the utility of an approach to visual and multimodal analysis that is not premised on epistemological non-compatibility and that makes use of concepts derived from existing theoretical frameworks while being open and

accommodative of whatever might emerge from the data being analysed. The analytical framework and the codebook or the parts thereof has the potential to be made use of in analysing other images or multimodal texts of a large sample of data. They can also just as well provide the basis for a detailed qualitative analysis of a few cases.

The core contribution of this thesis to practice is better understood from the point of view of a certain fundamental issue in CSR reporting. There are no existing reporting frameworks or regulations that provide any guidelines with regards to the use of images in CSR reports or indeed other corporate reports (Davison, 2015; Davison & Skerratt, 2007; Natasja & Jill, 2011). The Global Reporting Initiative (GRI) which is generally regarded to be the strictest guideline (Brown et al., 2009) and the one that is most adhered to by companies (Waddock, 2008) aims to strengthen the rigour and transparency of CSR reporting (Boiral, 2013). The GRI endeavours to create a common language that companies can use to communicate on economic, environmental and social issues and that stakeholders can use to better understand and assess the nature of the company's engagement (GRI, 2018). Report quality according to the GRI guidelines can be assessed on the basis of the extent of information available in CSR reports on several indicators (Boiral, 2013). Notwithstanding the fact that GRI has become a dominant player and its prescribed CSR language has become institutionalised especially in global companies (Brown et al., 2009), conspicuous in the consideration of 'language' by GRI is the ignorance of the visual and the neglect of the specific contribution of the visual sign systems in the constitution of organisations and institutions (Meyer et al., 2018). As a result, the visual content of CSR report is voluntary and unregulated in nature that results in the presentation of information that is less than factual and that is used rhetorically for legitimacy purposes (Pesci et al., 2015). This may partly be because, in the accounting field, they have traditionally been regarded as lightweight elements (Davison, 2007). However, this thesis contends that this is far from being the case. This thesis through the analytical framework and the codebook developed, consolidates the work of several prominent visual researchers while also introducing new ways of understanding the role of the image and the nature of its relationship with text in multimodal communication. In doing so, it also offers organisations such as GRI a readymade bedrock on the basis of which future guidance on image use in CSR reports could be based. This would mean that the implicit nature of the assertions made by the image that can be used by companies for stealthy persuasion (as in advertising (McQuarrie & Mick, 2003a)) would be accounted for just as much as the

narrative text that is already clearly a matter of great focus in organisations such as the GRI that offer international standards for CSR reporting.

To summarise points raised in this section, the current literature suggests that the merger of two rather disparate fields, CSR and visual communication, can be best described as an unequal symbiotic relationship with the former being the main beneficiary. The unique approach of this research can be expressed in terms of its interest in examining the multiple facets of the nature of this relationship that manifests in terms of the representational aspects of the image and image-text combination in the CSR report.

1.5 Organisation of the thesis

The remaining chapters of this thesis are structured in response to the key objectives of this thesis- to identify the most common representational aspects of images used in CSR reports and how these are linked to the way in which CSR is conceptualised.

Chapter 2 Literature Review provides a detailed introduction to the conceptual background of the research through a critical examination of current literature in the field of CSR and visual communication research. This chapter firstly interests itself on the existing conceptualisations of CSR to understand how companies might make sense of CSR resulting in the nature of their articulation. This is followed by a focus on CSR theories that unravel the reasons for CSR engagement and how this influences CSR communication. In the last section of this chapter, the visual aspects of CSR communication are discussed alongside a critical review of literature on the visual primacy perspective, reasons for the polysemantic nature of its meaning, and the usefulness of the multimodal perspective in decoding the meaning of the image. On the basis of the literature review, research propositions that encapsulate key findings and specific research questions are framed to be examined using empirical enquiry.

Chapter 3 Methodology presents the methodological approach of the thesis that addresses multifarious aspects of the many key considerations that have shaped the research design. In adopting a particular paradigmatic stance, several influencing factors ranging from the ontological view of CSR conceptualisation, axiology, recent trends of convergences in research philosophies and methodological considerations associated with the study of the visual are accounted for. This is followed by a critical examination of other contributing factors to research design including theoretical considerations that focus on theoretical frameworks useful in decoding the image and multimodal text, practical considerations associated with the feasibility of the research design, personal dispositions and ethical

considerations in carrying out research. The specific analytical approach and research design is then introduced alongside its various aspects such as data collection, pilot study, quality checks, aspects of data analysis and limitations. There is also considerable focus on the analytical framework and codebook developed alongside a discussion of the key definitions and references.

Chapter 4 Research findings and analysis- Visual and multimodal analysis This is the first chapter that presents the findings of the empirical research and relates to the first research objective. It presents the results with respect to a wide array of representational aspects of the image in the CSR report. The results are presented in different sections and grouped in terms of the metafunction that they are associated with (ideational, interpersonal and textual (Kress & van Leeuwen, 2006)). In doing so a distinction is made with respect to images that depict people and those that do not by presenting the relevant results in separate sections. The results for the variables that examine the relationship between image and text in terms of composition and meaning are then introduced in different sections. The chapter is rounded off by introducing additional and pertinent findings that could not be categorised in previous sections.

Chapter 5 Research findings and analysis- The semiotics of the image and CSR This is the second chapter that presents the findings of the empirical research that examines the relationship between the representational aspects of the image and CSR which pertains to the second research objective of this thesis. The chapter is comprised of two main sections. In the first section, results of many of the same variables introduced in the previous chapter are presented from the perspective of their relationship with CSR. In the second section, the nature of representation of the image that is of interest is the element/motif depicted and the CSR claim and category it is associated with.

Chapter 6 Discussion In this chapter, the findings from the literature review are discussed alongside the empirical findings. Beginning with the articulation of the key findings relevant to each of the specific research questions, each research question is answered separately and succinctly. This is followed by an evaluation of each of the research propositions from the point of view of the empirical findings. This section seeks to explain the findings by situating it within the existing body of knowledge and re-evaluating it to analyse for convergence/divergence from expected behaviours as ascertained from the findings of the literature review.

Chapter 7 Conclusion This is the last chapter of the thesis that concludes the thesis by offering a summary of the research project, highlighting the unique contributions made to theory, methodology and practice, reflecting on research limitations, and introducing avenues for further research.

Figure 1.5(a) is a visualisation of the various chapters, its main antecedents, as well as key takeaways.

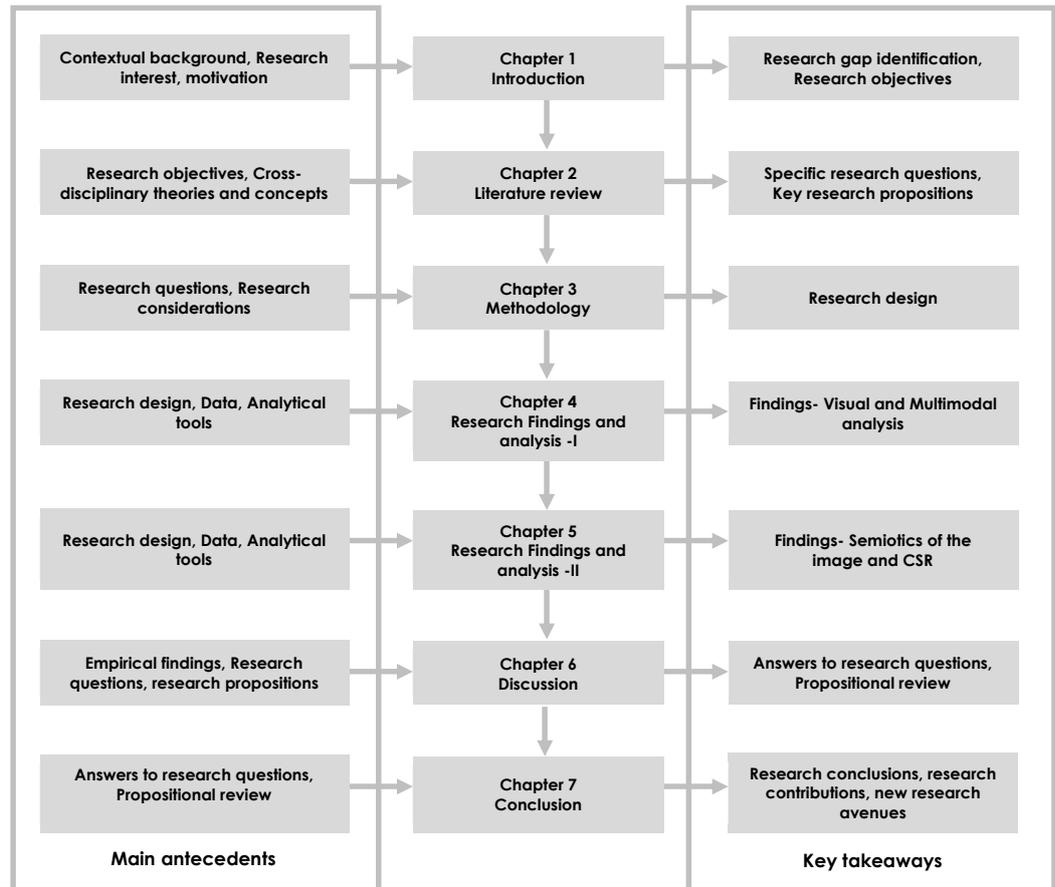


Figure 1.5(a) Organisation of the study, chapter antecedents and takeaways

Chapter 2 Literature review

2.1 Chapter overview

The previous chapter clarified the main objectives of this research that are linked to business interpretation of CSR and the discursive representation of what they see as their role in society. A useful starting point for research is to explore what is already known about the topic through a review of literature. So, the chief goal of this second chapter is to discuss the theoretical frameworks that will form the basis for the empirical research as shown in Fig 2.1(a) which situates this chapter in the context of the rest of the thesis. The following sections aim to systematically work towards this goal.

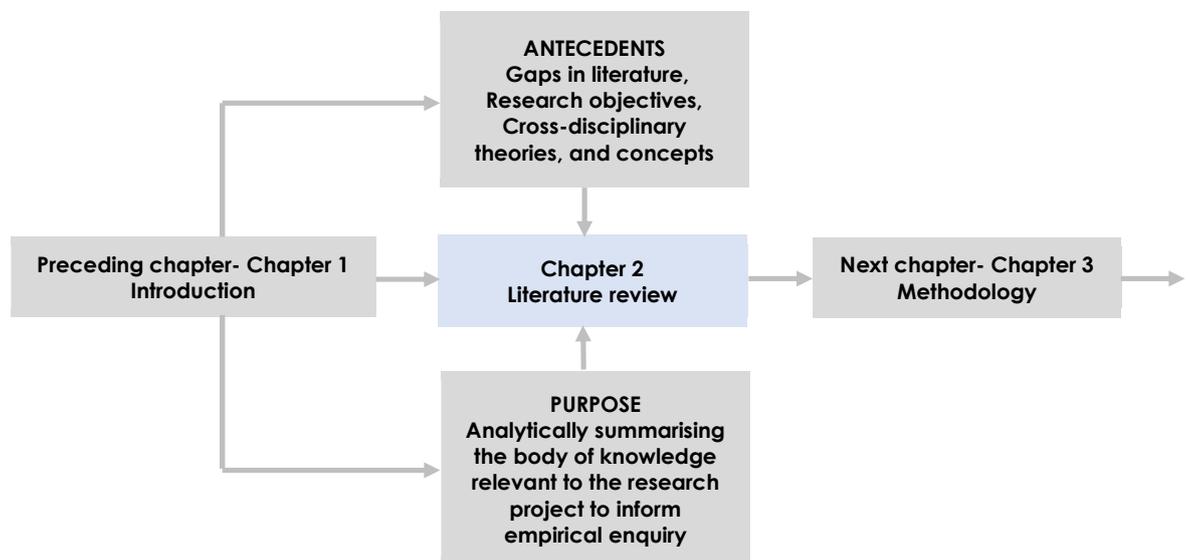


Figure 2.1(a) Situating Chapter 2 in the context of the thesis

The literature review is focused on the exploration of three core themes in individual sections: (1) the contextual aspects of business engagement with CSR which is guided by an interest in the conceptual meaning of CSR and how businesses interpret it (Section 2.2); (2) the motivational aspects of business engagement in CSR centred around the theoretical underpinnings (Section 2.3), and, finally, (3) the nature of the manifestations or articulations of business engagement in CSR with a specific interest in this thesis on visual representational aspects (Section 2.4). This includes discussions on the specificities of the visual communication medium. In the last section of this chapter (Section 2.5), the findings from these core themes are used to develop a conceptual framework alongside drafting of the specific research questions in relation to the research objectives introduced in the previous chapter.

2.2 The context: CSR- Reflections on a confused genre

Interpretation of CSR involves engaging with the existing conceptualisations of CSR. So, the chief goal of this first section of the literature review is to review the various conceptualisations of CSR and to evaluate if these conceptualisations explain how businesses engage with CSR. Beginning with a review of the historical development of CSR, this section will also explore how it relates to alternate conceptualisations of the role of business in society, seek to explore possible explanations for the state of the field and also explore how businesses make sense of CSR.

2.2.1 CSR- A realm of transient meaning

A simple initial approach to understanding CSR is by expanding each of the words that comprise CSR- corporate, social and responsibility. The word ‘corporate’ is the least difficult of the terms to decipher with largely a convergence on what it means in literature- a profit intending business (Carroll & Brown, 2018; Kitchin, 2003; Munshi & Kurian, 2007). This is not to discount the fact that non-governmental organisations (NGOs) also engage with CSR. However, as Davison (2007) points out, NGOs as heterogenous organisations, behave increasingly like a business and may not differ from corporations in terms of engagement with CSR. The word ‘social’ begins to lend complexity to CSR as a concept. For Carroll and Brown (2018), its meaning can be contextual, so it can mean anything from society or community in which the corporation operates to nation/nations or the entire planet. Other researchers such as Kitchin (2003) and Munshi and Kurian (2007) find this a problematic conceptualisation since many possibilities exist for the meaning of the word- social. It is, however, the meaning of the word ‘responsibility’ that seems to complicate matters even more. Carroll and Brown (2018) provide a fairly straightforward explanation of the word by positing the business as being accountable for what they are able to manage, control or influence. They also curiously see responsibility as a “burden for” or an “obligation” (p.43) without offering any further substantiation on why they use these terms in this context. Their conceptualisation of ‘responsibility’ is rather simplistic and does not seem to capture its complexity as indicated in several other studies such as Robinson (2009) and Feldmann et al. (1986) to name a few. Munshi and Kurian (2007) believe that responsibility glosses over accountability, thereby again taking a much narrower approach to understanding responsibility. It is perhaps Kitchin (2003) who manages to capture the complexity of

'responsibility' by referring to it as "another moral maze" (p.314) that is a result of differing notions of morality, collective interdependence and enforced regulation.

What is clear from this brief discussion of the approach to understanding CSR as a concept through an exposition of its various constituent terms is that CSR is complex because of the complexity of its constituent elements. However, if we subscribe to the notion that CSR is more of a universal concept that is concerned with the responsible role of business in society (Margolis & Walsh, 2003; Matten & Moon, 2008) and refers to other issues beyond just the social aspects (Blomback & Scandeliuss, 2013; Cai et al., 2012), then an approach that looks to study the individual constituent terms of CSR to understand CSR may not be a fruitful approach.

In understanding CSR, the alternate and perhaps more popular strategy that is adopted in most of previous studies is an acceptance of the fact that CSR as a concept is in constant flux throughout its history (Christensen et al., 2013) and finding out how its meaning has evolved. Researchers who have studied the historical evolution of CSR have either engaged in a definitional review of CSR, or a review of the way the concept of CSR has evolved. The researchers do not provide any reasons for why they choose to focus on definition as against concept or vice versa and at times also do not make a distinction between the two (For example, Sarkar and Searcy (2016) carry out what they call a study of "how the concept of CSR has evolved" (p. 1423) but engage in a review of the historical definitions of CSR). Without engaging in a detailed discussion on the differences between the two terms- concept and definition, their meanings are explored briefly below.

According to the Oxford English Dictionary, the word definition implies "A precise statement of the essential nature of a thing; a statement or form of words by which anything is defined" (Oxford University Press, n.d.-b). The word concept on the other hand means "A general idea or notion, a universal; a mental representation of the essential or typical properties of something." (Oxford University Press, n.d.-a). The way these terms have been defined leads to the conclusion that definitions function to reduce ambiguity in discourse while concepts carry fewer specific explanations. So, while conceptual reviews of CSR are likely to be broader based, the definitional reviews are likely to capture the core ideas more accurately. Arguments may well be made that concepts are much more difficult to explore due to its abstractness and it is questionable if conceptual reviews have indeed captured all aspects of a certain conceptualisations. While acknowledging that it is important for studies

to have made the distinction between concept and definition, for the purpose of this thesis, since the aim is to find out what the core understanding of CSR has been over the years, in the discussion that follows, a review of evolution of the meaning of CSR has been taken up without consideration of whether the work is a conceptual or a definitional review of CSR.

The study of CSR as a concept rose to prominence in the early 1990s and 2000s suggesting that it is a relatively new topic in research (Crane et al., 2008). However, while some researchers see the field as relatively mature (Gond & Matten, 2007), others see it as inherently weak and underdeveloped (Argandoña & von Weltzien Hoivik, 2009). This makes the study of the journey of CSR interesting and problematic at the same time.

There is no dearth of studies that review the evolution of the meaning of CSR since such studies are perceived as providing a solid foundation for the further development of the field (Carroll, 1999). Table 2.2.1(a) below presents the results from a selection of these studies.

There are certain patterns that emerge from comparing each of these reviews. Although there are slight variations, all of the reviews identify similar dominant themes for different time periods signifying that there is unanimity with respect to what the major conceptualisations of CSR was during each of the time period across the different studies. A few other observations that are discernible are the following:

- The environmental dimension was largely neglected during the initial periods and only comes into focus during the last few decades
- The economic aspect of CSR is the one that has been emphasised to the greatest extent in most earlier conceptualisations of CSR.
- Concepts such as Corporate Citizenship and Sustainability introduced in the last few decades have influenced thinking around CSR.
- The last two decades have seen more of a focus on the contextual factors and managerial responsibilities that influence how individual organisations understand and interpret CSR, an important premise for this thesis.

References→	Carroll's various works ¹	Lee (2008)	Gond and Moon (2011)	Amin-Chaudhry (2016)	
Decades	1950s	Obligations of businessmen to society	Ethics and social obligation of businesses. Question of what the social responsibilities of a business are?	Businessmen have an obligation to pursue social responsibility	CSR as a social obligation
	1960s	Business has to look beyond economic interests	Ethics and social obligation of businesses	Business has social responsibilities that go beyond its economic and legal obligations	Business will lose license to operate if it does not fulfil societal obligation
	1970s	Corporate Social Responsiveness, Corporate Social Performance, Carroll's pyramid of organizational responsibilities	Enlightened self-interest with underlying assumption that long term interest of corporation lies in being socially minded	Shareholder driven CSR of Friedman (1970), Carroll's pyramid of organizational responsibilities, Idea of responsiveness to social pressures	Shareholder driven CSR, CSR beyond legal compliance, Carroll's pyramid of organizational responsibilities
	1980s	Stakeholder theory, Business ethics	Corporate social performance model to measure impact of CSR on firm's output.	Stakeholder driven approach to CSR	Stakeholder driven approach to CSR, Introduction of notion of Sustainable Development
	1990s	Corporate citizenship	Stakeholder approach and management	Corporate social performance model to measure impact of CSR on firm's output	Corporate social performance model to measure impact of CSR on firm's output, Motivation for CSR engagement
	2000s	Sustainable Development and Sustainability, Business case for CSR	CSR as a strategic resource to improve profitability	Notion of corporate citizenship, Sensemaking approach to CSR	Link between financial performance and CSR, emergence of sustainability reporting
	Since 2010	New avenues such as Implicit and Explicit CSR, Political CSR, Corporate Social Irresponsibility, Shift back to managerial responsibility	N/A	N/A	CSR is context and time driven
	Strengths of the study	Carroll is one of the most prominent and influential researchers in CSR, Identifies influential thinkers in the field over the years	Identifies CSR conceptualisations that favour businesses, pitches for an approach that looks at organisational response to CSR	Recognises that CSR is a concept that is dynamic, overlapping, and contextual, Traces CSR evolution from the 1920s, identifies thinkers hitherto neglected, focus on the geographical variation of CSR recognises CSR as a social construction.	Systematic review, claim that CSR is shaped by world events
Limitations of the study	Limited to CSR definitions originating in Anglo Saxon tradition, focuses on academic definitions of CSR, Literature review is not systematic	Limited to CSR definitions originating in Anglo Saxon tradition, focuses on academic definitions of CSR, Literature review is not systematic	Limited to CSR definitions originating in Anglo Saxon tradition, focuses on academic definitions of CSR, Literature review is not systematic	Limited to CSR definitions originating in Anglo Saxon tradition, focuses on academic definitions of CSR	

Table 2.2.1(a) Most dominant themes of CSR as identified in various literature reviews

¹ Collated from a number of his works such as Carroll (1999), Carroll (2008), Carroll (2015) and Carroll and Laasch (2020)

While the above discussion has provided an essential overview of how the concept of CSR has developed historically with shifting views on how a business needs to engage with CSR, it merely highlights the complexity in deciphering the meaning of CSR. Despite many decades of research on CSR, it is still a construct that does not have a consistent and universally agreed upon definition (Campbell, 2007; Carroll & Shabana, 2010; Gond & Matten, 2007; Guthey & Morsing, 2014; Maignan & Ralston, 2002; Matten & Moon, 2008; Visser, 2006). The contrarian view is that such a requirement is unwarranted (Palazzo & Scherer, 2006) because it obscures the sociological and pluralistic nature of CSR (Gond & Matten, 2007) and a universal definition is impossible to achieve due to the varying cultures, regulatory regimes and external pressures in which the various organisations operate (Freeman & Hasnaoui, 2011). While acknowledging the existence and support for both of these views, this thesis is of the opinion that the two views are essentially congruent. This is because the reasons because of which a universal definition has not been possible may be deemed to be the same as the ones because of which it is thought to be unwarranted- the contextual nature of CSR ; an argument that this thesis returns to and elaborates in much more detail in sub-sections that follow this (sub-sections 2.2.2 and 2.2.3).

While the discussion of CSR so far has subscribed to a more universal definition of CSR that is concerned with the responsible role of business in society, a number of researchers are not in agreement with this notion. Some researchers such as Waddock (2008) see CSR as having a much narrower scope and limited to discretionary or philanthropic activities. CSR is widely considered as only one among many other ways of conceptualising the relationship between business and society and hence has often been overlooked by some in preference for other more comprehensive views such as Corporate Responsibility (CR) or Corporate Sustainability (CS) (Crane et al., 2008). Similarly, van Marwick (2003) highlights the intense debate both in literature and practice that has resulted in myriad definitions of more ethical way of doing business and the creation of concepts such as Sustainable Development (SD), Corporate Citizenship (CC), Triple Bottom Line, Business Ethics etc. besides CSR. He also notes that certain proponents of either of these concepts are often critical of other competing concepts that leads to further confusion for businesses in interpreting the constitution of responsible corporate behaviour. So, while CSR is a concept in flux, so is the manner of its relationship with other similar concepts and opinions about its pre-eminence among researchers as the following examples illustrate:

- Bartlett and Devin (2011) notice that there are several terms that are used interchangeably with CSR such as business ethics, corporate accountability, corporate philanthropy, CR, CS, stakeholder management and triple bottom line and these concepts are sometimes competing, sometimes complimentary and mostly overlapping with CSR.
- While CS is a term that is preferred by some researchers such as Milne et al. (2006), literature also suggest that there is a considerable overlap between CS and CSR (Dunphy et al., 2007). This has resulted in several businesses perceiving them as one and the same (Carroll, 2016) and an interchangeable use of these terms. However, CS is also seen by some as being a subset of CSR (Turban & Greening, 1997).
- There is also advocacy for the use of the term CR over CSR since it is more encompassing of all of the company's responsibilities including the ones that relate to social and environmental impacts (Waddock, 2008). However, Capriotti and Moreno (2007) note that the concept of CR has come closer to broader concept of CS and for this reason, in their study, they make use of the terms CSR, CC and sustainable development (SD) jointly.
- While tracing the evolution of CC, Waddock (2004) similarly provides an array of terminology including CSR that have been used in place of CC.

This debate is far from being resolved. In a recent article, Carroll and Laasch (2020) state that responsible management of a company involves attention to issues such as CSR, sustainability, corporate citizenship, business ethics and other related terms and are seen to be equating the different concepts.

This slippage in language happens in academia just as much as it happens in businesses or professional bodies (Milne & Gray, 2007). In fact, there have been few other topics in management literature that have been as debated, contested, marginalised, discredited or simply overlooked in favour of other alternate conceptualisations (Crane et al., 2008). Figure 2.2.1(a) illustrates this conundrum.

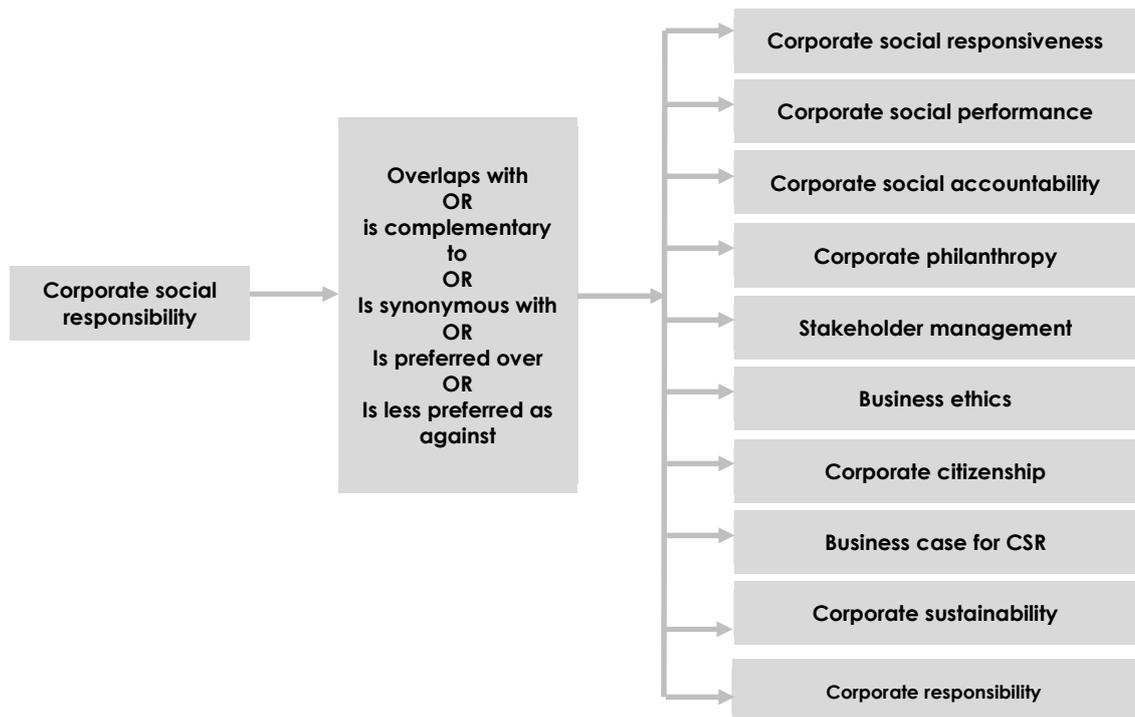


Figure 2.2.1(a) CSR and other competing terminologies

So, provided the lack of consensus in the meaning of CSR and several alternate, competing conceptualisations for the responsible role of business in society, the question that then arises is to do with the implications this has with regards to the development of CSR and the way a business is to engage with it.

The lack of agreement on a definition for CSR or at least agreement on its basic tenets causes a hinderance to its conceptual development (Garriga & Melé, 2004). While, this contradicts Palazzo and Scherer's (2006) argument that there is no need for a universal agreement on CSR, it may be argued that without even a rudimentary agreement on the core underpinnings of CSR, the field is likely to continue to be confusing. Several researchers point out that in this scenario, it becomes difficult to carry out meaningful empirical research (Sarkar & Searcy, 2016) and to compare empirical research from various studies as well as between organisations (McWilliams et al., 2006).

There are differing views on the consequences that the definitional confusion can have on a business. Some researchers seem sympathetic to the businesses and suggest that this will result in businesses finding it difficult to develop strategies and measure performances

(Christensen et al., 2013; Nielsen & Thomsen, 2007; Taneja et al., 2011). However, this view may be seen as being premised on the presumption that to begin with, all businesses are responsible and want to do good to society. Overwhelmingly, however, others are of the opinion that this will mean that the business will talk differently about CSR and promote its own biased version of it (Boiral, 2013; Coombs & Holladay, 2013; Dahlsrud, 2008; Ihlen et al., 2011; Milne et al., 2006). From the point of view of the stakeholders and other recipients of CSR communication, different meanings of CSR will result in creating confusion in deciphering what constitutes socially responsible behaviour on the part of the business (Stumberger & Golob, 2016) and what to expect in a 'normal' CSR report (Idowu & Towler, 2004). Provocatively, businesses are considered to be highly motivated group of actors, who, in their effort to be considered legitimate, make a particular case for CSR that promotes their own organisation's fortunes with little or no regard for definitional accuracy (Sheehy, 2015). Other researchers have also identified organisational and institutional motives as contributors to the definitional inaccuracy of CSR (Argandoña & von Weltzien Hoivik, 2009; Golob et al., 2018; Hooghiemstra, 2000).

From the broad discussions above on the varied definitions of CSR, how they have evolved over the years, how they are contextual and the impact that it can have on various actors engaging with it, what is clear is that CSR is a highly complex concept. In arriving at a working definition of CSR, this thesis subscribes to the broad conceptualisation of CSR by Crane and Matten (2004) who see CSR as the way an organisation impacts upon and engages with the economic, environmental and social context in which it is embedded.

One way of understanding CSR is to consider it as a negotiated order between the business and the stakeholder (Bartlett & Devin, 2011). The primary concern in this view is with regards to how organisations respond to stakeholders and articulate their CSR character through a process of co-construction of meanings. For example, Cantó-Milà and Lozano (2009) conceive CSR "as a discourse, a dynamic field within which reality is constructed as people communicate and act in consequence" (p.158). This constructionist view is useful because not only does it explain the heterogeneity of CSR but also because it supports the view that CSR evolves over time with the active engagement of the various actors (Nijhof & Jurissen, 2006). The following section takes up further elaboration of the view that CSR is socially constructed.

2.2.2 CSR as a socio-cognitive construction

Insights from review of CSR literature is suggestive of a widespread acknowledgement and support of the view that CSR is socially constructed. Some researchers feel that the very fact that there are several different conceptualisations and definitions for CSR is evidence that it is socially constructed (Bartlett & Devin, 2011). Two managers working in different companies but within the same sector even in the same country cannot be expected to be engaging similarly with CSR since the organisational environment and histories are different and the managerial perspective is influenced by individual experience, training and personality (Argandoña & von Weltzien Hoivik, 2009). In a recent article by Carroll et al. (2020), that traces the different conceptualisations of responsible management through the eyes of several prominent researchers, managerial agency is found to be an important constituent of organisational CSR disposition. However, in the same article, there is some disagreement on how exactly this influence manifests. The need to further explore CSR as social construction is an identified gap in literature. For example, Matten and Moon (2008) make the argument that there is a need to understand CSR from the perspective of the cultural and institutional contexts of the geography in which organisations are located. Golob et al. (2018) lament about the fact that there is an insufficient focus in current studies of the “local adaptation” of CSR by different organisations. Adams (2002) in her review of prior empirical research on factors that influence CSR communication (in turn influenced by how companies perceive CSR) notes that there is sufficient empirical evidence of the influence of corporate characteristics such as company size and nature of industry as well as contextual factors such as the social, political or economic contexts on the way companies understand and engage with CSR. Additionally, she also highlights several internal organisational factors such as corporate culture and manager dispositions as important factors.

Alternate views in management literature for the explanation of the differential engagement of a company with CSR see it as resulting from either a normative or strategic response to organisational environment (Bartlett & Devin, 2011). However, it may be argued that both of these views are not completely incongruent with the constructionist view. The normative approach draws on ethical theories to postulate how CSR can be communicated in a fair and trustworthy manner. The focus in this approach is engaging with CSR while referring to a certain desirable practice. However, there is a great deal of subjectivity in ascertaining what may be considered as a desirable practice. Also, the various ethical theories that provide the basis for comparisons are themselves constantly challenged, updated, and reformed. So, the

normative approach may be considered as attempting to introduce objectivity in practices that may be conceived as being inherently subjective and hence rooted in constructionism. In the strategic approach, the organisation responds strategically to its environment. Here, CSR is seen as a source for competitive advantage (Bartlett & Devin, 2011). However, strategic responses depend on an understanding of the environment- a cognitive process (Narayanan et al., 2010). So, it can be argued that the strategic approach has several overlaps with the constructionist approach due to what is clearly a predisposition towards socio-cognitive processes.

A number of scholars have aligned with the constructionist view of CSR (Campbell, 2007; Dahlsrud, 2008; Gond & Matten, 2007) which also now becomes the view that this research subscribes to. The reason for this is that firstly, discussions carried out in this literature review so far has revealed that the notion of a uniform view of CSR is problematic and secondly, there has been acknowledgement of the role of contextual factors in the way organisations define and engage with CSR. This points in the direction of the complex process of meaning negotiation that happens between individual managers in organisations who construct CSR and the society in which they are based (Nambiar & Chitty, 2014). Also, the constructionist view of CSR is largely compatible with the normative as well as strategic conceptualisation of CSR. Further arguments that promote the constructionist view of CSR will be made in the discussions that follow that introduces the notion of social constructionism and discusses some of the more important works that have explored this notion within the field of CSR.

Social constructionism is an approach to understanding the nature of reality and has an anti-realist, relativist stance (Hammersley, 1992). Berger and Luckmann (1966) who have had a major influence in defining this approach articulate social constructionism as being concerned with perception of reality in everyday lives. They believe that there is a certain objective and subjective reality. Objective reality begins to be constructed through a two-way communication between the individual and the social world wherein repeated actions are habituated and becomes embedded as routines in time. Those routines that are then institutionalised by society come to be regarded as objective reality. Subjective reality on the other hand is achieved through socialisation. Socialisation here is defined as the “comprehensive and consistent induction of an individual into the objective world of a society” (Berger & Luckmann, 1966, p. 150) which is again mediated through communication. It is clear from the way both objective and subjective reality has been

defined above that communication is considered central to social constructionism, it is only through communication or language that thoughts or concepts are possible, and it is language that allows the structuring of our understanding of reality. The recognition that communication is central to constructing and modifying reality leads to the view that a study of communication is important in also understanding how the meaning of CSR is constructed. Ihlen et al. (2011) provide this as the main reason for their involvement in editing the book titled 'The Handbook of Communication and Corporate Social Responsibility' that is a compilation of several works that explore the role of communication in CSR.

Gond and Matten's (2007) paper is a conceptual work on the business-society interface that also provides several insights into the constructionist view of CSR. In this work, the business-society interface in the constructionist view is seen as stressing subjectivity and acknowledging the exchange of representations and values between the various actors and at the same time striving to influence one another. CSR is conceived in this work as a 'socio-cognitive construction' and a 'negotiated order' resulting in the manifestation of CSR in what are conceived as social responsibility devices [emphasis added]. This negotiated order is seen as being constantly in flux and never reified. It is a stabilised compromise that represents mutually agreed and legitimated rules of information exchange between the business and the society. One of the most cited works in literature reviews of the social construction of CSR is that of Dahlsrud's (2008) study of CSR definitions. Although there is no conceptual exploration of this perspective taken up in this work, the possibility of CSR being socially constructed is offered both as an initial stance of the author as well as an explanation of the fact that according to his research finding the CSR definitions are contextual and vary on the basis of geography from where the definition originates. Most other empirical work on social construction of CSR explores this very aspect of variation of the understanding of CSR in different countries (for example, see Lattemann et al. (2009) and Gjølborg (2009)). Other examples of works that are aligned with the constructionist view of CSR make use of institutional theories that acknowledge the interdependence of social actors or sensemaking theories that acknowledge that the meanings and activities of CSR are a result of being embedded in a particular contextual setting (Golob et al., 2018).

One of the major criticisms of social constructionism is its denial of an objective reality (Andrews, 2012). This has led to questions being raised regarding the usefulness of the findings from research that makes use of this perspective since several accounts can each claim to be real and legitimate (Hammersley, 1992). However, this may be considered as a

fundamental misunderstanding of social constructionism in approaches that do not make any ontological claims and confines itself to the epistemological claims i.e. the social construction of knowledge (Andrews, 2012). This research attempts to find out how CSR has been discursively constructed by organisations while refraining from suggesting the right way to do so. In this manner, it aligns closely with an approach to social constructionism as promoted by Burningham and Cooper (1999) who in their analysis of environmental problems using social constructionism explicitly refrain from making any direct political or moral claims on the basis of their research.

The very many definitions of CSR using the social constructionist perspective focus on the framing of CSR by managers in terms of how they think about the relationship of the organisation with its stakeholders and in relation to its role in society (Basu & Palazzo, 2008). This brings to focus the importance of research into the complex process of meaning negotiation among various actors that may then be useful in understanding the contextual, cultural and ethical aspects involved in CSR decision making (Nambiar & Chitty, 2014). The exploration of the sensemaking theory which is about the cognitive elaboration that leads to meaning making is found to be useful in this context.

2.2.3 CSR sensemaking

Sensemaking is usually triggered by situations that are either ambiguous or uncertain (Weick, 1995). Uncertain situations are those that are precipitated by a lack of knowledge and ambiguity happens because there is too much or equivocal information that leaves people confused due to several interpretations of a particular topic (van der Heijden et al., 2010). As has already been established in the review so far, CSR is one such field. This leads us to the question of the interpretive processes that the organisations then engage in, in making sense of CSR. Sensemaking theory proposed by Karl Weick (Weick, 1995) emphasises the sense-maker's cognition as a fundamental element in how an organisation responds to an issue that it needs to deal with. Weick (1993, p. 65) states that "the basic idea of sensemaking is that reality is an ongoing accomplishment that emerges from efforts to create order and make retrospective sense of what occurs" and it reflects an individual's cognition of their environment (Ring & Rands, 1989). In this way the sensemaking perspective is compatible with the social constructionist view of CSR. In fact, this thesis argues that it is particularly useful in understanding organisational engagement and articulation of CSR since sensemaking is an ongoing process with retrospective extraction of cues for making sense of

a situation (Weick et al., 2005). It is usually triggered due to a disruption that challenges continuity (Weick et al., 2005) causing meaning reconstructions or construction of new meanings to deal with the ambiguous situation (Gioia & Chittipeddi, 1991). Meaning construction in complex and confusing circumstances results in production of discursive accounts that are intended to negotiate a relative position or identity (Cornelissen, 2012) and this is the consequence of the sensemaking process. The sensemaking approach to CSR can be seen as addressing the relative silence in literature on the cognitive decision-making process (Habermas, 2001) particularly so in the case of CSR (van der Heijden et al., 2010) that result in organisations adopting a constructive role in societies, more so in their efforts to legitimise their actions (Richter & Arndt, 2016).

The sensemaking perspective variously referred to as a theory, lens or a framework has had a profound impact on organisation studies (Maitlis & Christianson, 2014). In a systematic review of the publications that have made use of the sensemaking perspective in organisation studies, it was found by Sandberg and Tsoukas (2015) that out of the 147 articles they identified in their review, a majority of the studies focused on strategy and organisational change, organisational crises and accidents, identity and organisational learning and knowledge, with an increasing focus on language in the last two decades. In the CSR arena, the sensemaking perspective has been made use in the study of the organisational disposition towards CSR (Basu & Palazzo, 2008; Richter & Arndt, 2016), stakeholder relationships (Cramer et al., 2006; Morsing & Schultz, 2006) as well as more prominently, the discursive legitimisation of CSR (Angus-Leppan et al., 2010; Nijhof & Jeurissen, 2006; Stumberger & Golob, 2016).

In proposing a tripartite model of CSR sensemaking in organisations, Basu and Palazzo (2008) delineate the sensemaking process as being composed of cognitive processes that explain what organisations think of CSR, linguistic processes that are concerned with what they say about CSR and conative processes which is about the way they behave. These processes collectively contribute to defining the CSR character of an organisation as shown in Figure 2.2.3(a) below. There are different dimensions that are associated with each of these processes as illustrated and each dimension is in turn associated with different characteristic traits. According to the authors, the CSR character of an organisation is a unique combination of a number of these characteristic traits. While this conception is well articulated and presents a useful premise for CSR sensemaking, as pointed out by Maon et al. (2010), in the model, a vast number of unique combination of traits are possible and this makes the model

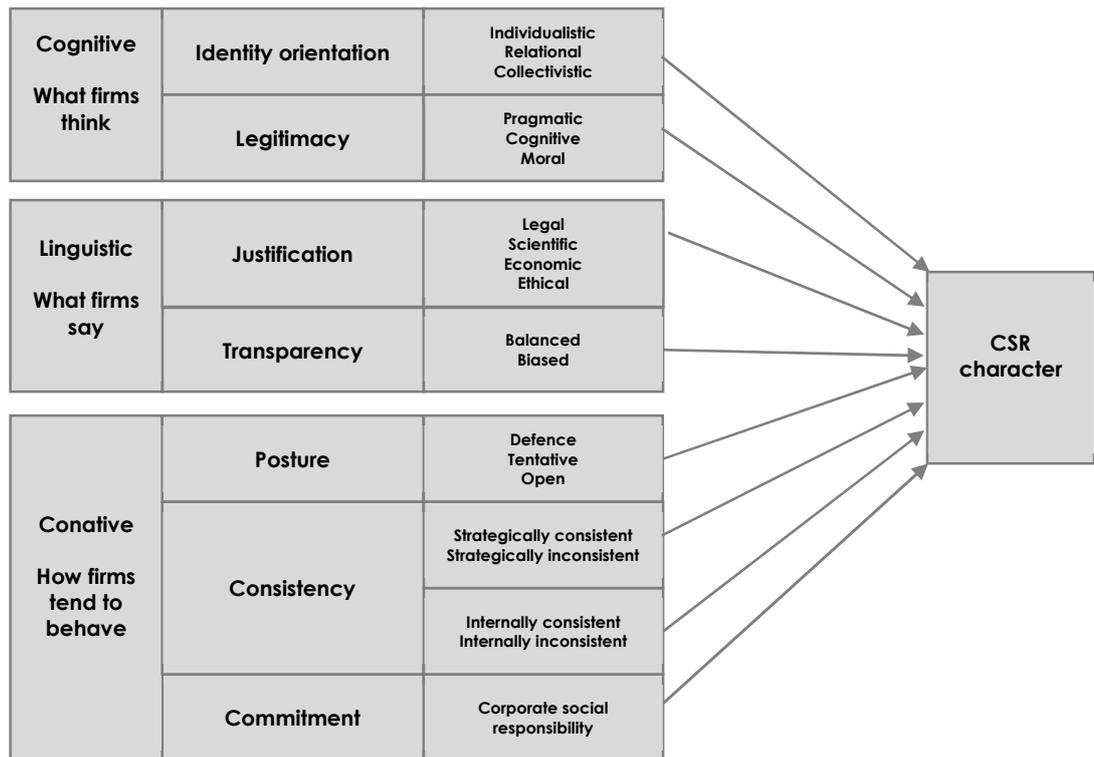


Figure 2.2.3(a) Sensemaking process (Basu and Palazzo, 2008, p. 125)

far too complex to be useful for practice. Understandably, although this is a much-cited work, with a few exceptions such as Richter and Arndt (2016) and Stumberger and Golob (2016) both of which are examples of empirical studies that have explored only a few aspects of this model, there are hardly any empirical studies that have tested it in its entirety or answered specific calls for empirical investigations mentioned in the study. But the premise that patterns of behaviour occur as a result of the cognitive, linguistic, and conative positioning of the organisation is a particularly useful conceptual contribution in the context of this research. Following the focus in this study on CSR communication, it is the linguistic processes of the model that is particularly interesting. However, although it is claimed that this aspect explores ‘what firms say’, as visualised in the model, the focus is limited to the kind of justifications provided and the transparency of accounts. However, this is a rather limited perspective of the linguistic element of sensemaking. This thesis, as the ensuing discussions in the rest of the chapter will illustrate makes the argument that representational choices that are made in providing these justifications can be used as a rhetorical or legitimating tool irrespective of the organisation’s positioning with respect to the other dimensions of the linguistic processes and that these semiotic choices are as much a reflection of the organisation’s CSR character.

Also, the model has also been visualised without explaining potential links between the cognitive, linguistic and behavioural processes. This thesis is particularly interested in the links between the cognitive and linguistic processes. The cognitive-linguistic perspective (Lakoff, 1987; Langacker, 2008) is the study of how language is a product of cognitive processes. This perspective reasons that “since communication is based on the same conceptual system that we use in thinking and acting, language is an important source of evidence for what that system is like” (Lakoff & Johnson, 1980, p. 3). While language is the means by which our experiences are described, linguistically, there exists endless possibilities of describing an event using the available grammatical devices (Langacker, 1991). The communicators thus have a degree of choice in the response that they wish to elicit from the audience (Hart, 2010). The choices thus made are also reflective of ideology since one representation is chosen from several possibilities and this representation indicates the motivations and perspectives of the communicator (Hart, 2010). With regards to the links between the linguistic and behavioural processes, evidence from multiple theories such as narrative theory (Cobb, 1993), speech act theory (Austin, 1962; Searle, 1969) and communication constitutes organisation theory (Taylor & van Every, 2000) that have explored discourse-action relationship have all shown that while not all talk leads to action, they are mutually constitutive and linked. However, it needs to be noted that although not visualised accordingly, Basu and Palazzo (2008) do concede in their write-up that the justifications (one of the dimensions considered in the linguistic aspect) that an organisation provides, influences the way the organisation behaves pointing to the way the linguistic and conative aspects are linked. Also, they state that what an organisation does, comes from how they think thereby conceding the links between cognitive and the conative aspects of the model.

The link between cognition and communication finds resonance in the various theorisations associated with sensemaking. Sensemaking occurs when the circumstances that an organisation faces is turned into words that are embodied in written and spoken texts and it is through reading, writing, talking etc. that organisations shape their conduct (Gioia et al., 1994). Communication is thus seen as an ongoing process by which organisations collectively make sense of the circumstances they find themselves in (Taylor & van Every, 2000). Christensen et al. (2013) believe that organisations discover the solutions to fundamental problems such as the conceptualisation of CSR through communication and in their ongoing efforts to articulate their position on these problems. The organisation that has

to communicate on a topic such as CSR with its inherent conceptual confusion engages in a discursive struggle to make sense of it (Cornelissen, 2012). Iivonen and Moisander (2015) state that in order to meet the expectations of the stakeholder, the organisation has to contemplate and redefine existing meanings of CSR and in this manner, CSR is rendered 'discursively open' (Guthey & Morsing, 2014).

Organisations construct their environment in and by communicating with others and hence CSR can be seen as a dynamic continuum which as a constituent of public discourse, sees the participation of a number of organisational and non-organisational actors who engage with it alternately and competitively (Schultz & Wehmeier, 2010). So, sensemaking can be considered to happen through reciprocal exchanges between actors and their environments in a process that is ongoing (Weick et al., 2005).

To summarise this discussion, in an uncertain situation (CSR conceptual confusion), organisations strive for order and meanings and cooperate for the purpose of developing a mutual understanding (Weick, 1995). This results in the production of discursive accounts that have a semantic role in order to provide an explanation, a performative role in order to justify and enable action and a relational one to establish a particular identity in relation to other social actors (Cornelissen, 2012).

By introducing the concept of 'sensegiving', Gioia and Chittipeddi (1991), look to expand the sensemaking perspective by focusing on the ways by which managers facilitate sensemaking in organisations. Karl Weick who introduced the sensemaking perspective to organisation studies is also seen as endorsing the sensegiving concept. In his later work (Weick et al., 2005), he reprises his original sensemaking recipe "How can I know what I think until I see what I say" (p.416) and is of the view that sensegiving pertains to the saying in this statement. Sensemaking and sensegiving however are essentially conceived as complementary processes wherein sensemaking is seen as the way managers interpret and create sense about a scenario and sensegiving is about their attempts to influence outcomes and communicate and gain support for their actions (Rouleau, 2005). Weick et al. (2005) in fact believe that sensegiving may in fact affect the sense maker as well as the audience since through sensegiving, the persuasive accounts of phenomenon that are constructed reinforce the sensemakers own ideas of what they wished to say and what really mattered. In this manner, although this research is interested in the discursive construction of CSR which by definition is closer to sensegiving, it may be argued that the discursive choices that an

organisation makes in enacting the way they engage with CSR concerns both sensemaking and sensegiving. In fact, it has been argued that as discursive practices, both sensemaking and sensegiving are intertwined (Iivonen & Moisander, 2015). So, sensemaking in this research refers to both sensemaking and sensegiving.

The review of the literature on sensemaking also reveals its various limitations. For example, Sandberg and Tsoukas (2015) sum up the major criticisms that have been levelled against the sensemaking theory as follows:

- Ignores the possibility that sensemaking can also be prospective.
- The underdevelopment of the notion of ‘process’.
- The concept of ‘sense’ is imprecise.
- Overlooks the larger contexts in which sensemaking happens.
- Reality is reduced to a subjective understanding.

While the majority of the criticism listed above is difficult to argue against, the subjective view of reality may be attributable to the social constructionist heritage of the sensemaking perspective. This study is cognizant of the fact that following the criticism listed above, the sensemaking perspective may still need further refinement. Also, it will be a fallacy to assume that we will know exactly how individuals or organisations make sense in the context in which they are situated using this perspective. However, the use of the sensemaking perspective in this study is rationalised on the basis of the fact that this study interests itself not in how the institutional contexts influence sensemaking but on how this influence manifests in the way CSR is discursively constructed. In this sense the study can be said to be examining sensegiving rather than sensemaking. Also, it is felt that the imprecise nature of the conceptualisation of CSR and its contextual variations as noted in earlier parts of this review is best understood through the notion that CSR is socially constructed through the process of sensemaking.

2.2.4 Section summary

The core interest of this section was to provide the context in which companies discursively represent CSR. The review found that CSR is a complex, ambiguous and transient concept with a lack of consensus on what it means. There are increasing calls however to not focus on the lack of consensus but to analyse the dissensus and conflict in CSR conceptualisations that can sometimes highlight the innovativeness in the field (May, 2011). What this means for this

research is that there is every likelihood that the heterogeneity of the meanings of CSR will be manifested in the variable discursive representations of CSR. The social constructionist view of CSR has been found to explain the heterogeneity in conceptualisations of CSR and the role of actors and contextual settings in influencing these conceptualisations. Aligning with this view, this research dismisses the idea of the existence of one reality and is interested in the possibility according to this view of a maze of competing constructions of CSR. The sensemaking perspective emphasises the role of managers as actors and communication as a resource in understanding, articulating, and negotiating a complex concept such as CSR. This is a significant reason for the focus in this research on the communicative aspects of CSR. The core connections of interest in literature that were found on the basis of the literature review in this section has been illustrated in Fig. 2.2.4(a).



Fig. 2.2.4(a) CSR conceptual confusion and CSR communication

The argument that can be made on the basis of the discussion in this section is that that the representative choices an organisation makes while communicating on CSR is reflective of its comprehension of CSR, an essentially contested topic. But why does a company need to engage with CSR? What are the factors that incentivise their involvement?

2.3 The motivation: Theoretical underpinnings of business engagement with CSR

The literature review so far has been preoccupied with the question of how organisations make sense of CSR. It has been argued that the meaning that organisation attributes to CSR is a result of a complex process of social construction that involves negotiation between various interested parties that then becomes embedded in CSR communication. This section of the review is interested in the theoretical perspectives that could provide answers regarding the motivational aspects of CSR communication. The section begins by engaging with literature on the use of theory in CSR communication research. With the purpose of identifying an appropriate theory, also compared are aspects of some of the more popular theories used in CSR communication research. Indispensable to discussions of organisational motivations for CSR engagement, also included is an explication of the notion of legitimacy.

2.3.1 Theoretical basis of CSR communication

CSR communication as a field is more amenable to action rather than theorising, however there is a growing affinity towards social theory (Dillard, 2014). In its simplest form, theory is a conception of the relationship between things (Gray et al., 2010). Further, it determines how we perceive things around us, the way they relate to other things and our conception of good and bad. The usefulness of a theoretical approach in CSR communication has been expounded in great detail by prominent CSR researcher, Rob Gray in a number of publications spread over several decades (Gray, 2002; Gray et al., 1995, 1996, 2010). He sees the theoretical lens as answering a number of fundamental questions related to CSR communication including the reasons for an organisation to partake/not partake in CSR communication, the extent of this partaking and how this can change over time. Also, the lens of theory allows for the evaluation of CSR communication from against what is deemed to be appropriate in a particular context. Crucially, it provides the philosophical base of the communication project and the choice of theory is reflective of how we choose to explain the nature of the communication and expose or attempt to change aspects of it that we deem undesirable (Gray et al., 2010). What is tacit in this explanation of theory is that the value system of the researcher and the value system represented in the object of study (CSR communication in this case) are both socially constructed. Dillard (2014) advocates for the incorporation of a critical theoretical formulation in CSR research that explicitly considers the interactions that occur in the organisation-society interface which both enable and constrain the notions of power and conflict that are inherent in any social system. Notably, a critical theoretical formulation is premised on the idea that both the researcher and the object of study are products of complex social processes (González et al., 2001) which is in congruence with the social constructionist explanation of CSR subscribed to in this thesis.

While it is clear that there is agreement in literature with regards to the benefits of a theoretical approach to the study of the motivational aspects of CSR communication, there is no commonly agreed theoretical perspective (Deegan, 2002; Gray et al., 2010). In fact, there are several theories- perhaps reflective of the complexity of the concept of CSR itself. Following a review of academic literature and professional reports, it was found that the subject of the need for CSR communication has been approached through a number of theoretical lenses such as improving transparency in operations ((KPMG, 2008; Spence, 2007), obligation to society and stakeholders (Deegan & Samkin, 2009; Gray & Milner, 2004; Morsing & Schultz, 2006), gaining competitive advantage (Kolk & Pinkse, 2005;

KPMG, 2008), maintaining legitimacy (Campbell et al., 2003; Castelló & Lozano, 2009; Deegan, 2002), maintaining or enhancing reputation (Hooghiemstra, 2000; KPMG, 2008; Reynolds & Yuthas, 2008; Solomon & Lewis, 2002) and legislative requirements (Gunningham, 2008; KPMG, 2008). In fact, following a comprehensive review, Thomson (2007) found that there are 33 different groups of theories that are used as evaluative frameworks in CSR communication. In another review by Gray et al. (2010), 40 non-discrete theorisations were identified.

In order to capture the main themes that are implicit in a number of the above theorisations, this thesis refers to the broader categorisation of theories as provided by Rob Gray in one of his earlier works (Gray et al., 1995) as a more useful starting point. This categorisation consists of the decision usefulness theories, economic theories, and social and political theories.

Decision usefulness theories are concerned with the perceived importance of the various aspects of CSR communication and its usefulness in organisational decision-making processes. The opinions and perceptions of the shareholders and investors are preferred over other groups according to this theory. This theory is “mis-specified and under-theorised” (Gray et al., 1995, p. 51) and studies that have made use of this theory have provided results that are “inconclusive and/or inconsistent” (Gray et al., 1995, p. 51). It is perhaps for this reason that these theories appear to have been used only marginally in CSR studies.

The economic theories are predicated on the traditional economic perspective and are based on value maximisation for the economic agents. These theories place a greater emphasis on the financial stakeholders of the organisation instead of considering the broad range of stakeholders. Few examples of theories that fall under this category are agency theory (Perez, 2015), voluntary disclosure theory (Clarkson et al., 2008) and proprietary costs theory (Cormier et al., 2005). Economic theories that are driven by self-interest defers all wisdom to markets and offers next to nothing in terms of providing a basis for the development of CSR (Gray et al., 1995). In the prevailing circumstances of heightened societal expectations and environmental consciousnesses, the economic theories are perceived as offensive and lacking in moral perspectives. This may perhaps be the reason why there has been a shift away from these theories to ones that consider the views of a broad range of stakeholders.

Social and political theories are considered to be the most appropriate and insightful in explaining the nature of CSR communication (Deegan, 2002; Gray et al., 1995). They are

some of the most widely used theories in CSR communication. The most common among these are the stakeholder theory, legitimacy theory and institutional theory. The stakeholder theory based on the work of Edward Freeman, holds that the organisation has a responsibility to consider the interests of stakeholders who are affected by its actions (Freeman, 1984). According to the institutional theory, the way the organisation engages with CSR is influenced by a number of coercive, mimetic and normative forces imposed on it by the institutional environment (DiMaggio & Powell, 1983; Scott, 2012) with the motivation for the organisation being stability, legitimacy and access to resources (Ball & Craig, 2010). Lastly, legitimacy theory views organisations as operating in society in conformance to its rules that obligates them to behave in a socially acceptable manner (Deegan, 2002). Although the above descriptions of these theories begin to unearth only some of the basic aspects of these theories, what is immediately evident is that there appears to be a number of overlaps between them. In fact, Gray et al. (1995) argue that literature has not always fully developed distinctions between these theoretical positions, something that merits further exploration.

2.3.2 Major theories in CSR communication- convergences and divergences

The similarities between legitimacy theory and stakeholder theory is fairly well documented in literature. These similarities may be attributed to the fact that they are both derived from the broader political economy theory (Gray et al., 1996). The political economy is essentially the “social, political and economic framework within which human life takes place” (p.47). From this perspective, the CSR report is seen as a “tool for constructing, sustaining and legitimising economic and political arrangements, institutions and ideological themes which contribute to the corporation’s private interests” (Guthrie & Parker, 1990, p. 166). The political economy theory is concerned with the obligations that an organisation has to its environment. Similarities between the two theories are also because they are both system-oriented theories (Gray et al., 1996). Within a system-oriented perspective, the organisation is assumed to have mutually constitutive relationship with the society in which it operates (Deegan, 2014). In other words, the perceptions of the organisation as held by various parties that constitute the society in which it operates is important for the organisation, a view endorsed in both legitimacy and stakeholder theories.

An important difference between legitimacy theory and stakeholder theory as pointed out by a number of researchers and notably by Deegan (2002) is one pertaining to the way the theoretical construct of the social contract is conceptualised in the two theories.

Simplistically, the social contract implies an agreement between societal members and an organisation that "We (the members of society) agree to do X, and you (the productive organizations) agree to do Y" (Donaldson, 1982, p. 42). While according to the legitimacy theory, the social contract is between the organisation and the society as a whole, the stakeholder theory is concerned with the variable power and influence exerted by different social actors who constitute the society and consequently considers a social contract between each of these actors/group of actors and the organisation (Deegan, 2014). This thesis argues that from social constructionist and communication perspective the difference between the two theories is fairly superficial. This is because considering the two theories in isolation would also mean considering society and the various social actors who constitute the society as separate entities. This is a false premise since in reality, society is comprised of actors, some of whom are more advantaged than others (Hardy & Phillips, 1999). This attribution of power to some actors/group of actors enables them to be able to influence the way social reality is constructed in a manner that reflects their power positions. So, while legitimacy theory is premised on meeting the expectations of society, it can be argued, that these societal expectations are themselves shaped by influential social actors. So, by implication, organisations are essentially trying to meet the expectations of these actors to gain legitimacy- a reference to the main tenets of the stakeholder theory.

Institutional theory is also both a system-oriented theory and a political economy theory. The concept of legitimacy is of central importance in institutional theory (Scott, 2012) as well. In many respects, the institutional theory has been argued to be complementary to both stakeholder and legitimacy theories (Deegan, 2014). The institutional theory provides an understanding of how organisations comprehend and respond to various institutional and societal pressures. Within this view, organisations with a view to maintaining legitimacy will conform and resemble such organisational practices that are deemed by society to be normal or expected. Higgins and Larrinaga-González (2014) who are advocates for the use of institutional theory in CSR communication research argue that the institutional theory has a much wider scope than legitimacy theory. The reason for this is that while majority of research that makes use of legitimacy theory posit it as a resource that can be manufactured through manipulative discourse, institutional theory permits the exploration of other motives besides manipulation (such as coercion, mimetic and normative reasons) in constructing legitimacy. Higgins and Larrinaga-González (2014) state that while institutional theory is mainly concerned with how certain organisational practices come to be institutionalised in a

particular context over a period of time, legitimacy theory is more useful in examining practices in the short term.

The above reasons are suggestive of legitimacy theory as being a narrower version of or a sub-part of institutional theory and this is borne out by tracing the origins of legitimacy theory. Research that has traced the origin of legitimacy theory is indicative of its rather speculative links with literature on the notion of legitimacy itself. Most curiously, 'legitimacy theory' as a term does not appear to have been used in any other organisational literature apart from social and environmental accounting literature which is probably where it originated (Adams & Larrinaga-González, 2007; Deegan, 2019). In most other literature, the preference is for the focus on the notion of legitimacy instead. This begs the question that has been rightly raised by Spence et al. (2010, p. 81)- "What does legitimacy theory explain that...more developed theories (such as institutional theory) cannot?" In fact, in this particular paper, Crawford Spence and his colleagues' dwell in some detail on the 'curious' case of the emergence of legitimacy theory in CSR communication research- Its origins are attributed to a non-peer reviewed conference paper that appeared in an accounting conference in 1993- Lindblom (1993). Despite this, it is well cited especially in accounting literature and has also been published as part of the edited volume- Social and Environmental Accounting (Lindblom, 2010), edited by prominent accounting researchers including Rob Gray. In this work, the strategic use of CSR reports for gaining, maintaining or restoring legitimacy is emphasised (Deegan, 2019). So, it may be argued that the use of legitimacy theory in CSR communication research may have originated due to the emphasis its proponents placed on the notion of legitimacy, although the underlying theory may have always been institutional theory. This claim is substantiated by the fact that some of the more seminal works that are cited in most studies on CSR communication (Suchman (1995), Dowling and Pfeffer (1975), Lindblom (1993)) that explicitly claim the use of legitimacy theory only make use of either of the terms 'legitimacy' or 'organisational legitimacy' without the use of the word 'theory' (Ji, 2013). So, although such works are supposedly making use of what is termed as legitimacy theory, in effect they are actually engaging with established notions of legitimacy as a concept. In fact, these thoughts are echoed in the most recent review of Craig Deegan (Deegan, 2019), one of the chief proponents of legitimacy theory. He laments on the lack of development of the legitimacy theory which in his opinion has remained stagnated for close to two decades. In a re-assessment of his original work, he states that legitimacy theory offers simple explanations in comparison to other theories such as the institutional theory. He

provocatively also calls for abandonment of legitimacy theory in favour of some form of institutional theory that acknowledges the institutional roots of legitimacy theory and tentatively calls this new revamped theory “neo-legitimacy theory” (p. 2325).

Legitimacy has been quite popularly defined as a “generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574). There are a few aspects in this definition of legitimacy from Suchman that are particularly noteworthy. Suchman conceives legitimacy as a generalised perception that is not the result of an event specific evaluation. It is conceived as a perception since it represents the reaction of the observers of the organisation and this perception, as has been argued previously (sub-section 2.2.3) is a collective construction that is negotiated through sensemaking and sensegiving processes (Gioia & Chittipeddi, 1991). It is socially constructed since it represents a shared belief system between the organisation and the society. The system that is mentioned in the definition refers to institutional frameworks (Scott, 2012). Importantly, as noted elsewhere in the same paper by Suchman “legitimacy is possessed objectively yet created subjectively” (Suchman, 1995, p. 574) which means that despite an organisation’s best attempts, it may fail to gain legitimacy and at the same time an organisation may be considered legitimate despite diverging from societal norms.

Most studies that have made use of what is termed as legitimacy theory have also failed to acknowledge another important aspect of this well cited work of Suchman (Suchman, 1995). In this seminal work on legitimacy, he recognises that organisational legitimacy can be pursued in two ways- one that pursues strategic legitimacy and the other institutional legitimacy. Strategic legitimacy posits legitimacy as a strategic resource that can be pursued and extracted from the organisational environment. This assumes a high level of managerial control over the legitimation processes and emphasises symbolism over real, measurable substantive changes. This is in line with a vast number of studies in CSR communication that have associated themselves with legitimacy theory. On the other hand, studies that pursue institutional legitimacy depict legitimacy as a set of constitutive beliefs whereby organisational beliefs are a result of co-creation with the society in which it operates. Such social constructions are responsible for how the organisation is built, run, as well as understood and evaluated. So, these studies downplay managerial control and agency and are more interested in the larger institutional frameworks that define those belief systems that both the organisation and the stakeholders identify with. This is alignment with institutional

theory. However, Suchman (1995) also notes that in reality, an organisation faces both strategic operational challenges as well as institutional constitutive pressures at the same time and consequently, a purist stance that simply adopts one of the two approaches for legitimacy pursuance may not be appropriate.

Re-engaging with the works of Rob Gray mentioned earlier in this section provides further credence to the conclusions that can be drawn from the above discussion. He sees theories used in CSR communication research as being neither wholly discrete nor wholly specified (Gray et al., 1996). This he attributes to the false assumption that is sometimes held that theories will be complete and perfect, and our perception of the social world will be impartial (Gray et al., 2010). This is precisely the reason why he is against the obsession with selection of an exclusive theory for the study of CSR communication. The overlaps and intersections that we observe between the different theories, in his view can all be of help in interpreting different aspects of CSR and CSR communication at different levels of resolution. In fact, he considers the major conclusions that can be drawn from CSR communication as being largely theory independent (Gray et al., 2010).

This thesis makes use of a discursive approach that focuses on the role of communication in the social construction of CSR. In this view, as has been explained in the previous chapters, it is discourse or communication that is utilised to make sense of a complex and complicated issue such as CSR in order to establish legitimacy. This necessitates the engagement with the notion of legitimacy. However, as the discussion in this section of the chapter has shown, this does not have to happen under the purview of what is popularly seen in CSR communication research as a legitimacy theory approach. So, this thesis will focus solely on the concept of legitimacy which has been conceptualised as the idealised end-state of CSR communication (Palazzo & Scherer, 2006). This is done while refraining from pigeonholing into adopting a single theory approach. This is because such an approach will be restrictive in expounding on the complexities of both CSR and legitimacy and lead to under-utilisation of the specific virtues of each theory.

2.3.3 Communication as a legitimating device

Some of the most cited works on legitimacy identify the use of communication as pivotal in efforts to gain or maintain legitimacy. For Dowling and Pfeffer (1975), communication can be used by organisations to not just conform to those values, symbols or institutions that already have social legitimacy but also in bringing about changes to these social norms.

Lindblom's (1993) suggestions of a legitimacy strategy involves informing 'relevant publics' of the organisation's activities and changing or manipulating external perceptions through deflection and deception centred around the use of communication. Both these works do not preclude other ways in which an organisation may legitimate itself i.e. by modifying their actual behaviour, however, the emphasis seems to be on the use of communication. Although broadly similar, the legitimacy building strategy as proposed by Suchman (1995) explicitly also acknowledges the need to identify the appropriate audience or stakeholder to whom such a strategy would be directed. He also subscribes to the view that a successful legitimacy strategy might involve the manipulation of external environment. Irrespective of the specific legitimacy strategy employed, it is always a complex mixture of organisational change and persuasive communication and falls along a continuum that ranges from relatively passive conformity to relatively active manipulation (Suchman, 1995).

An interesting perspective is lent to this discussion when the different types of legitimacy as proposed by Suchman (1995) is considered. He identifies three types of organisational legitimacy:

- pragmatic based on the calculation of audience's self-interest with underlying assumption that organisation can control its environment.
- cognitive, based on comprehensibility or taken-for-grantedness wherein organisational activities align with societal expectations of it, and
- moral that is based on normative evaluation of the organisation and its activities.

While in the case of pragmatic legitimacy, it is purported that the organisation can 'purchase' legitimacy by tangibly rewarding certain constituencies, such strategies when adopted for moral or cognitive legitimacy can have a detrimental impact on the stature and coherence of the organisation (Suchman, 1995). Also, unlike pragmatic legitimacy, moral legitimacy and more so cognitive legitimacy is less receptive to organisational efforts such as the use of persuasive communication to gain legitimacy. For these reasons, while cognitive legitimacy is hard to obtain, once established, it is easier to maintain. So, according to Suchman (1995) persuasive communication to gain legitimacy can be counterproductive in case of cognitive legitimacy. This renders the role of the use of communication to gain legitimacy as complicated since while it can be beneficial in terms of pragmatic legitimacy and to a lesser extent moral legitimacy, it is detrimental as far as cognitive legitimacy is concerned. This also perhaps explains the results from a minority of papers such as Adams et al. (1998) and Guthrie and Parker (1989) that have been critical of the role of CSR communication to gain

legitimacy. These papers have failed to recognise the complexity arising due to the co-existence of the different types of legitimacy perhaps leading to their critique. However, the premise that organisations would exclusively pursue any one of these three types of legitimacy is slightly problematic. In fact, in Suchman's own conceptualisation, pragmatic, moral and cognitive legitimacy is seen as co-existing in real world settings which shifts the focus once again to the role of CSR communication in gaining and maintaining legitimacy.

CSR communication is defined as "communication that is designed and distributed by the company itself about its CSR efforts" (Morsing, 2006, p. 171). It is a means of informing concerned parties about its conduct with regards to economic, environmental and social factors (Freeman et al., 2010). Despite the complexity, this thesis argues for the study of the role of CSR communication in gaining and maintaining legitimacy on account of the supposition that with respect to contested field of CSR, cognitive legitimacy may be impossible to obtain. So, this thesis claims that in reality it is other forms of legitimacy that an organisation can pursue. The reasons for such a supposition will be clearer upon explication of the conceptualisation of cognitive legitimacy. Suchman (1995) identifies two variants of cognitive legitimacy, comprehensibility and taken-for-grantedness. In the comprehensibility view, the social world is replete with cognitive chaos and legitimacy depends on the availability of cultural models that provide a plausible explanation for organisational activity. It is only when these are available that the organisation is considered legitimate. However, as this review has already established, there is no universally accepted definition of CSR or a consensus on its meaning and in such a scenario, it is arguable if such a universally applicable cultural model for CSR exists. The other variant of cognitive legitimacy i.e. taken-for-grantedness, renders the cognitive chaos as manageable and according to this view, organisations are capable of transforming social structures thereby leading to dissolution of dissent among social actors. Suchman (1995) believes that despite the best capabilities of an organisation, to achieve such a taken-for-grantedness is extremely difficult. From a CSR viewpoint, far from attaining a taken-for-grantedness status, there are vast amounts of literature that is critical of the role of business in society and any attempt by the business to change the status-quo is generally viewed with suspicion. For example, Christensen et al. (2013) feels that the public is doubtful of the real commitment of organisations to address CSR issues and that CSR communication is often viewed as shallow, insincere and crafted to mislead and manipulate. In this way, both forms of cognitive legitimacy are impossible to achieve with respect to CSR thereby making communication as

an implausible tool to gain and maintain cognitive legitimacy with respect to CSR related issues.

The use of CSR communication as a legitimating device is a well-researched topic (Deegan & Rankin, 1996; O'Donovan, 2002; Palazzo & Scherer, 2006; Patten, 1992; Waddock, 2000). These studies support the view that management of legitimacy depends on communication that makes use of evocative symbols and impression management techniques failing which, the organisation may fail to be considered legitimate (Phillips et al., 2004). Such legitimating communication typically describes the organisational actions and policies as being beneficial for a specific group or the society on the whole, while ignoring, obfuscating or re-telling those actions of the organisation that it sees as controversial and morally reprehensible (Rojo & van Dijk, 1997). In doing so, the organisations modify their messages in order to adapt to different audiences and are purposefully ambiguous in order to build and maintain legitimacy in a complex world composed of diverse interests and conflicting goals (Christensen & Cornelissen, 2011). Berger and Luckmann (1966) introduce the term, legitimation in this regard which they describe as a second order of meaning. What this implies is that legitimation produces new meanings from existing meanings within the institutional framework. Legitimation “explains the institutional order by ascribing cognitive validity to its objectivated meanings” and “justifies the institutional order by giving a normative dignity to its practical imperatives” (p.111). In this way, language is used for legitimation. The roots of this perspective lie in the works of scholars who have shown that providing different accounts can lead to differing perception of issues that can either legitimate or delegitimize a certain change (Erkama & Vaara, 2010). However, there are limits to the use of persuasive or manipulative communication. These are imposed by scepticism that is associated with legitimation attempts which is a crucial caveat to management of legitimacy (Vanhamme & Grobbsen, 2009). One of the drawbacks of the use of communication as a legitimating device is that an organisation might be able to legitimate itself by using persuasive communication despite not actually meeting societal expectations. Also, communication in this sense can be seen as a response to a threat to legitimacy rather than being grounded in a moralistic intention to meet societal expectations which should ideally be the cornerstone of any ethical project.

Organisations communicate regarding their CSR activities through a variety of channels such as CSR reports, websites, advertising, public relations or social media (Du & Vieira, 2012). Some of these channels that have been the focus of past studies on CSR communication are

CSR advertising and CSR reports (Blomback & Scandeliuss, 2013; Gray, 2001), internet (Cho & Roberts, 2010), annual reports and mass media (Zeghal & Ahmed, 1990), social media (Dawkins, 2004) and websites and advertising (Birth et al., 2008; Moreno & Capriotti, 2009). A vast majority of the literature though agrees that CSR reports are one of the most distinctive and effective tools for CSR communication (Birth et al., 2008; Lock & Seele, 2015; Smith & Alexander, 2013). It is one of the most budgeted items for the communication departments of large organisations (Hutton et al., 2001). The biggest advantage in working with CSR reports for empirical research is that they are published in fixed formats with clear reference to date, time and place and so the information that they contain does not change like they do for online CSR information (Lock & Seele, 2015). These are the reasons why it becomes the focus of this study.

While the use of persuasive communication as a legitimating tool is well documented, so are the connections between rhetoric and legitimacy (Castelló & Lozano, 2011). Rhetoric in fact, is considered to be a crucial symbolic and cultural resource for organisations (Alvesson, 1993) and rhetorical strategies manifest as structural features of discourse that can be discerned through the analysis of organisational communication (Heracleous, 2006). It is for this reason that this thesis now explores the concept of rhetoric, its use in CSR communication and how it links with legitimacy.

2.3.4 Rhetoric and legitimacy

Earliest documented reference to rhetoric comes from philosophers such as Aristotle, Cicero and Quintilian (Schriver, 1997). Classical rhetoric consists of the Aristotelian elements of ethos (credibility), logos (reason) and pathos (emotion) which in combination constitutes a good argument and persuasive appeal (Holt & Macpherson, 2010). Modern conceptions of rhetoric mainly stem from the work of Kenneth Burke, who famously remarks that “Wherever there is persuasion, there is rhetoric. And wherever there is meaning, there is persuasion” (Burke, 1969, p. 72). So, according to Burke, rhetoric is everywhere, it is both a deliberate act of persuasion and also a part of daily interactions. Modern rhetoric (hereafter referred to simply as rhetoric) that is driven by questions of epistemology, scientific understanding and objectivity concerns itself with ways to reach a wider audience and in modifying social reality (Ihlen, 2011). The overriding goal of rhetoric is persuasion (McQuarrie & Mick, 1996) and to achieve this, the interested party modifies the expression and style of delivery to suit different situations (Scott, 1994). What is implicit in this goal is

the notion of power and how language can be used to influence the perception of the audience (Higgins & Walker, 2012). So, while an analysis of rhetorical styles used in communication can reveal the social and ideological leanings of the message creator (van Dijk, 1991), so also, from a CSR point of view, the rhetorical analysis of CSR communication will reveal how organisations make sense of CSR and what they perceive as their role in society. They also provide a sense of their legitimating strategies (Castelló & Lozano, 2011).

The management of legitimacy often involves the use of manipulative rhetoric that protects the power positions of interested parties (Erkama & Vaara, 2010). There are several studies that have explored the connections between rhetoric and legitimacy (Alvesson, 1993; Suddaby & Greenwood, 2005) leading to coinage of the term 'rhetorical legitimation' (Erkama & Vaara, 2010). Rhetorical legitimation as conceptualised by these authors refers to ways in which rhetoric is used to establish legitimacy in a manner that may not always be deliberate or conscious. Organisations are particularly amenable to the use of rhetoric while dealing with an ambiguous or uncertain situation (Cheney et al., 2004) and the conceptual confusion that is associated with CSR alongside a perceived need to establish organisational legitimacy provides the necessary trigger for use of rhetoric. However, the use of language and rhetoric in CSR communication has not been thoroughly examined so far (Hahn & Lülfs, 2014), a gap that this thesis looks to address.

While early works on rhetoric focused on formulating strategies for effective public speaking. Modern works especially those of Burke have focused on language, which has grown to include other forms of communication including visual forms such as photographs, film and television (Schraver, 1997). Visual rhetoric is of specific interest in this thesis.

The premise for the rhetorical approach to visuals is that the making and interpretation of visuals are conceived to be a culture-based practice and even the most realistic picture subscribes to certain shared symbolic norms of picturing and hence is rooted in culture (Kenney & Scott, 2003). The authors also note that since in each visual, certain views are selected at the exclusion of others, they are irretrievably rhetorical, thereby leading to the conclusion that with visuals, the persuasive intent is manifest as much in what is shown as it is in what has been excluded. As an example, they point out that there are many different ways in which one can picture a cat and several considerations for a picture maker who has been given such a brief such as- what is the cat doing? (sleeping, running, feeding etc.), what type of cat is it? (Siamese, fat cats etc.), how should the cat be pictured? (from the front, head

only etc.), what is the visual context? All of these considerations will influence what is conveyed by the image and the underpinning machinery is rhetoric that while subscribing to social conventions, also allows the rhetor to make selections that are deemed to suit the context and communicative intent. Visual rhetoric concerns itself with how images create meaning, are used in arguments and define social reality (Wallace et al., 2014). Just like rhetoric in general, the intention of the use of visual rhetoric is persuading the audience to a certain point of view. As rhetorical devices, images may be seen “not only as persuasive practices but also as classificatory and ordering instruments” (Quattrone, 2009, p. 89) in that it provides directions for the logical path to be taken by the eye of the reader while perusing a document. McQuarrie and Mick (2003b) in their study of visual rhetoric in the field of advertising find that visual rhetoric is more tacit and allows persuasion attempts to be carried out more stealthily. They also add that visual rhetoric is more effective since visuals receive more attention. In an experimental study based on media richness theory that analyses audience trust and perception of CSR on the basis of the nature of media that is exposed to them, Cho et al. (2009) find a clear association between the richness of the medium and the tendency for the audience to trust the information. This in the view of the authors suggests that visual rhetoric biases the audiences with respect to their views on CSR related information and so can be used as a legitimating device by companies. It is for precisely these reasons that visuals become the focus of this research.

2.3.5 Section summary

In an effort to explicate the motivational aspects of CSR communication, this chapter endeavoured to find out what theoretical justifications there can be for the way a company engages with CSR and the way CSR is discursively constructed. The review showed that there are a vast number of theories that have been associated with CSR communication in literature with greater emphasis on economic theories to begin with and more recently advocacy for the social and political theories such as legitimacy theory, stakeholder theory and institutional theory. Although different in a number of ways, there is also a great deal of similarity and overlap between the three theories. So, this thesis, rather than obsessing with any one theory, opts to explore the notion of legitimacy which is conceived as the desired end state of CSR communication. Such an approach does not necessarily run counter to conventional wisdom in CSR communication research since major conclusions that one can draw from CSR communication have been termed to be theory independent (Gray et al.,

2010). The approach that is adopted in this thesis makes use of the strengths of each of these theories and is predicated on the pursuit of the notion of legitimacy by companies.

In examining the relation between legitimacy and communication, it was found that the use of communication is a central consideration in a legitimacy management strategy.

Organisations have been found to make use of manipulative rhetoric to legitimate their existence, a strategy that is in consonance with the communication approach to CSR that is premised on the use of language to shape or mediate the meaning of CSR. The literature review in this section, in addition to findings from the previous section that highlighted the links between sensemaking and communication has shown that there is a dialectical relationship between four core ideas- CSR communication, CSR sensemaking, organisational pursuit of legitimacy and use of language or rhetoric in CSR communication. This relationship has been illustrated in Fig. 2.3.5(a).

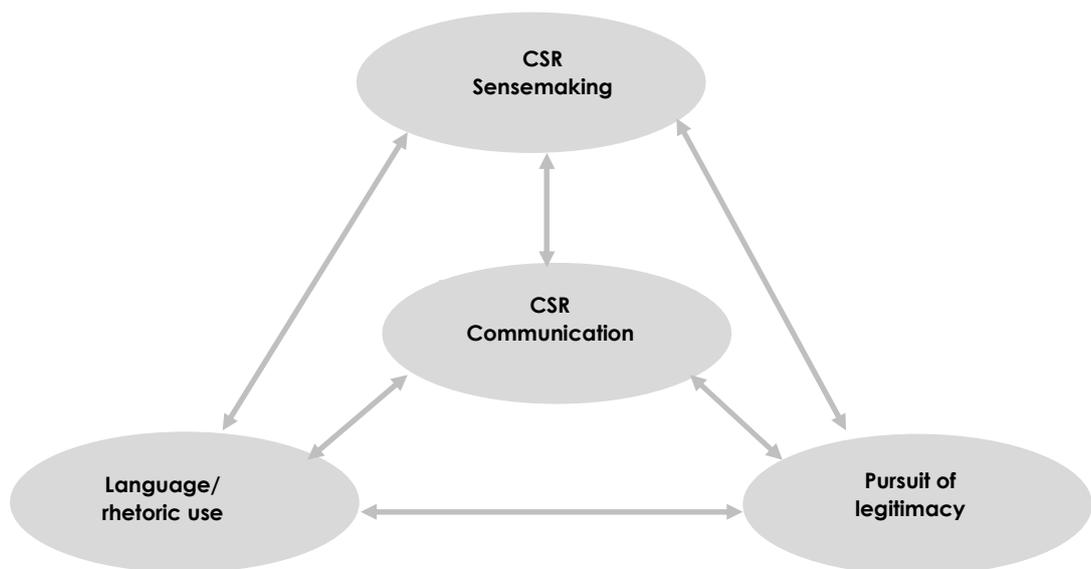


Fig. 2.3.5(a) CSR communication, the key aspect

The connections between rhetoric and legitimacy that were explored during this review has now turned the focus on to the use visuals in CSR communication and this is the aspect that will be explored in more detail in the next section.

2.4 The manifestation: Visual representations in CSR communication

In the previous section, the links between communication and legitimacy and more specifically the link between rhetoric in communication and legitimacy exposed the prevalence of the use of rhetorical devices in the pursuit of legitimacy. Such rhetorical

devices are embedded in the discursive representations including in visual representational practices. The endeavour of this section is to explore the different aspects of visual representations- How does it compare with verbal text as a mode of communication? How is its meaning deciphered? How does it relate to verbal texts that appear alongside and how do the two modes integrate to produce meanings? Also, what is it that we already know of visual representations in CSR reports? Each of these topics is addressed in a structured manner.

2.4.1 Primacy of the visual

Visuals are everywhere. There is hardly a day that passes without seeing a photograph or other forms of visual media. Even human thoughts are perceived to occur visually (Zaltman, 1997). The pervasiveness of the visuals is considered to be a cliché of postmodern life (Breitbach, 2011) and there is a “trend towards the visual representation of information which was formerly coded in language (verbal text)” (Kress, 1997, p. 66). The postmodern world is touted to be ocular centric because social reality is increasingly being constructed visually and our experiences are increasingly based on interaction with visuals (Mirzoeff, 1998). The explosion of visuals in contemporary society has been referred to as a ‘pictorial turn’ (Davison, 2015; Mitchell, 1994; Preston & Young, 2000) which is analogous to and succeeds the linguistic turn (Rorty, 1967). Although pictorial turn is purported to have only followed the linguistic turn, the visual system is said to have been perfected millions of years ago, well before verbal text (Zeki, 1999). The pictorial turn challenges the superiority of the verbal text as a form of representation. Literature is suggestive of the rapid advancement of digital technologies as aiding the pictorial turn (For example, see Gross et al. (2003), Hansen and Machin (2013b) and Lister (2013)). While the use of digital technologies has on the one hand led to utopian possibilities with respect to use of the visual medium, on the other hand, it has also led to various questions being raised with respect to its authenticity, certainty and innocence (Frosh, 2013). There are various reasons that are attributed to the proliferation of image use, all of which reinforce the theorisation of the pictorial turn and the primacy of the visual in communication.

One major reason that is cited for why this is the case is that it is able to garner the attention of the viewer in a more effective manner. Evidence from studies that have been carried out in advertising and psychology have indicated that visual representation is the first component that is processed that guides the perception of the reader (Heckler & Childers, 1992; Messaris, 1997). Similar results have also been arrived at in studies in the field of journalism.

For example, Knobloch et al. (2003) found that readers were more prone to read an article that was accompanied with innocuous or threatening image than one without. Studies that have used eye tracking tools have also shown that images are the first elements that are looked at in newspaper pages (Garcia & Stark, 1991). This preference for devoting more attention to the visual cues instead of verbal cues is termed to cause an “overreliance on visual information” among readers in impression formation (Burgoon, 1994, p. 250). Visuals are considered to be able to do this because of “their spectacular subversion of social and aesthetic conventions or by virtue of their semantic complexity and intertextual playfulness” (Frosh, 2002, p. 172).

Visual representations also have better memory recall in comparison to verbal texts. Research that is indicative of a better memory recall for images usually referred to in experimental psychology as picture superiority effect spans several decades (Alesandrini, 1982; David, 1998; Nelson et al., 1976; Newhagen & Reeves, 1992; Nickerson, 1968; Paivio, 1979; Posner et al., 1976; Shepard, 1967; Zillmann et al., 1999). Other researchers have opined that pictures simulate greater cognitive elaboration which in turn also aids better memory recall (Glenberg & Langston, 1992; Joffe, 2008; Kisielius, 1982; Tversky, 1974; Waddill & McDaniel, 1992; Zillmann et al., 1999).

Lastly, it is the superiority of the visual representations as rhetorical tools that is also cited as the reason for the wider prevalence of their usage. The persuasive power of visuals may be said to have been acknowledged even by classical rhetoricians such as Quintilian when he says that the oratory fails when a narrative is not displayed in the eyes of the mind (Kjeldsen, 2003). In contemporary studies of rhetoric, visual rhetoric has been found to be more effective than verbal rhetoric (McQuarrie & Mick, 2003b; McQuarrie & Phillips, 2005). These studies have also quite strikingly shown that due to the reason that visuals are potent persuaders, they can be used for deceptive purposes. The reason for the potency of visuals as rhetorical tools is that they are implicit, ambiguous and open allowing the communicators a multitude of options in addressing complex issues (Hollerer et al., 2013). “In the face of cultural and historical idiosyncrasies, the concurrently indexical, iconic and symbolic substance of images contributes to making the visual especially powerful as a mode of communication” (Aiello & Pauwels, 2014, p. 276). They are capable of ‘invoking’ without presenting an argument (Hollerer et al., 2013) which is quite a useful tool to have for a deceptive communicator or one whose intention is to convince an audience about a certain perspective.

It is for all of the aforementioned reasons that it has been argued that research into the way the visuals are used in contemporary communication will help in understanding how actors make sense of reality (Meyer et al., 2013). It will also help in understanding how meaning is made with the intention of influencing the audience (Kostelnick, 1994). It is clear that there is a case to be made for the study of the visuals especially since they have been largely neglected in accounting research so far (Davison, 2015). This review was only able to find a minority of relatively older studies that opine that the visual primacy perspective is overstated and that there is some empirical support for the primacy of the verbal content (See for example: Ekman et al. (1980), Howe (1989)). However, this is not the dominant perspective especially in more recent literature which arguably suggests a broad consensus for the primacy of the visual. However, the visual/textual primacy argument does not necessarily present a problem for this thesis since it is not premised on the demise of the verbal text in communication. In fact, this thesis acknowledges that a solitary approach that looks at either the visual or textual content separately is less useful than a hybrid approach that acknowledges that text and image co-exist and cohere in a multimodal document such as the CSR report. The endeavour in this chapter then is to investigate the unique aspects of meanings produced by visuals without ignoring the verbal texts that they are associated with.

2.4.2 The meaning of visuals

This sub-section ponders over the question of meaning production in visuals in the context of their use as a rhetorical tool. Lloyd Bitzer in his essay titled ‘Rhetorical situation’ (Bitzer, 1968) borrows from the work of Aristotle and underscores the role of the author and the audience as the main influencers of meaning in rhetorical discourse. Meaning, in his opinion, is also influenced by the context in which meaning is made. Context is more generically referred to as comprising all the elements that help promote an understanding on the meaning of discourse (Cunningham, 2019). More specifically, consideration of context should not

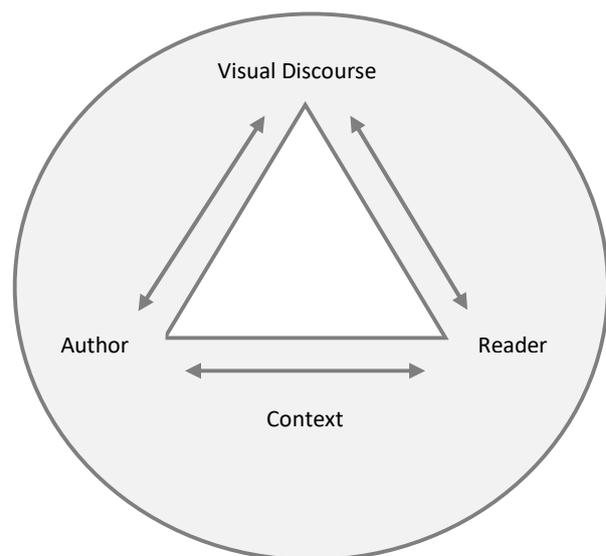


Fig. 2.4.2(a) Elements of visual meaning making
(Adapted from Cunningham (2019, p.28))

only include social factors that influence the discourse structures, but also how the discourse participants interpret these social factors (van Dijk, 2008). Fig. 2.4.2 (a) above presents a diagrammatic representation of these factors (author, audience/reader, and context) and how they relate to each other to influence visual meaning. What follows is an examination of each of the factors.

The notion that the author of the image has control over its meaning is often referred to as auteur theory (Sarris, 2009), a phrase coined in film studies that privileges the role of the director in the crafting of a movie. Proponents of this view argue that the image maker can deliberately orchestrate the way an image is perceived by the reader (Becker & Hagaman, 2003; Benovsky, 2012; Bousch et al., 2009; de Groot et al., 2006; Peeples, 2015) and as Campbell et al. (2009) note in their study, the representational aspects of the image are thus a reflection of the commissioning power that has orchestrated the image to be presented in the manner that it is to the reader. It represents the image maker's world views, beliefs and attitudes (Guijarro, 2011). Not only can the meaning of the image be altered by the author, as a consequence, even the most subtle of these alterations of the image can have a measurable impact on reader response (McQuarrie & Mick, 1999; McQuarrie & Phillips, 2005).

However, with respect to image use in CSR reports, an important question to explore is with regards to the question of agency. Who makes the choices with regards to nature of image use in a CSR report? A number of organisational and non-organisational actors have been identified as being responsible for the making of reports that include chief executive, designers, accountants, lawyers, concept planners, art directors, copy writers, public relations team as well as external agencies that offer specialised service for this purpose (Davison, 2011; de Groot et al., 2016; Hiippala, 2016; Stanton & Stanton, 2002; Watts & Sriramesh, 2004). However, there is considerable agreement in literature that despite various teams involved in the making of the report, the final say with regards to the content and appearance of the report lies with the senior management of an organisation (Crowther et al., 2006). In fact, in a recent study, Usmani et al. (2020) in their study of the question of authorship of CSR reports finds that it is the CEO of a company who is the key decision maker when it comes to CSR reportage and this also extends to the choices made with respect to the nature and content of the images used.

Literature however also suggests that despite the intention of the author, the audience bring their own ways of seeing and takes away differing meanings from visuals (Rose, 2016).

Barthes (1977) was perhaps the first to proclaim support for the predominance of the

audience in visual meaning making in what he terms as ‘Death of the author’. While Barthes is acknowledged as the founding father of the reception theory (Davison, 2007) when it comes to photographs, there have been other works such as that by Duranti (1986) and Jauss (1982) that have proffered similar views with regards to the influence of the audience in meaning making. According to Barthes, who coins the phrase ‘birth of the reader’, text is made of many writings drawn from many cultures that enters into mutual relations of dialogue and contestation resulting in a multiplicity of meanings. It is the reader who is then responsible for bringing this together and decoding the meaning. The “text’s unity lies not in its origin but in its destination” (Barthes, 1977, p. 148). Gilligan and Marley (2010) argue that different audience members are likely to pay attention to different elements of the same image and associate it with different meanings. Fiske (1994) in fact states that the site of audience is the most important in terms of the meaning of an image and finds fault with the notion that the audience are passive recipients of an image.

However, both the auteur theory and audience-oriented theory of visual meaning making are wrong in not situating the author and audience respectively in context and considering its influence on meaning. Visual discourse is to be interpreted both in relation to its context of presentation as well as the wider sociocultural context (de Groot et al., 2016). The role of the context in visual meaning making is not dissimilar to the role it plays in meaning of verbal texts. Hall (2013) articulates that neither aspects of the social world nor individuals are responsible solely for fixing meaning in language. Meaning instead is made by the connections that are made between three orders of things- the social world comprising of people, events, things and experiences, conceptual world which is made up of our own mental impressions of the social world and the signs which are arranged into languages and represent or communicate these concepts. The connection between these aspects is established through codes or shared meaning systems. These codes result from the combined effect of a number of influencing factors such as social class, level of education, political ideology and historical experience (Watts & Sriramesh, 2004) situated within the broader context of the image.

However, this is not to suggest that the context is predominant. In fact, the role of the reader who can challenge these codes by re-interpreting meanings or by rejecting or ignoring the proposed meaning should not be underestimated (Hall, 1993). Also, the role of the author in challenging the dominant discourse in what is termed by Fairclough (2003) as ‘hegemonic struggle’ cannot be overlooked. This is supportive of the usefulness of adopting a

constructionist approach towards visual meaning making that recognises it as a social process. It is also supportive of how visual forms in corporate reports as noted by (Davison, 2010) are a melange of representation or incremental information and construction or impression management. Additionally, it also explains why various combinations of authors and readers in different cultural settings are likely to imbue varying meaning to visuals (Ramo, 2011), why no single way of seeing completely exhausts the meaning conveyed by an image (Preston et al., 1996) and why the same visual can communicate several different and sometimes contradictory meanings to different readers (Gagliardi, 1996).

2.4.3 Decoding the meaning of the visual

While the preceding sub-section has highlighted the complexity in visual meaning and its richness and openness that poses a challenge in decoding it (Geise & Baden, 2015), the endeavour of this sub-section is to examine theoretical frameworks that can help in its unravelling. As highlighted previously by Bell and Davison (2013), such a theoretical lens can help both in demonstrating the role of the visual as a resource for the articulation of the notion of power as well as how visual meanings are constructed by sign making. Such an approach, consistent with the stance adopted in this thesis, recognises the ambiguity of visuals and the fluidity in their meaning as a product of its context (Spencer, 2011). However, despite the efforts of a number of critical theorists and philosophers, there is a paucity of a specific visual theory and the field is prone to adaptations from linguistics or literary theory (Davison, 2015). In an extensive review of the theoretical underpinnings on studies in visual accounting research, Davison (2015) finds that the theories used have originated in the broad categories belonging to arts-based disciplines, sociology, and social sciences. Some of the specific theories that have been highlighted in this work as having been used more extensively in decoding aspects of the visual are visual semiotics, visual rhetoric, and ethical philosophy. In a similar wide ranging review pertaining to the study of the visual in organisation and management research, Meyer et al. (2013) find that the most influential theoretical roots for the study of the visual are anthropology, sociology, social semiotics, communication and media studies and psychology.

This shows that the visual research can be approached through a variety of theoretical perspectives. However, one of the core objectives of this thesis is concerned with the identification of the representational aspects of image in a CSR report and in this respect, this

thesis finds visual social semiotics, one of the most widely used theoretical framework in the study of the visual (Bell & Davison, 2013) to be most useful.

Semiotics is most generally described as the study of signs and especially in French literature, it is synonymous with semiology (Noth, 2011). In this thesis as well, these terms are used synonymously. Semiotics is comprised of theoretical frameworks emanating from the works of several semioticians acknowledged in a number of literary works as the founders of modern-day semiotics such as Ferdinand de Saussure, Charles. S. Peirce and Roland Barthes, besides others. These concepts are capable of being deployed in providing detailed accounts of the meaning of an image (Rose, 2016). Hall (2013), however, is critical of some of the earlier approaches to semiotics since it confines the process of representation to language. In his opinion, the sign should not be divorced from the context in which it appears which includes the discourses that are in operation. Doing so would mean ignoring the manner in which the knowledge around the subject that pertains to a particular representational practice comes to be constituted. However, it can be argued that while this critique may be true of earlier theories in semiotics especially Saussurean semiotics, it may not be particularly relevant to modern-day semiotics and especially social semiotics. Rose (2016) is of the opinion that at least with regards to the work of some semioticians, there is clear evidence of the formative influence of Marxist philosophy with its focus on unequal power relations. This is clearest in the case of social semiotics.

Social semiotics is a more recent approach to semiotics which is not only interested in the systematic study of signs as is the case with formal semiotics but also in how the signs are used in the constitution of reality (Lemke, 1990). Similarly, in another theorisation, van Leeuwen (2005) states that in social semiotics, the focus is on the semiotic resources that are used both in the production as well as interpretation of communicative acts that are situated in a particular social context and practice. Therefore, centrally concerned with the ways in which power relations are constituted, social semiotics emphasises the consideration of a range of contextual settings both in the way an image is produced as well as interpreted (Rose, 2016). There are a few fundamental principles that characterise the social semiotic theory (Kress & van Leeuwen, 2006):

- People see the world intuitively through sign conventions that are learned over a period of time.

- The meaning of signs is the result of human endeavour and hence they cannot be separated from them or the socio-cultural context in which they are embedded.
- Sign making is a social process that is a result of choices made from a pool of available semiotic resources, so, the absence of a semiotic resource in a sign is as significant as its presence.
- On account of being embedded in social structures, sign making is influenced by power differences.

While this is true of all signs, what about the specific question of visuals as signs? In this context, further substantiation of the work of Kress and van Leeuwen (2006) is critical. Drawing on Systemic Functional Linguistic (SFL) theory as promoted by Halliday (1978, 1994) which interprets language as a social semiotic system, these researchers developed what they describe as a grammar approach to visual communication which is a systematic methodology for analysing visuals. This approach makes use of a linguistic model that views language from a social semiotic perspective and extends those principles to study visuals. On the face of it, this grammar approach to visual can be seen to be contentious given the ambiguity in the meaning of visuals. Kress and van Leeuwen are however, aware of this contention. In response, the argument they put forward is that, in their approach, they have not directly imported linguistic concepts into the visual domain. Instead, their approach is grounded on the premise that all modes of communication or sign-making use the “‘same’ fundamental systems of meaning that constitute our cultures, but...each does so by means of its own specific forms” (Kress & van Leeuwen, 2006, p. 19). These fundamental systems of meaning that is referred to relates to the notion of metafunction that is adopted from Halliday’s SFL model. These metafunctions operate simultaneously which in combination allow the visual or for that matter any semiotic mode to be able to fulfil its representational and communicational requirements. The three metafunctions are described as follows:

- Ideational metafunction: The ability of the visual to be able to represent concepts and ideas beyond its own representational system. Implicit in its conception, this metafunction relates to the different ways in which the relationship between objects and processes are represented.
- Interpersonal metafunction: The ability of a visual to depict the social relationship between the visual communicator and the recipient.
- Textual metafunction: Concerned with the compositional arrangements of texts, this metafunction is to do with the ability of a visual to combine with semiotic resources

both internally as well as with other semiotic modes to form coherent and context-specific wholes.

For each of these metafunctions, a vast array of resources is available to facilitate the realisation of different kinds of meanings. Visual communicators are then able to use these resources in different combinations to be able to fulfil their specific communicative requirement. The three metafunctions and the inventory of associated choices are critical in decoding the meaning of the image. For this reason, they are referred to on multiple occasions throughout the rest of this thesis. Visual social semiotics thus offers an elaborate set of ready-made analytical concepts which offers what Rose (2016) describes as a certain kind of analytical precision.

One of the major criticisms of the semiotic approach is that although in semiotics, claims are made about the approach being able to come to grips with the complexity in visual meaning, as Chandler (2007) observes, there are very few semiotic studies which manage to do so. In response to this, it is to be noted that it is debatable whether there is any available theory that captures the meaning of the visual in its entirety. In fact, earlier discussions in this chapter have already shown that the meaning of the image is determined by authors, readers and the context and various combinations of each of these can imbue different meanings to visuals. So, while acknowledging this limitation of semiotics in capturing the meaning of the image in its entirety, this thesis chooses it from the point of view of its suitability with respect to achieving the specific research objectives of this thesis that are to do with decoding the very many representational aspects of the image in the CSR report.

To summarise, visual social semiotics is a most useful theoretical framework for decoding the meaning of the image for the following reasons:

- It is acknowledged to have a vast ready-made array of highly refined concepts that may be employed in producing detailed accounts of the way a particular mode of communication is represented (Rose, 2016).
- It acknowledges audiences as active contributors to visual meaning (Bell & Davison, 2013; Rose, 2016).
- It takes into account the specific cultural context in which visual meanings are made that include the normative discourses and practices that can potentially influence and regulate visual meaning (Bell & Davison, 2013; Meyer et al., 2013).

2.4.4 The question of multimodality

The context of the visual that is a key determinant of its meaning also comprises the context of its presentation and a paramount consideration in this regard is the immediate text that appears alongside the visual. In fact, it has been suggested that one of the reasons why the visual is able to function as a communicative system is because it is able to associate with other semiotic modes to form coherent meanings (Kress & van Leeuwen, 2006).

Visuals in CSR reports are seldom used in isolation. CSR reports like other page-based documents consists of a wedding of several elements such as image, prose, types, colour, font and spatial features (Marsh & White, 2003). Each of these elements is capable of being permeated with institutional connotations (Lister, 2013) and multimodal communication is becoming ubiquitous in CSR communication (Ramo, 2011). Roland Barthes whose contributions to semiotic studies is well documented, in his 1977 work titled 'Rhetoric of the Image' (Barthes, 1977) states that it would be inaccurate to talk about visual meanings exclusively. The exclusive visual approach also completely ignores Kress and van Leeuwen's (2006) proposition that the different modes of communication are neither cognitively interpreted as separate discrete units nor deployed discretely in representation or communication. This presents what might be a pertinent inflection point for this research. This is because while so far, the section has seen the privileging of the 'pictorial turn' with focus on visual meaning making, the fact that visuals appear alongside text in a page-based multimodal document such as a CSR report raises the following questions- Is the outright rejection of the text that is associated with the image in a visual analysis plausible? How does a multimodal approach help?

Jewitt (2009, p. 14) defines multimodal approach as the approach "that understand(s) communication and representation to be more than about language (verbal text), and which attend to the full range of communicational forms people use- image, gesture, gaze, posture and so on- and the relationships between them". This thesis exclusively focuses on the image-text relationship in multimodal texts. What is crucial in a multimodal approach is the acknowledgement of the use of several different semiotic modes in the production of meanings and the consideration of how these modes interrelate with each other to produce a totality of meanings (Kress & van Leeuwen, 2001; Stockl, 2004). What is implicit in this approach is that although the totality of the meaning is constituted of both text and image,

they are both heterogenous entities that remain separate from each other, occupying their own defined spaces (Barthes, 1977).

Initial interest in this thesis in the role of the associated text in the meaning of an image originated in what can most accurately be termed as providential discovery during an exploratory exercise. While reviewing literature, it was found that Ihlen (2011) in his work on rhetoric in CSR communication, talks about a particular image appearing on the cover page of the CSR report of Chevron Corporation for the year 2008. He describes the activity depicted in the image as a teacher engaging with children set in a lush green landscape (this is based on mere conjecture by his own admission). He is critical of the use of this image since the association with crude oil extraction which is the main activity of the company is not very apparent. However, upon investigation, this thesis was able to find that in the said report (Chevron Corporation, 2009), in the form of textual content, not only does the company identify the subjects depicted (correctly identified by Ihlen), but also the CSR activity that the image references. In this text, the company elaborates on its partnership with a not-for-profit organisation in Africa in providing education for children and provides further details of this partnership. So, in light of this new information, explicit in the text, is the company not justified in using this image in its CSR report? Should Chevron only have used images that are about its core business activities like Ihlen suggests? and would consideration of the information contained in the text have changed Ihlen's interpretation? This thesis presumes that it would have.

The previously stated work by Barthes (1977) which is a compilation of translations of a number of his essays originally published in French explores similar text-image relations with respect to advertising images, a similar genre to the images that frame annual corporate reports (Davison, 2011). Barthes notes that in a multimodal page that is composed of both image and text, the image can have two signifying modes- denotation and connotation. Denotation is the basic, descriptive representation that is closest to literal imitation and wherein there is wide consensus on meaning. Beyond denotation, connotation which is in the realm of symbolic associations is no longer descriptive or obvious. With connotation, the signs are the subjective interpretation of the reader that is influenced by individual beliefs and cultural and social factors. This leads to the possibility of a multitude of connotations of a single image for different audiences in different contexts. In other words, it indicates the polysemous nature of an image. For Barthes, the fixing of the meaning of the image from a multitude of possibilities relies in deriving meaning from the text that is associated with the

image. The text according to him helps to identify the elements of the scene and to prevent connoted meanings from proliferating. In his own words, “The text.... remote controls him (the reader) towards a meaning chosen in advance” (Barthes, 1977, p. 40).

The relationship between text and image is described as interpenetrating and dialogic (Hocks & Kendrick, 2005) with meaning being produced by the integration of the image and text into a single communication unit, a conception that is widely accepted in multimodal studies (Kress & van Leeuwen, 2006; Mitchell, 1994; Royce, 1998, 2010). Although there have been studies in corporate reporting that have acknowledged the constructive qualities of image text combinations (Preston & Young, 2000) and how judgement about CSR performance can be influenced by these combinations (Breitbarth et al., 2010), there are few studies in corporate reporting that have addressed these issues in much detail (Ramo, 2011).

In fact, Ramo’s (2011) study finds that particularly with CSR reports, the images are used to supplement the narrative text. Providing further credence to this finding, in a more recent study of CSR reports, Pesci et al. (2015) finds that that images used repeat concepts that have already been stated in the narrative text. They find that by such a practice of repetition of information using both image and text, the company attempts to guide and direct the perception of the reader to a pre-conceived viewpoint. However, Ramo (2011) also finds instances of images being used solely for the purpose of decorating textual information. This has also been found to be the case in some forms of multimodal communication in the wider CSR discourse. For example, Takach (2015) in his study of governmental environmental communication finds that the images and associated text often do not tell the same story and concludes that with specific CSR issues such as environmental contamination that are a complex, scientific, political and cultural issue, the use of images may simply overpower the written text. This leads to the conclusion that there is a possibility for the image and the associated text to have a wide range of complementary meanings in multimodal CSR reports- an aspect that has been explored in great detail in the work of Royce (1998, 2010). The term that Royce (1998, 2010) uses for the relationship between image and text in a page-based multimodal document such as the CSR report is ‘intersemiotic complementarity’. He develops a comprehensive framework for the comparison of meaning conveyed by text and image. The framework allows for the exploration of the way in which the ideational (experiential representation), interpersonal (meaning as a form of action) and compositional meaning of image and text compares with each other. It allows a range of relationships from exactly same or congruent meanings to the completely opposite. This is a fairly useful tool in

rhetorical analysis since a difference in meaning between image and text will underscore the rhetorical intent of image use in CSR reports.

What the above discussion has revealed is that while the primary pursuit in this chapter is to understand visual meaning making, given that visuals are polysemous, a degree of clarity can be obtained by also considering the meaning conveyed by the associated text (Barthes, 1977; Hall, 1973). Not only is the meaning of the associated text important, but also to be considered is the way in which it associates with the image. Analysing an image without these considerations diminishes the communicative power of the image (Royce, 1998) and could lead to misreading of its rhetorical intent.

2.4.5 Decoding the meaning of multimodal texts

While visual social semiotics has been found to be most useful in decoding visual meanings following discussions carried out in Sub-section 2.4.3, in this sub-section, the focus is on the theoretical roots for decoding meaning in multimodal communication. As already highlighted, critical issue for this thesis lies in the nature of the interplay between the image and the verbal text both in terms of meaning and composition and how this has been used by companies in discursively constructing CSR.

In a recent work, Hollerer et al. (2019) find that while the multimodal approaches are not completely novel to social sciences, in organisation theory, the potential for meaning construction through multimodal means still remain largely neglected. Also highlighted in this work are the more prominent of the theoretical frameworks that can help in decoding meaning from multimodal text as proposed by John Bateman (Bateman, 2008), Gunther Kress and Theo van Leeuwen (Kress & van Leeuwen, 2006) and Michael O'Toole (O'Toole, 1994).

However, the convergence in the literature on social semiotics and multimodal analysis is unmistakable and quite evident in multimodal frameworks of the likes of Kress and van Leeuwen (2006), Kress (2010), Jewitt (2009) and Machin (2007) which are all based on the social semiotic theory. Extending the social semiotic theory to multimodality, Jewitt's (2009) theorisation of multimodality is based on the following assumptions:

- Representation and communication draw on a number of modes with each mode capable of making an equal contribution to meaning.
- Individually, each mode enables a different kind of communication.

- Sign-makers create meaning by selecting and configuring the different modes.
- Meaning of multimodal signs are influenced by the social context in which the signs are made.

So, despite the prevalence of various other linguistics approaches to decoding of multimodal texts, it is the social semiotic theory that is largely the perspective that is adopted in this research. Doing so enables both the visual and multimodal analysis to be carried out on similar terms and is consistent with Kress and van Leeuwen's theorisation referred to earlier that signs/combination of signs adhere to the same fundamental systems of meaning.

Kress and van Leeuwen's (2006) notion of 'integrated text' looks to unify the process of decoding of the image and text which are sometimes conceived to be operating in silos. They do this by using compatible terminology in a framework that is useful for both. The notion of integrated text is manifested in what is conceived as an overarching code that governs the logic of integration of image and text and its combined meaning. This leads to the view that the representational and interactive meanings of image and text are interrelated through the following three systems:

- Information value: The placement of either mode (left and right, top and bottom, centre and margin) results in endowing it with specific information values.
- Salience: The elements are designed to attract the viewer's attention by various factors such as contrast in colour or tone, relative size, varied sharpness etc.
- Framing: By the presence or absence of framing devices, elements are either included or excluded.

While serving as a useful framework for addressing the question of composition in image-text combinations, the above-mentioned systems do not address sufficiently the nature of the semantic relationships between image and text. This is addressed to a much greater degree in the framework of intersemiotic complementarity by Terry Royce (Royce, 1998, 2010). The theoretical foundation of this framework, much the same as that of Kress and van Leeuwen's (2006) framework is Halliday's SFL model (Halliday, 1978, 1994). The basic proposition of Royce's work is that while image and text utilise their respective meaning making potentials in a multimodal document, they also combine to project a coherent whole by semantically complementing each other in a relationship that is termed as intersemiotic complementarity. Intersemiotic complementarity is achieved when one or more of either of the ideational, interpersonal and textual metafunctions of the image and text are related through various

intersemiotic sense and compositional relations. Royce derives these sense and compositional relations from SFL theory as well as from the work of Kress and van Leeuwen and Michael O'Toole (O'Toole, 1994, 2011). In doing so, Royce perceives a synergistic relationship between an image and text in a page. This implies that if one of either image or text were to be removed from a page, it would still be able to produce a coherent meaning. However, this meaning would be somewhat diminished from the meaning produced by two modes in combination. Another advantage of the study of intersemiotic complementarity is that since it analyses the semiotic potential of the image and text separately, a comparison of their individual meanings is also a comparison of the rhetorical intentions. So unlike previous visual studies, that have analysed visual rhetoric by looking at the image alone, additional consideration of the text as well will help carry out a comparison of their rhetorical intentions. Aspects of the framework that have been utilised in the analysis in this thesis have been explained in some more detail in the section on codebook development in the methodology chapter (Chapter 3, sub-section 3.4.2).

To end on a cautionary note, the multimodal approach described here is premised on the existence of a grammar for visual design (Kress & van Leeuwen, 2006) in much the same way as the existence of a grammar for verbal text. However, the point has already been made that it would be a fallacy to conclude that this visual grammar in its current form is adept at decoding the complexity in the meaning of the visual. It is to be noted that Kress and van Leeuwen do not make this claim either. However, it does offer a structured approach to the study of the ways in which images and text combine in a multimodal page- a sufficient requirement for this thesis.

2.4.6 Visual representations in corporate reports- findings from previous research

There are many different forms of visual representations that are used in corporate reports. Davison (2015) in a recent review of the several methodological aspects of accounting research finds that out of the different visual representations used in corporate reports such as sketches, diagrams, maps, videos, film, adverts etc., it is the pictures/photographs that occupy the most space. The only other visual representations that are as prominent are the graphs (Beattie & Jones, 2008; Hrasky, 2012). In this thesis, the specific visual representations that are of interest are the two-dimensional static pictures variously also referred to as image and photograph. It will be the endeavour of the empirical research in this thesis to elicit the meaning of the images used in CSR reports coded in its various representational aspects.

Images are touted to be dominant representations in corporate reporting practices because they play an important role in influencing the sense-making of the readers and in the construction of social reality (Hollerer et al., 2013). In fact, research has shown that sceptical consumers respond as favourably to CSR communication that includes concrete claims that are paired with images that support these claims as do less sceptical consumers (Joireman et al., 2018). It is findings such as this that promote a reporting strategy for the organisation that is predisposed to using more images to support CSR claims. Ramo (2011) sees photographs as not just random elements to spruce up a dull presentation but as convention-based symbols of visual rhetoric. Images in his view enhances visibility at the following levels- they capture attention, communicate concepts by associating with text and they also improve communication since they are more appealing than text alone- a finding that is in consonance with the findings regarding visual communication in general that has been discussed earlier. However, it is debatable if an increase in image use is a consequence of an organisational communication strategy that aims to be more effective or simply a self-serving strategy that is not matched with real action on the ground. The use of alluring visual representations in CSR reports that seem to obfuscate from the truth is a recurrent theme in a number of research articles. Visuals in corporate reports have been variously described as pledges of responsibility (Ramo, 2011), meaning carrying bedfellows to text (Breitbarth et al., 2010), reality creators (Campbell et al., 2009), representations that are disconnected from reality (Boiral, 2013), plastic and ambiguous (Hollerer et al., 2013) and symbolically suggestive of concern (Hrasky, 2012). In the field of CSR, that is marked by conceptual confusion, it is claimed that “photographs are used as mediators of responsibility related thoughts and concepts” (Ramo, 2011, p. 373).

The above inferences that have been drawn on the basis of the study of images in organisational discourse are similar to the ones that have been arrived at in the study of images in other forms of CSR discourse. Anders Hansen and David Machin have extensively researched the visualisation of environmental issues in media discourse for more than a decade. They find that the images used in the representation of the environment tend to be decontextualized and aestheticized and tend to often be repeated so the audience has a better memory recall (Hansen & Machin, 2013a). In one of their earlier works, Hansen and Machin (2008) found that the environment is increasingly being pictured through the use of certain ‘symbolic’ or ‘iconic’ images, the repeated use of which replaces other possible interpretations. In a later work by Hansen (2010, p. 3) there is a suggestion of a degree of

In the diagram, the CSR claims are the grey nodes, motifs are blue and CSR categories that are associated with these claims are the red nodes. The size of each node reflects the number of unique connections it has. So, the bigger a node is, more the number of connections it has. It is to be noted that in deriving this visualisation, this thesis retained the original associations that were made by researchers without judgement or cross-comparison. Also, categories that were defined in different ways in different studies were combined only when it was assuredly possible to do so.

A few very interesting patterns emerge from the visualisation:

- It is the social CSR category that is most associated with unique motifs followed by ‘others’ (generic claims or a combination of more than one CSR category). The environmental and economic CSR categories have almost similar number of unique motif associations.
- Natural scenery and people related motifs are some of the most recurrent in CSR reports.
- Generic claims such as ‘commitment to sustainability’ or ‘aspiration for a better future’ are the claims that have the greatest number of associations with unique motifs.
- In many instances, questionable links have been drawn. For example, commitment to sustainability is represented both by natural scenery as well as the depiction of production facilities.

If we presume that CSR report is a result of deliberate design, then, considering the fact that these recurrent images fit within existing narratives and schemas leads to the conclusion that they are part of a deliberate attempt at making it easier for audience to recollect or comprehend what is being communicated (Fahmy, 2010). The repeated presentations of what are virtuous symbolic visuals show us what we are already familiar with thereby reinforcing acceptance (Ramo, 2011). Hansen and Machin (2008) have observed a comparable pattern in the case of the visualisation of the environment by media. They state that by repeated use of symbolic images without historicity or specific social identity, the media have tended to marginalise all other possible interpretations and more particularly ones that can be associated with actual quantifiable processes on the ground. Such claims of rhetorical associations between language and reality and the ability of discursive constructions to shape reality is nothing new. Kenneth Burke, whose work on rhetoric has already been called upon

earlier in this review, uses the concept of terministic screens to explain how language compels us to see certain things in a pre-determined way (Burke, 1966). This is done by selecting and deflecting aspects of reality. The rhetorical associations are also grounded in studies such as that by Kuleshov (1974) that shows that meaning is often formed by anticipating familiar relationships between entities and this happens at a subliminal level. These associations are drawn intuitively without bothering to find a justification for the claim (Gyori, 2013). So, essentially, the mere use of the recurrent image triggers an association with a certain aspect of CSR irrespective of the absence or nature of evidentiary support for the claim. Based on available evidence, this thesis agrees that the knowledge of the socially shared visual vocabulary is vital in the construction of meaning in a contested field such as CSR (Cheney et al., 2007; Hollerer et al., 2013).

In terms of the specific representational aspects of images, past researchers have variably analysed several of these aspects in CSR reports as well as in other corporate reports such as annual reports and annual reviews. On balance, however, there were very few studies that have exclusively examined the representational aspects of images in CSR reports. However, taking into account the fact that CSR reports mimic annual reports as a genre (Coombs & Holladay, 2013; Mason & Mason, 2012), the review of the representational aspects in images used that have been explored in past research shows the following aspects to have been the subject of focus:

- Depiction of people in images- Ramo (2011), Campbell et al. (2009), Breitbarth et al. (2010), Garcia and Greenwood (2015), Bujaki and McConomy (2010)
- Number of subjects depicted- Garcia and Greenwood (2015)
- Subject relationship with the company- Benschop and Meihuizen (2002), Duff (2011)
- Gender of the subject- Benschop and Meihuizen (2002), Duff (2011), Kuasirikun (2011), Bujaki and McConomy (2010), Bernardi et al. (2002).
- Image setting- Duff (2011), Benschop and Meihuizen (2002).
- Is the subject smiling? - Kuasirikun (2011)
- Race of the subject- Duff (2011), Bernardi et al. (2002).
- Relationship between the subject and the viewer- Garcia and Greenwood (2015)

The specific nature of each of these studies including methodology used, nature of reports analysed, and key findings are provided in the Appendix 1. While it is clear that many different representational aspects have been the subject of considerable attention (for

example, gender representations), there are many other representational aspects that have either been ignored completely or have received scant attention².

2.4.7 Section summary

This chapter was conceived as an exploration of the unique contribution made by visuals in the organisational construction of the contested concept of CSR. The review showed that there is an overwhelming evidence that supports the predominance of the visual over text as a mode of communication especially when intended for rhetorical purposes. This is due to its ability to garner attention, elicit greater cognitive elaboration and aid better memory recall. The complexity and elusiveness associated with the meaning of visuals can be reconciled by recognising that visual meaning making is a social process. Several meanings can emerge in different author-reader-context combinations and no particular meaning can be considered sacrosanct. This is consistent with the social constructionist approach adopted in this thesis. Also, texts almost always accompany images in a CSR report and the representative meaning of images are also influenced by the way they combine with texts. So, the visual analysis of an image also needs to consider how it collaborates with the associated texts to produce coherent meanings in a multimodal document. There is a degree of institutionalisation in terms of the kind of images that are used in CSR reports. Similar images are used repeatedly in mostly similar and sometimes different contexts leading to claims that organisations are monopolising certain interpretations - the indication of the existence of a socially shared visual vocabulary. Fig.2.4.7(a) summarises the core connections in literature that the review in this section was able to find.

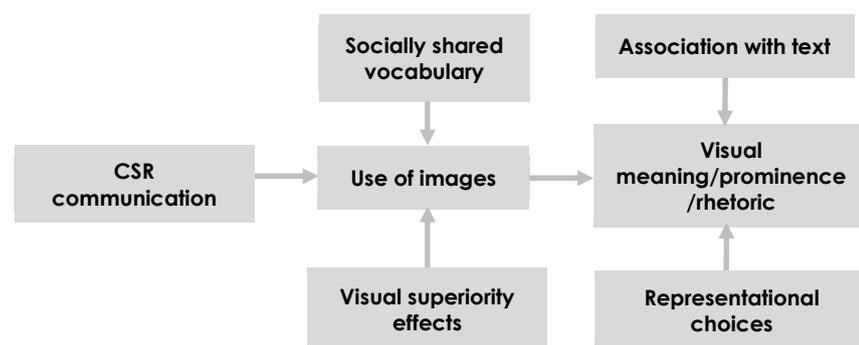


Fig.2.4.7(a) The use of images in CSR communication

² This was confirmed during the review of methodological literature that included studies beyond CSR, accounting or management literature which opened up new possibilities for representational aspects of images that could potentially be explored.

2.5 Conceptual framework and research questions

Interested in the representational aspects of images in a CSR reports, this literature review has engaged with several different concepts, theories and models in the vast literature of CSR and beyond. The theoretical exploration in this chapter centred around interest in the core themes of context, which explains how companies make sense of CSR, motivation, that looked to explain why companies need to engage in CSR and manifestation, which explores one aspect of CSR communication, i.e. the nature and composition of image use in CSR reports. Each of these aspects have been explored in individual sections with a summary of key findings also provided. In this section, this thesis looks to encapsulate the findings from the literature review in terms of key research propositions which have been identified by the literature review as the precursors for the manner of representation of image in a CSR report.

In the first section, that looked at how companies interpret CSR, it was found that both from an academic perspective which is where this research is based as well as from a business perspective which provides the material for empirical study, the various conceptualisations of CSR that has always evolved seems to incubate the realm of CSR complexity. The role of individual actors, various contextual settings and time on CSR supports the social constructionist view of CSR. This is likely to manifest in competing articulations of CSR in CSR communication as per the sensemaking perspective. This leads to the first key research proposition of this thesis:

RP1) CSR is a social construct.

The exposition carried out in the next section found that from a motivational perspective, there are mostly well entrenched arguments that favour each of the well-established theories that explain business engagement with CSR. However, owing to their several overlaps, it was found that the most fruitful approach lies in attributing business engagement with CSR in terms of its pursuit of legitimacy. CSR communication was proffered as playing a crucial role in this respect which is in direct consonance with the findings that emphasised the role of CSR communication in sensemaking. It was found that management of legitimacy involved manipulation of language use to mediate a perspective and use of rhetoric was abundant. More recently there is growing emphasis on the use of visual rhetoric in communication. This leads to the second key research proposition of this thesis:

RP2) Visual rhetoric is used as a legitimating tool in CSR communication.

Lastly, owing to the specific interest in images in this thesis, visual representations were examined in terms of what is known of existing representational practices in corporate reports. However, due to far fewer literary works in this specific area, complementary literature that explored visual primacy, visual meaning making as well as multimodality were also explored. It was found that images are superior rhetorical tools that are preferred in persuasive communication. Also, it was found that although visual meaning making is highly complex, with the use of recurrent motifs, businesses encourage intuitive recollections of familiar CSR concepts. The review also found many advantages to the use of a multimodal approach in the analysis which could benefit from the study of the use of text in order to anchor the visual meaning as well as ways in which the meaning and composition of the text and image relate to each other in a multimodal document. This leads to the third and fourth key research propositions of this thesis:

RP3) Images contrast with verbal text in terms of meaning making in CSR communication.

RP4) CSR is being visualised using a socially shared vocabulary in CSR reports.

On the basis of the literature review, a conceptual framework is developed as shown in Fig. 2.5(a) below which explains the “key factors, variables, or constructs and the presumed interrelationships among them” (Miles et al., 2014, p. 37) specific to this research. The conceptual framework represents the aspects that this research finds are most important in explaining the representational aspects of images in a CSR report. Together with the four research propositions the conceptual framework captures the core essence of the literature review and will serve as a guideline for comparison with findings from the empirical research.

There are a few aspects of the findings from the literature review that are particularly pertinent to consider in relation to the research objectives that were introduced in an earlier section in the Introduction chapter (Chapter 1, section 1.2):

- The role of the text that is associated with the image in articulating its meaning, prominence and rhetorical intent.
- The contextual dependency of CSR conceptualisations that identifies several different aspects that influence CSR communication. In order to adjust for this, this thesis will look to examine the influence of two of the important factors- the role of the individual companies and time (year of publication of report) on the nature of CSR communication.

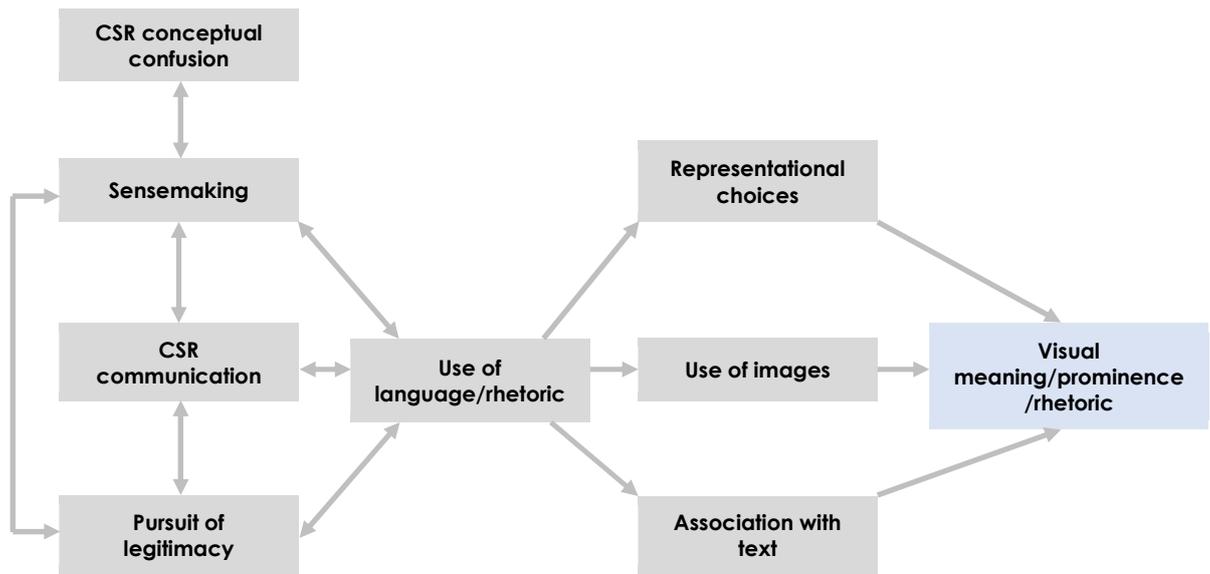


Fig. 2.5(a) Conceptual framework for the research

Also, in order to further contextualise the research, this thesis refers to research that has highlighted how the threats to legitimacy are industry specific (Branco & Rodrigues, 2006). In this context, the oil and gas industry is particularly interesting because it is often negatively perceived (Livesey, 2002) and is subject to much greater scrutiny in comparison to other industries (Bansal & Roth, 2000). Due to its detrimental environmental consequences such as global warming, high profile disasters such as oil spills and the increasing awareness among stakeholders about various CSR issues, oil and gas companies are proactively engaging with CSR in a strategic manner to attain and maintain legitimacy (Bhatia, 2012; Domenec, 2012). So, it is the oil and gas industry that becomes the focus of this research.

On this basis, and on the basis of the extensive literature review, the specific research questions that will now be addressed in this research are the following:

RQ1) To what extent are their common and different representational aspects of images in CSR reports, across the oil and gas industry over a ten-year period?

RQ2) In which ways are images combined with their associated text both in terms of composition and meaning within CSR reports, across the oil and gas industry over a ten-year period?

RQ3) In which ways are the representation of images and image-text combinations associated with CSR in a CSR report, across the oil and gas industry over a ten-year period?

This concludes this chapter on literature review that has summarised the core research propositions and introduced the specific research questions that forms the basis for the empirical research. The thesis now moves onto introducing the methodological approach of this study.

Chapter 3 Methodology

3.1 Chapter overview

The literature review sought to bring out the convergence in the literature on CSR and visuals and by engaging in a detailed review of studies pertaining to both the streams, specific research questions were framed. This chapter aims to introduce the methodological approach of this research that includes details of the paradigmatic choices, theoretical orientations and methods used. In choosing appropriate methods, there is a greater engagement in this chapter with literature that deals with visuals both within and outside of the CSR field from a methodological point of view. This is done with the view to exploring hitherto unexplored aspects of the representation of an image in a CSR report. Extensive attention is also given to the development of the codebook used to analyse image/image-text combinations. So, the aim of this chapter is to introduce and rationalise the decision making with respect to the methodological approach of this thesis as shown in Fig 3.1(a)

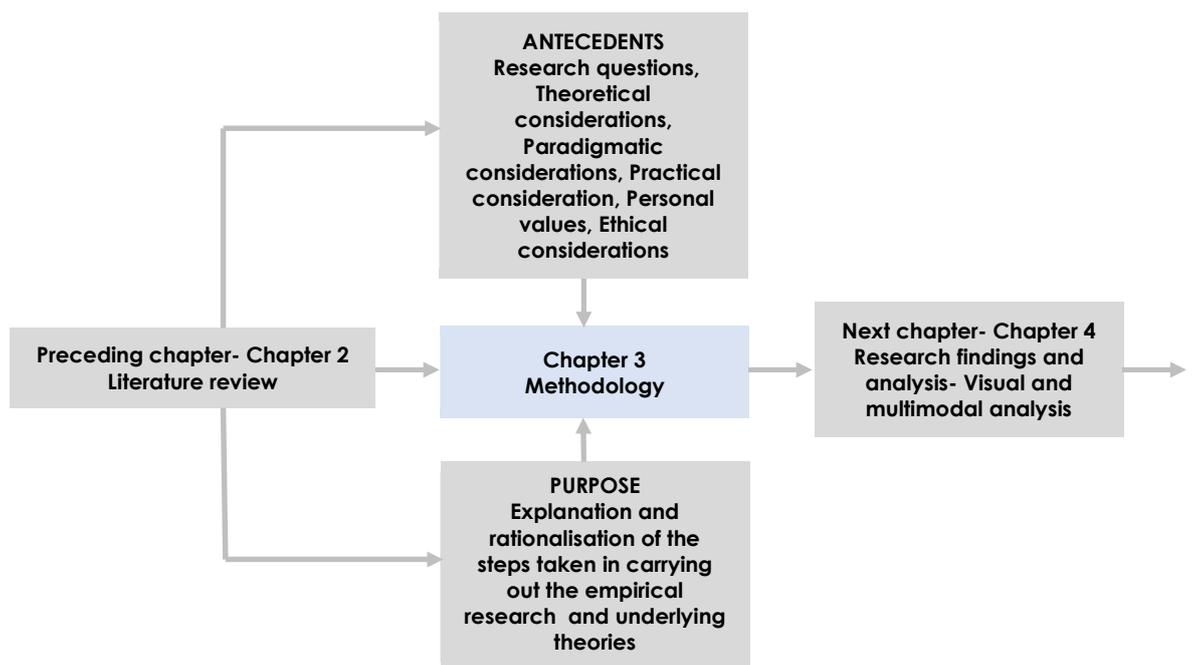


Figure 3.1(a) Situating Chapter 3 in the context of the thesis

To begin with, in choosing an appropriate research design, the role of several contributory factors was considered. Each of these factors are introduced and explored in detail in section 3.2. The section that follows this (3.3) introduces the specific analytical approach of this thesis. This analytical approach is embedded within a research design that guided the

empirical enquiry in this thesis. Within the discussion on the research design (Section 3.4) are the details of data collection, pilot study, quality checks as well as an introduction to aspects of data analysis and presentation of findings. These are followed by a section on the ethical considerations (3.5), limitations (3.6) and finally a brief summary of the chapter (3.7).

3.2 Research design considerations

Research design is defined as “a plan for collecting and analysing evidence that will make it possible for the investigator to answer whatever questions he or she has posed” (Ragin, 1994, p. 191). It therefore serves as the link between data and theory and provides the overarching framework that makes it possible for data collection, analysis and conclusions that can be drawn from it. In social science research, there are many factors cited as important to be considered in the formulation of the research design. However, a plan presumes a degree of rigidity in the steps to be carried out in research- an approach that runs counter to the fundamentals of qualitative research that emphasises the understanding of meaning that individuals ascribe to social problems and underscores a flexible approach (Creswell, 2014). However, Miles and Huberman (1994) note that research designs do exist in qualitative research as well, except in this case, the design is a reflexive process that can be associated with every stage of the research process (Hammersley & Atkinson, 1995). A number of factors are known to have an influence on research design with the most important ones pertaining to the choices made with respect to the epistemological and ontological considerations. These however are not the only factors that ought to be considered. Bryman (2016), for example, also cites the importance of considering the personal values of the researcher and other practical considerations of research as influential factors. The importance of personal values and experiences, however, is much more emphasised in qualitative studies (Creswell, 2014; Flick, 2007). Maxwell (2009) presents a model for research design that identifies five main components of a research design-research goals, conceptual frameworks, research questions, methods and validity. Besides this, he also acknowledges that there can be many other factors such as ethical standards, available resources etc. which can influence the conduct of the study. In summary, taking cue from Maxwell’s (2009) surmise that there cannot be one right model for the research design, this research presents the following model (Fig. 3.2(a)) that identifies factors that were considered the most important in the formulation of the research design as far as this study is concerned.

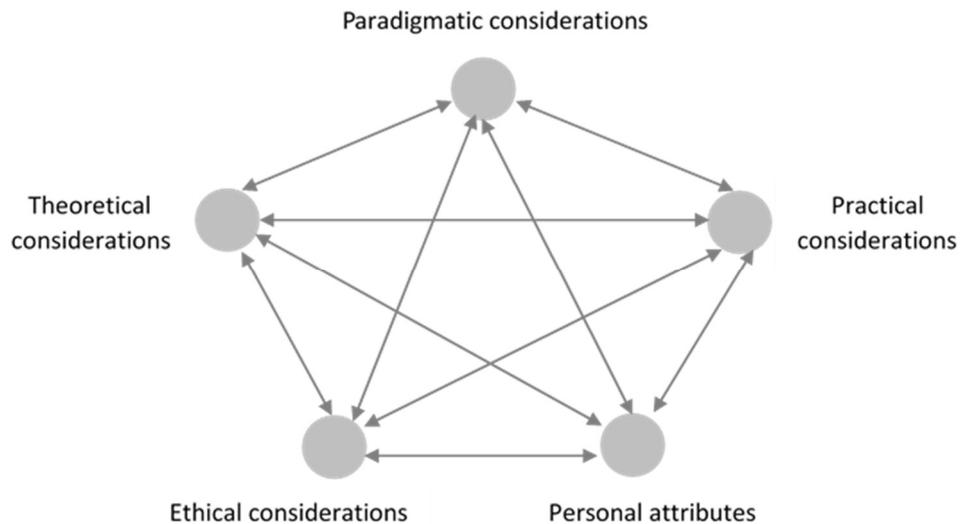


Fig. 3.2(a) Factors influencing research design

The pentad of factors displayed above was found to have a dialectical relationship with each other and the decisions made with respect to each individual factor was also influenced by decisions made with respect to the others. This thesis is cognizant of the fact that there is a need to rationalise decision making in the methodological approach of a research. This is to be done by providing an account of the specific assumptions and factors associated with it, so that its inherent strengths and limitations can be clearly understood (Maxwell, 2009), an exercise that is hereby pursued in the sub-sections that follow.

3.2.1 Paradigmatic considerations

Discussions on research design often begin with an elaboration of the assumptions made with respect to the nature of social reality and the science on which the research methods are based, usually referred to as the research paradigm. More accurately, paradigm is “a cluster of beliefs and dictates which... influence what should be studied, how research should be done, [and] how results should be interpreted” (Bryman, 1988, p. 4). Paradigm is also referred to variably as a ‘worldview’ (Creswell, 2014; Guba & Lincoln, 1994) that guides that researcher in terms of the ontology, epistemology and methodology. It is the choice of the paradigm that leads the researcher to adopt either a quantitative, a qualitative or a mixed methods approach (Creswell, 2014). According to Guba and Lincoln (1994), the beliefs that underlie the paradigm can be summarised in terms of the responses given to the three fundamental questions mentioned below. The response to each of these questions is constrained by the response given to each of the other two questions.

- The ontological question: What is the form and nature of social reality and what can be known about it?
- The epistemological question: Concerned with the question of what is considered to be acceptable knowledge, this question deals with the relationship between the researcher and what can be known.
- The methodological question: How can the researcher go about finding out what they believe has to be known?

In their original work, Guba and Lincoln (1994) differentiate between four different paradigms- positivism, postpositivism, critical theory and constructivism and their associated epistemological, ontological and methodological beliefs. In subsequent revisions of this work (versions after Lincoln et al. (2011)) they add the participatory/cooperative paradigm to their list drawing on the work of Heron and Reason (1997). Creswell (2014) highlights four different paradigms in social research- postpositivism, constructivism, transformative paradigm and pragmatism. Both Guba and Lincoln (1994) and Creswell (2014) while highlighting these paradigms are careful to acknowledge that the debate on the exact definitions and meanings of these paradigms are far from conclusive and in their current form, their meanings as mentioned in several methodological textbooks merely represent the most informed view regarding the paradigms at the time of writing. In fact, Guba and Lincoln (1994) see the paradigms as social constructs as well, a reflection of their preference for social constructivism. With regards to paradigmatic debates in the social and environmental accounting sphere, Chua (1986) identifies three paradigms- mainstream or positivist, interpretive (also referred to as social constructivist) and critical. Merkl-Davies et al. (2011) expands on the work of Chua (1986) and several other researchers to develop a taxonomy to guide the methodological choices in the analysis of corporate reports. In their taxonomy, in addition to guidance on the epistemological, ontological and methodological choices, analysis approaches are also classified in terms of axiology (relationship between theory and practice) and the assumptions with regards to the ontological status of the behaviour and action of the organisational actors. Details of this taxonomy and the differences in the assumptions for the various paradigms alongside their definitions are tabulated in Table 3.2.1(a).

Research paradigm	Positivist			Constructivist	Critical
	Classical positivism	Post-positivism	Neo-empiricism		
Ontology	Realist- Social world exists externally independent of the researcher			Social constructivist- Social world is determined by people rather than objective means	Critical realist- Social world exists externally and is a consequence of various contextual factors
Epistemology	Objectivist- Properties of the social world should be measured through objective methods			Subjectivist- Properties of the social world are interpreted through subjective reflection.	
Methodology	Quantitative ³	Quantitative ³	Qualitative	Qualitative	Qualitative
Axiology (Relationship between theory and practice)	Acceptance of the status quo	Acceptance of the status quo	Acceptance of the status quo	Understanding how social order is produced and reproduced	Emancipation and removal of dominant practices
Ontological status of the behaviour and action of organizational actors	Objective- Actors act in a rational, purposeful and goal directed manner	Subjective- Actors act symbolically by attributing meaning to organizational outcomes and events ⁴		Subjective- Actors act symbolically by attributing meaning to organizational outcomes and events.	

Table 3.2.1(a) Taxonomy of assumptions for various text analysis approaches (Merkl-Davies et al., 2011)

While this taxonomy is useful in delineating the paradigmatic choices for this research, it is to be noted that the differences between studies that align with neo-empiricism, social constructivism and critical paradigms are not as clear cut in practice. This has been acknowledged by the authors as well. However, this is not its major flaw. While Merkl-Davies et al.'s (2011) taxonomy is a useful guide for the methodological contextualisation of text analysis, conspicuous by its absence in their taxonomy is the possibility of carrying out a mixed method research which does not align with the assumptions of any single paradigm. The paradigm that is often associated with mixed method research is pragmatism (Teddlie & Tashakkori, 2009) and of the works cited so far, it is only Creswell (2014) that highlights pragmatism as an alternate paradigm.

In aligning with a particular paradigm for this research, there were a number of key considerations. In the literature review, it was seen that the social constructionist view of CSR is the one ontological view that explains the conceptual confusion with regards to CSR. This view emphasises the role of organisational actors in the framing of CSR. Having aligned

³ Within content analysis, when categories are not expressed as index, scores or numbers, they are often referred to as qualitative

⁴ Objectively present researcher ascribing subjectivity to organizational actors

with this view, it is only plausible that this research would assume a subjective epistemological stance. This means that if it has been assumed that the organisational actors act symbolically by constructing meanings subjectively, by implication, it also emphasises researcher subjectivity in the study of these meanings. However, this need not always be the case. As noted by Merkl-Davies et al. (2011), the post-positivist and neo-empiricist traditions emphasise researcher objectivity while at the same time subscribing to the subjective ontological status of the behaviour and action of organisational actors.

In axiological terms, which describes the extent to which the researcher chooses to view the impact of their own views and beliefs (Saunders et al., 2019), this research should not be seen as value-free. In fact, this research is of the opinion that the values and beliefs of the researcher are critical for human action. Assuming this axiological positioning will necessarily rule out the exclusive alignment with a classical positivist paradigm, while all other paradigms are still compatible with the influence of value on research.

There have been recent trends of convergences of research philosophies. For example, Mayring (2014) notes that the concept of a socially shared quasi-objective reality in the social constructivist theory and the formulation of rules of interpretation in hermeneutics are both examples of how interpretive approaches may be influenced by positivist traditions. Also, the move from classical positivism to post-positivism and critical realism with the notion of agreement in the way reality is constructed signifies ways in which the positivist approaches are influenced by the interpretivist traditions.

Lastly, this research involves the analysis of visuals and so it is important to consider the paradigmatic discussions in the field of visual research. In this context, Spencer (2011) notes that a qualitative approach is usually presumed in the research on visuals due to the complexity involved in its interpretation especially with regards to the social and cultural context of an image. However, what has been described as a purely quantitative approach in the study of visuals is not unusual (for example, see Bock et al. (2011), Bell (2010)). Rose (2016) in her much-cited book on visual methodologies elaborates on a number of approaches that align with different paradigms showing that visuals like any other research material can be analysed by pursuing different paradigmatic approaches. Reflecting on the epistemological challenge with respect to research involving visual data, Wall et al. (2013) argue for some epistemological flexibility and argue against relying excessively on the interpretivist paradigm which is overwhelmingly the case.

All things considered; this research aligns with the pragmatic paradigm. Such an alignment is consistent with each of the different considerations above and allows for a clearer focus on the specific research question posed in this thesis. Pragmatism is defined as a “paradigm that debunks concepts such as ‘truth’ and ‘reality’ and focuses instead on ‘what works’ as the truth regarding the research questions under investigation” (Tashakkori & Teddlie, 2003, p. 713). Summarised from the work of Creswell (2014) and Teddlie and Tashakkori (2009), some of the key aspects of pragmatism are as follows:

- It rejects the either/or choice associated with paradigm wars and does not identify with the assumptions of any one paradigm or notion of reality.
- The choice of research methods and procedures are not bound by paradigmatic considerations. Instead the researcher has the freedom of choice with respect to the tools that are best suited to their needs.
- The research design for pragmatist researchers is based on the intended consequences of the research.
- There is agreement among pragmatist researchers of the importance of the contextual setting of the research and the influence that this can have on research.
- In terms of axiology, pragmatists believe that the beliefs and values of the researcher can have a bearing on the research, but their influence may be controlled.

Thus, a pragmatist stance allows for the integration of methods that are unique to either quantitative or qualitative methods within the same project without being impeded by the paradigmatic constraints.

3.2.2 Theoretical considerations

This sub-section discusses the ways in which theories have been used in this research and how diverse discipline-based and methodological literature has helped shape the research design. As noted by Flick (2007), there are different types of theories that a researcher has to contend with in the creation of a research design- theoretical knowledge related to epistemology, theory relating to the topic addressed in the research, theoretical perspective that informs the concrete research to be carried out and theories that are associated with the methods to be used. In another work by the same author- Flick (2009), advocates the use of learnings from the following forms of literature in being informed about each of these theoretical considerations- theoretical literature relevant to the topic addressed in the study, empirical literature that pertains to work of previous researchers in the field of study or

closely associated fields and the methodological literature that provides guidance on research methods and procedures. The literature review chapter in this thesis engaged with the topic addressed in this research at length which informed the research questions. Also, on the basis of the discussion on theoretical frameworks that are useful in decoding the image and multimodal text, visual social semiotics and social semiotic approach to analysing multimodal texts was found to be useful and both these approaches were discussed at length. Also, the previous sub-section discussed the theoretical considerations that pertain to research paradigms. However, the review of the literature that looks at the empirical and methodological approaches of previous studies is hitherto unaddressed. So, this sub-section looks to engage with the work of previous researchers who have carried out visual research from the point of view of methods used. Study of visuals in CSR communication, other forms of organisational communication as well as the wider organisation and management studies are all considered. In doing so, the approach adopted in this thesis is to discuss works of prominent researchers who have already carried out similar literature reviews on this topic instead of carrying out one independently. The objective of such an exercise is to develop an understanding of the empirical approaches used in the field that could in turn inform this research.

In the first of the work that was considered with this objective in mind, Bell and Davison (2013) present a review of the research that has made use of visual methods in management and organisation research. They find that the methods used are either data driven, or theory based- highlighting the associated paradigmatic assumptions made in the respective studies. Davison (2015) carries out a similar review with specific regards to the accounting field. This work is one of the more comprehensive of this nature and examines a number of other visual research considerations such as theoretical orientations, objects studied, issues examined, methodology and methods. Meyer et al.'s (2013) work pertains to the field of organisation and management research that explores the theoretical and methodological foundations of visual research and traces these to a number of diverse disciplines that have had a tradition of engagement with the visual. In what is an extensive review carried out in the field of organisation and management, they identify the different components of a research design that varies according to the research approach adopted. Hollerer et al.'s (2019) work with many of the same collaborators as Meyer et al. (2013) can be seen as an updated and extended version of it. The distinctiveness of these latter works is the simultaneous adoption of visual and multimodal lens to their studies due to the acknowledgement that corporate

communication is mostly multimodal in nature. Table 3.2.2(a) provides a summary of the methodological approaches as identified by each of the above-mentioned studies which effectively presents the arsenal of choices for a visual researcher in terms of the precedence in the field.

Data analysis	Content analysis, Rhetorical analysis, Framing analysis, Semiotic analysis, Critical analysis, Hermeneutics, Ethnography, Photo-elicitation
Data collection	Case study, Experiments, Surveys, Interviews, Observations, Secondary data collection, Archival material, Participant-created photographs, Process mapping and Photo reportage

Table 3.2.2(a) Methodological approaches from previous studies

As is evident, there are a number of disparate choices, many in consonance with previous theoretical discussions carried out in the literature review chapter and the paradigmatic discussions carried out in this chapter. However, following the pragmatic stance adopted in this research, the methodological considerations are guided by the research question.

One other important aspect that has emerged out of the focus on past visual research is the acknowledgement of its interdisciplinary underpinnings. In fact, Davison (2015, p. 125) is of the opinion that “perhaps more than any other field in accounting, visual research has pushed interdisciplinary boundaries to become theoretically rich, eclectic and inventive”. So, acknowledging this aspect of visual research, although semiotics and multimodal analysis are the main theoretical frameworks used for analysis, concepts are also borrowed from several other theories depending on their usefulness in answering the research questions. Such an interdisciplinary approach is compatible with the pragmatic stance of this research as noted by Parker and Guthrie (2014) who are of the view that an interdisciplinary approach is motivated by the issue being researched and the consequent need for appropriate theory and methodology rather than the other way around.

3.2.3 Other considerations

Having elaborated on the paradigmatic and the theoretical considerations in the previous two sub-sections, this sub-section pays attention to two of the remaining considerations- practical considerations and personal attributes. Ethical considerations which is one other aspect identified as influencing research design is considered important enough to have a complete section devoted to it towards the end of this chapter that will also cover aspects of how it influenced the choices in the research design.

The considerations with respect to personal attributes consists of personal experience and personal values. While engaging in a discussion on these aspects, the aim is not to engage in reflexivity in the tradition of qualitative research but to simply clarify basic points of influence from the research design point of view. The personal experience of the researcher includes personal training, experience and background that can influence their approach (Creswell, 2014). While traditionally, these aspects are considered to introduce bias that needs to be eliminated from the research design, the more contemporary thoughts on the topic reflect a more accommodative approach that sees the researcher background and experience as insightful (Maxwell, 2009). Bryman (2016) is of the opinion that researcher values can creep into the research at any or all steps of the research process. Hence, he is disapproving of claims of objectivity in research and terms such claims as naïve and hard to achieve in practice. At the same time, Maxwell (2009) is careful in cautioning against an imposition of the researcher values on the research and pitches for an approach of critical subjectivity that neither suppresses researcher subjectivity nor allows them to be overwhelmed by it.

In the spirit of transparency, the author of this thesis wishes to clarify a few points with regards to personal experience and motivations. The author has a first degree in Engineering and by nature is somebody who prefers structure and logic. At the same time, the author also prefers to think and examine topics of interest at a deeper level. So, there has always been a tendency to look for structure in subjective experiences. The motivation to carry out this research was a profound interest in all things visual and conviction in its communicative power, honed through engaging with photography and filmmaking for many years as a hobby. The author also has an equally profound interest in the field of business ethics and sees this research as a confluence of these dual interests. There is no claim of objectivity being made in this research. The author is aware of the fact that the stated personal experiences and values have influenced the research. The author has looked to mitigate this by assuming a stance of critical subjectivity at every stage of the research and by seeking feedback and inputs from the principal supervisor and other subject and methodological experts both within and outside the university in which the research was based.

The role played by practical considerations in the development of a research design is often undervalued (Flick, 2009). Although considered mundane and uninteresting in comparison to the importance accorded to philosophical and theoretical discussions, practical considerations are critical in terms of the constraints it imposes on what can be done in research (Bryman, 2016). Some of the practical aspects to be considered in carrying out research are the time

scale and costs of the project both of which requires project planning, access to technical equipment, research participants and other resources and the necessary skills and experience to do the project (Flick, 2009). The nature of topic in this research offered a number of possibilities in terms of the ‘what’ and ‘how’ of the empirical investigation. This research began with the most broad-based approach to the study of visuals. However due to a number of practical considerations, the research focus evolved and so did the research questions. An illustration of the role played by the different practical considerations is seen in terms of the evolution in the research design as listed below:

- Using the methodological framework of Rose (2016), the project was initially conceived as one that aimed at exploring the meaning of visuals at its three sites- as attributed by the producer of the image (CSR report makers), at the site of the image and as perceived by the audience. The last of these was conceived to be explored using eye-tracking technology. However, the research had to be limited to exploring meaning at the site of image alone due to access issues with regards to the other two as well as constraints of time.
- In another iteration of the research design, intertextuality in the visual CSR discourse was central theme of interest. This design was conceived to carry out an analysis of image use in CSR reports of select companies, official guidance documents of independent organisations such as GRI, UNGC, WBSCD etc that are involved in setting standards for CSR reporting and finally in the CSR related coverage in popular business magazines. Part of the data was collected as well in this regard; however, this was abandoned because of constraints of time.

As is evident, out of all the different practical considerations, some of them have proved to be much more influential as far as this research project is concerned. The constraints of time were addressed to an extent by automating research tasks where possible. For example, image properties were obtained using ImagePlot software instead of noting it down manually (see sub-section 3.4.5 and Table 3.4.5(a) for more details). However, certain other possibilities had to simply be abandoned at different stages. Social research is considered to be a coming together of what is considered ideal and what is achievable (Bryman, 2016). Research is often based on an impracticable relationship between research plan and resources available (Maxwell, 2009) and this research is another testament to this fact.

Having explored all of the various considerations that have shaped the research design, the next section of this chapter introduces the analytical approach of this thesis.

3.3 Analytical approach

The key criteria in the choice of the analytical approach for this thesis are its appropriateness in answering the research questions, the various research considerations outlined above as well as the nature of the focus of the study- images in a CSR report. It is imperative that the image be coded in terms of its representational aspects while also accounting for its fundamentally ambiguous nature. There are a number of proponents of the quantitative approaches to the coding of images. For example, Bell (2010) in their study of the visual features of models featured on the front covers of a popular magazine in Australia, pitches for the utility of quantifiable analysis of visual content. Also, Bock et al. (2011) in their study of images from the G8 summit in 2007, are explicit in calling their method, quantitative content analysis of images. Within visual accounting research, Davison (2015) in her extensive review of methods found that almost a quarter of the works that she engaged with had used content (quantitative) analysis. However, researchers such as Lutz and Collins (1993) are of the opinion that none of the forms of content analysis of images precludes qualitative interpretation. This view is in alignment with that of Krippendorff (2013) who similarly feels that content analysis of texts always involves some degree of qualitative interpretation. He states that “Ultimately, all reading of texts is qualitative, even when certain characteristics of a text are later converted into numbers” (p.22). However, it needs to be noted that this statement by Krippendorff pertains to all texts that in his own clarification also pertains to visual content (Krippendorff, 2013).

The differing views on the manner in which the representational characteristics of an image may be coded perhaps also stems from wider and long-standing debate in content analysis on whether it ought to be considered quantitative or qualitative (Berg, 2001; Boyatzis, 1998; Krippendorff, 2013; Vourvachis & Woodward, 2015). However, having adopted a pragmatic view, this research does not see any merit in engaging in any further discussion on this topic. Instead, the focus is on the literature that suggests the convergence of quantitative and qualitative approaches or the use of mixed methods. Although, this is a nascent approach in the case of visual methodologies which is often qualitative in nature, combining methods of analysis from a number of paradigms is well suited for visual analysis (Wall et al., 2013). The advocacy for the use of mixed methods for content analysis in general can also be seen in the

work of some of the early researchers such as Smith (1975) and Holsti (1969) as well as in some recent works such as that of Krippendorff (2013). Consequently, the analytical approach of this thesis is predicated on open-mindedness in terms of the methods used.

The analytical approach for this thesis is a specific kind of content analysis- qualitative content analysis (QCA) of the tradition of the likes of Mayring (2014) and Schreier (2012). Here, the ‘qualitative’ term is a bit of a misnomer as the ensuing discussion will clarify. Some definitions of QCA such as by Bryman (2016) follows the social constructivist paradigm strictly, privileges the role of the researcher, allows the categories to emerge out of data and is cognizant of the context in which the material is being analysed. However, this is essentially the description of a qualitative approach to content analysis. Krippendorff (2004) categorises a number of approaches such as discourse analysis, rhetorical analysis and conversation analysis as QCA. However, these are again qualitative methods of data analysis and not QCA as referred to in this thesis.

Mayring’s (2014) QCA approach that is subscribed to in this thesis, is distinct in terms of its accommodation of a pragmatic approach to research. He defines QCA as “an approach of systematic, rule guided qualitative text analysis which tries to preserve some methodological strengths of quantitative content analysis and widen them to a concept of qualitative procedure” (Mayring, 2000). A number of other methods such as the thematic analysis and code development approach of Boyatzis (1998) and the coding for qualitative research of Saldana (2016) bear a close resemblance to this QCA approach. The central idea of Mayring’s QCA is to retain the advantages of the structured approach of quantitative content analysis and to transpose it to an analysis that is essentially qualitative in nature. This is the reason why it is considered to be a mixed-methods approach (Mayring, 2014) with the assignment of categories to text being the qualitative element and analysis of the frequency of these categories being the quantitative step. In a recent article, Mayring (2019) mentions that he prefers the use of the term “qualitatively oriented category-based content analysis” to QCA since while the step of qualitatively assigning categories to text is indispensable in his approach, the quantitative step of analysis of the frequency of categories is not.

The basic principles of Mayring’s (2000, 2014) QCA are given below:

- Embedding the material within a communicative context: This implies a determination of the context of communication with regards to which inferences are

made i.e. communicator aspects, context of communication production, the socio-cultural background, communication itself or the audience effects.

- Use of a systematic, rule-based analysis: Rules of procedure are laid down in advance and following a systematic adherence to these rules, material is to be fit into what are termed as content analytical units.
- Category system is central to the analysis: Based on the research questions, the objectives of the analysis are founded in a category form which is the central instrument of analysis. There is also scope for revision of the category system within the analysis.
- Object of analysis is more important than formal techniques: Despite its systematic approach, it is not intended to be a concretised set of procedure applicable in every scenario. Instead the connection to the object of analysis is emphasised and appropriateness of method is to be demonstrated.
- Pilot study to be conducted to verify specific instruments: Due to the abstention from following standardised procedures without object reference, procedures are to be tested using a pilot study.
- Theory-guided analysis: The analysis needs to be guided by the latest research on the subject of interest and any related subjects. Content related arguments are preferred over procedural arguments.
- Integration of quantitative steps of analysis: There needs to be a provision made for inclusion of quantitative measures where this is deemed to be necessary and sensible.
- Emphasis on quality criteria: The quality criteria are not applied as rigidly as it is in quantitative content analysis. However, measures such as objectivity, reliability and validity are considered important. Unreliability at the pilot stage is seen as an indication of the need to modify the instrument of analysis.

With regards to the development of the category system, which is central to QCA, there are three approaches that are possible- In inductive category development, categories or aspects of interpretation are derived from the theoretical background and the research question with the possibility for further revision and modification of the main categories on the basis of the data. With deductive category application, the categories are theoretically derived with the qualitative step being the category assignment of the material. The third approach makes use a mix of the inductive and deductive procedures and it is this third approach that is used in this thesis.

There are many key aspects of QCA that make it particularly amenable to this research-

- Although the approach is rule-based, there is flexibility in how these rules are framed on the basis of the research material.
- QCA is research question oriented (Mayring, 2019) and the specific analytical technique to be used depends on the way the research question has been formulated.
- It allows for a mix of analytical techniques.

All of the above are fully compatible with the pragmatic paradigm that this research aligns with. Although it is Mayring's QCA approach that has largely been expanded on so far, this research also borrows ideas from Schreier's QCA (Schreier, 2012). The two approaches share a number of fundamental principles. They differ mainly in terms of inductive category development and handling of analysis units. So, the approach that is adopted for this thesis is a hybrid approach that is adapted from both these analytical approaches, while being guided by the research questions.

3.4 Research design

On the basis of the discussions so far, in order to provide a framework for the collection and analysis of data, a bespoke research design was created as shown in Figure 3.4(a).

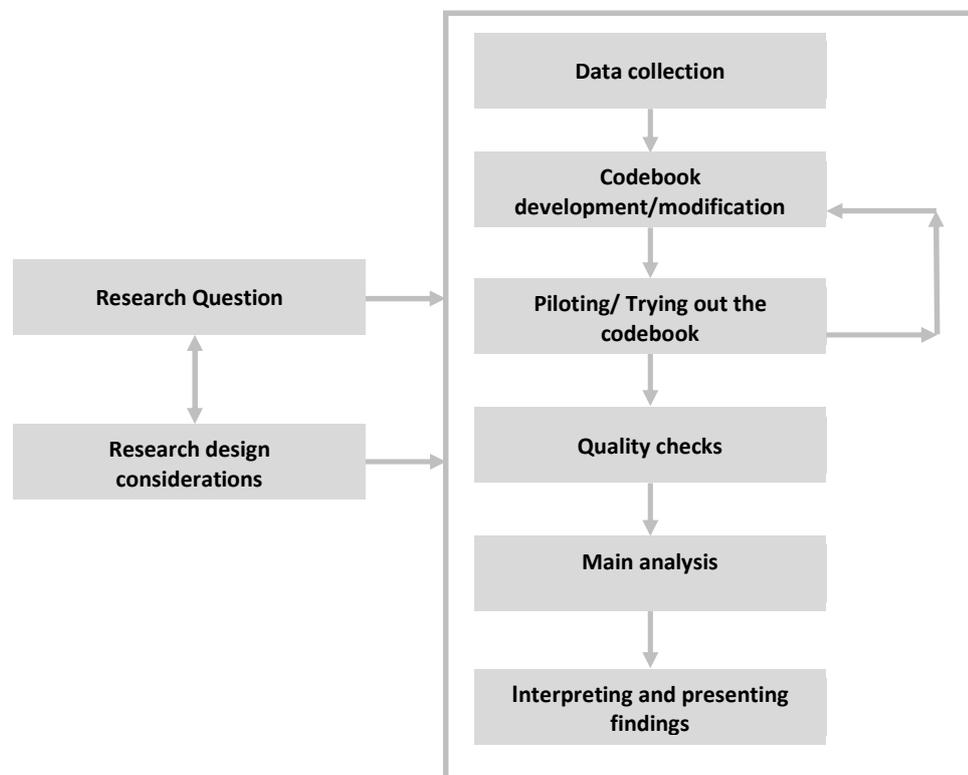


Figure 3.4(a) Research Design

This research design relates primarily to several of the principles outlined in the QCA method of Mayring (2014) as well as Schreier (2012) that have been adapted for this research. Additionally, the role of the research questions and all of the research considerations that have been discussed in detail in the previous sections have also been visualised in the research design. The rest of this section engages with a detailed discussion of each of the different stages of this research design.

3.4.1 Data collection

This research is interested in the representation of the image in a CSR report. In order to avoid ambiguity in discussions, the two terms of interest, image and CSR report are firstly defined in the context of this research. The term image used in this research refers to the electronic version of a captured still photograph.

In visual research literature as well as on several occasions in this thesis, the terms image, photograph (photo) and picture are used synonymously. However, in this thesis, the clarification that is hereby issued is that in all these scenarios, what is referred to is still photographic imagery. Visuals that are thus excluded from the study are sketches, drawings, animated figures, graphs, maps, plans, screenshots, thumbnails, logos and collages.

CSR reporting has been defined as “financial and non-financial information relating to an organisation’s interaction with its physical and social environment, as stated in the corporate annual reports or corporate social reports” (Hackston & Milne, 1996, p. 78). As a prime channel for companies to communicate regarding CSR issues (Dawkins, 2004), the CSR reporting information are usually included in annual reports or standalone reports which are available for download as pdf documents on corporate websites. The pdf copies of CSR reports are also sometimes held in websites of independent organisations such as the Global Reporting Initiative (GRI) and United Nations Global Compact (UNGC). Apart from these pdf documents, the CSR reporting information can also be exclusively posted online on corporate websites which are often continuously updated. They can also be documented in company documents such as code of ethics, brochures etc. The most recent report by KPMG (2017) found that among the top 250 companies of the Global Fortune 500 list of companies, there is an increasing trend for the CSR reporting information to be included in the annual reports with as many 78% of these companies doing so in the year 2017. Reflecting this trend, Vourvachis and Woodward (2015) in their review of the use of content analysis in the study of CSR reporting, found that 76% (most often, exclusive) of the studies included in

their study made use of annual reports while only 26% included standalone CSR reports. However, this study makes exclusive use of pdf copies of CSR reports since they are dated and allow for the findings to be compared. Also, while information contained in CSR reports are clearly all related to CSR, CSR reporting information in annual reports is not always clearly demarcated which raises the possibility of misjudgement on what constitutes CSR reporting information within the annual report. Another key issue is that voluntary standalone CSR reports are known by many names such as ‘Sustainability Reports’, ‘Citizenship Reports’, ‘GRI Reports’ and ‘Environmental Reports’ (Mahoney et al., 2013). This relates to the issue of CSR conceptual confusion which as the literature review has highlighted, is an as yet unresolved domain. However, as Mahoney et al. (2013) note in their study, regardless of the different titles of the report, all of them focus on environmental and social issues and are distinct from the annual report. So, although this thesis uses the term CSR report, what is referred to are the standalone reports that are issued by companies that are distinct from the annual report and that provide an account of its performance on issues related to CSR in its broadest conceptualisation which includes issues pertaining to social, environmental and economic sustainability or parts thereof.

The selection of material for data analysis in this thesis was a compromise between the number of images to be coded and the aim to code each image as elaborately as possible, exploring all of its representational aspects. Also, it was felt that unless the research were to be bounded contextually, the volume of empirical material that could potentially be included would present a challenge. This meant that at least a few variables had to be controlled and these were the criteria for data collection. Three criteria were chosen from Adams’s (2002) exhaustive list of factors affecting CSR reporting (discussed in the literature review).

Firstly, this thesis aimed to focus on the biggest companies of the world in terms of revenue. There are several independent ratings agencies that produce lists of this nature. Among those that were considered are The Forbes Global 2000 and the S&P Global list of industry leaders in different countries. However, what was chosen in the study was the list of Fortune 500 Global companies published by Fortune magazine. This list comprises of the list of the top 500 companies of the world in gross revenue terms and is published yearly since 2005. This list has been used extensively in CSR research (see for example, Du and Vieira (2012), Ihlen (2011), Lee and Maxfield (2015)). CSR reports of the companies on this list are particularly interesting as they are closely scrutinized by a number of a critical stakeholders and operate

in highly complex environments (Ihlen, 2011). Also, these large companies have greater CSR engagement (Campbell, 2007) and report extensively (Gray et al., 1995).

The temporal influence on the evolution of the CSR concept has been well covered in various works that were discussed in the literature review. Hence, in order to incorporate this dimension in the research, a longitudinal design was preferred. The pdf copies of CSR reports in the corporate websites were clearly dated and referred to the CSR activities of the company for a particular year. So, a cross-comparison between companies for different years becomes possible. The data collection began in 2017, so CSR reports were collected for that year and for 2008, to cover a ten-year period. Also, as a midpoint, CSR reports published in the year 2013 were also included. So, data that was collected pertained to companies that appear in the Fortune Global 500 list for each of the years, 2008, 2013 and 2017.

The focus in this research is on the oil and gas industry. However, the classification of the nature of industry in the Fortune Global 500 list meant that several companies would have qualified to be included in this study as an oil and gas company. Examples included companies involved in oil and gas operations, crude oil production etc. However, this would have again resulted in large volumes of data. Hence, the companies included in this study are ones that specifically belong to the ‘energy’ sector with the nature of industry classified as ‘petroleum refining’ in the Fortune Global list of companies.

Notably, although the country of origin (determined on the basis of where the official headquarters of a company is located) is also a key determinant in the way a company communicates on CSR, it is not included as a criterion for data selection for two reasons- firstly, application of other selection criteria could possibly already result in companies that are located in different countries and secondly, choosing countries beforehand in addition to other criteria may result in the data becoming a little too specific. So, while this thesis does not ignore the influence of country of origin in CSR reporting, it is not incorporated as a criterion for data collection.

Further, the reports that were included had to be standalone CSR reports in English that also contained images. The application of criteria for data collection is illustrated in Fig. 3.4.1(a). The manner of selection of the sample as described here is on the lines of the stratified purposive sampling technique as prescribed by Teddlie and Tashakkori (2009) for mixed methods research.

This sampling technique has characteristics of both probability sampling as well as purposive sampling and involves identification of sub-groups of the population from which cases are selected in a purposive manner.

The reports that were finally selected for analysis (Appendix 2) consisted of the CSR reports of British Petroleum PLC (BP), Chevron Corporation (Chevron), Exxon Mobil Corporation (ExxonMobil), China Petroleum & Chemical Corporation, or Sinopec Group (Sinopec) and Royal Dutch Shell PLC (Shell) for 2008, 2013 and 2017. These reports were readily obtained from their respective corporate

websites. Care was taken to

ensure that the reports were not region specific and that they related to the global operations of each company. The images were then extracted from the reports according to the process illustrated in Fig. 3.4.1(b) below.

The images extracted from the reports were either in the JPEG or BMP formats. For the purpose of uniformity, all of the images were converted to JPEG format. Initially, 610 images were selected for analysis after applying the exclusion criteria. However, differing proportions of 18 of the images from the different companies were spread between two pages leading to the question of whether they ought to be considered as one entity or two. A decision was made to consider them as a single entity since it is presumed that this is how the company would have intended the report to have been read. This is a logical presumption that

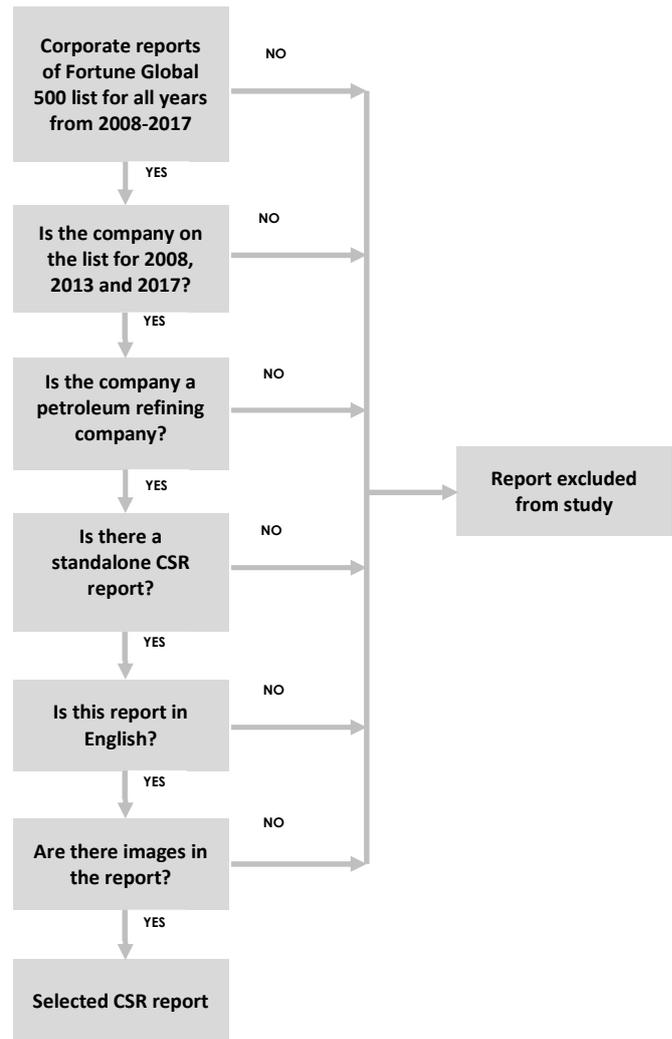


Fig.3.4.1(a) Data selection process

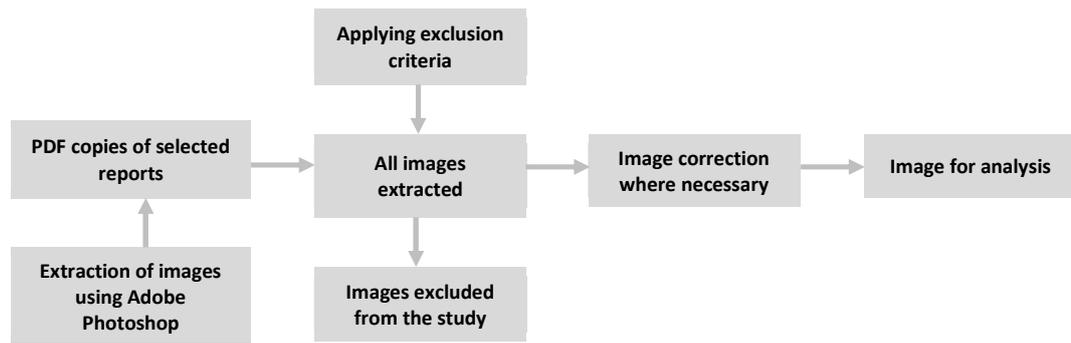


Fig. 3.4.1(b) Image extraction process

is also guided by how the researcher read the report. The page size also differed in these cases since the pages had to also be considered in combination. At the end of this process, 592 images were included for analysis.

The utility of software to carry out research, especially one that primarily consists of visual analysis like this one has been underscored by many researchers (Krippendorff, 2013; Rose, 2016). From a data collection point of view, this research deals entirely with images that are extracted from the pdf versions of CSR reports in corporate websites. Although working on hard copies of these reports is perfectly plausible, it becomes rather tedious and time consuming in comparison. So, Adobe Photoshop (CC 2015) was used for the extraction of images from the PDF copies of the report. As a widely accepted industry standard tool and with ready access available, no other tool was considered. Each of the extracted images was imported into the NVivo software (Version 11, 12) as a single source and coded therein. Multiple copies of the extracted images were placed in separate locations including Microsoft OneDrive in order to prevent loss of data.

3.4.2 Codebook development

After selection of the images, the next step was the development of categories in order to code the various representational aspects of the image/image-text combination. The categories are the main aspects of analysis while a code is a “word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data” (Saldana, 2016, p. 4). A codebook is essentially an aggregation of all of the categories used in coding and rules of their application. When it comes to unstructured data, this is sometimes also referred to as coding frame, while in content analysis it is referred to as coding manual (Bryman, 2016). This thesis will stick to the use of the term codebook. In developing the codebook, a number of requirements have to

be met (Rose, 2016; Schreier, 2012). Some of these have been considered as the guiding principles in the making of the codebook in this analysis and have been summarised briefly below:

- Unidimensionality: Each category of the codebook should relate to just one aspect of the material.
- Mutual exclusiveness: Within a category, a segment of the material must be assigned to only one of the subcategories.
- Exhaustiveness: It should be possible to assign each unit of coding to at least one category in the codebook.

It is possible for the categories of the codebook in QCA to be generated using either a concept driven approach, a data driven approach or a mixed strategy (Schreier, 2012). In a concept driven deductive approach, the knowledge for coding category development is derived from established theories or previous research as well as from aspects such as personal experience and logic. In the data driven inductive approach, the coding categories and subcategories are derived from data. However, as anticipated by Schreier (2012), in QCA, while it is not expected that all of the categories will be data driven, it is also the case that at least some of the categories will always be data driven. So, it is unusual in QCA to have an exclusively concept driven, or data driven approach and a combination of the two is the more common approach. This is the case with this thesis as well.

Adopting an interdisciplinary approach, a number of theoretical constructs have been instrumental in the development of the codebook. These have been discussed in the section on decoding the meaning of the image and multimodal texts (Chapter 2, sub-section's 2.4.3 and 2.4.5 respectively). The primary influencers are the visual social semiotic theory and multimodal analysis. A number of categories have also been adopted from previous visual and multimodal research. Also, in the tradition of qualitative research, this thesis also undertook an exercise in thoroughly examining the images selected for the study before concluding the process of codebook development. Such an immersion in data allows for a more tacit understanding of data (Suddaby, 2006). In this research, it was useful in capturing certain representational aspects that were not addressed in past research.

The immersion in images was also useful in highlighting that among images that were chosen for analysis, majority of the images depicted people while others did not. The presence or absence of people in the images meant that there was quite obviously different

representational aspects that were decipherable in either case. Although it was seen that in terms of broader category of textual metafunction, the presence or absence of people did not make a huge difference to how the categories had been defined, this was not the case as far as the ideational and the interpersonal metafunction is concerned. With the ideational metafunction, several demographic properties of the subjects depicted in the people images could be ascertained, while such properties were unavailable for non-people images. The nature of the representation of subjects in an image is not an aspect to be undervalued on the basis of the rhetorical purposes that it can serve. This has been demonstrated in several varied visual studies. For example, in his famous work on representation, Stuart Hall (Hall et al., 2013) is interested in the cultural depiction of aspects such as the race and gender of the subjects and the inferences that can be drawn thereof about the nature of power structures in society. In advertising, the likes of Messaris (1997) and Mulvey and Medina (2003) have studied how the subject appearance in terms of age, gender etc can invoke variable response from the viewer. In terms of the interpersonal metafunction, the presence of a subject and the relationship that the subject can invoke in the viewer is hard to replicate in a non-people image. In the examination of one such aspect, the gaze, Lutz and Collins (2003) show how the gaze of the reader and the subject depicted are charged with feeling and power that determine the ultimate meaning of the image. In the absence of a subject, such a meaning is not as easy to decipher. What this means is that there are differences in the rhetorical purposes that are served by people and non-people images. Hook and Glaveanu (2013) also acknowledge this and are of the opinion that human figures are particularly effective in terms of viewer engagement with the image on account of their ability to capture attention. This thesis acknowledges this by adopting a differential approach to analyse those aspects that are dissimilar between images that depict people and those that do not. This is reflected in the way the respective categories have been developed in the codebook.

Following an elaborate review of appropriate literature and theoretical frameworks, an analytical framework was devised as visualised in Fig 3.4.2 (a) below. The specific representation of interest, its associated definitions, rationale for inclusion and pertinence for analysis is as follows:

I) Image analysis:

- a) Page number and nature of the page on which image appears: Interest in whether the image appears on the cover page or the main body of the report. This is because

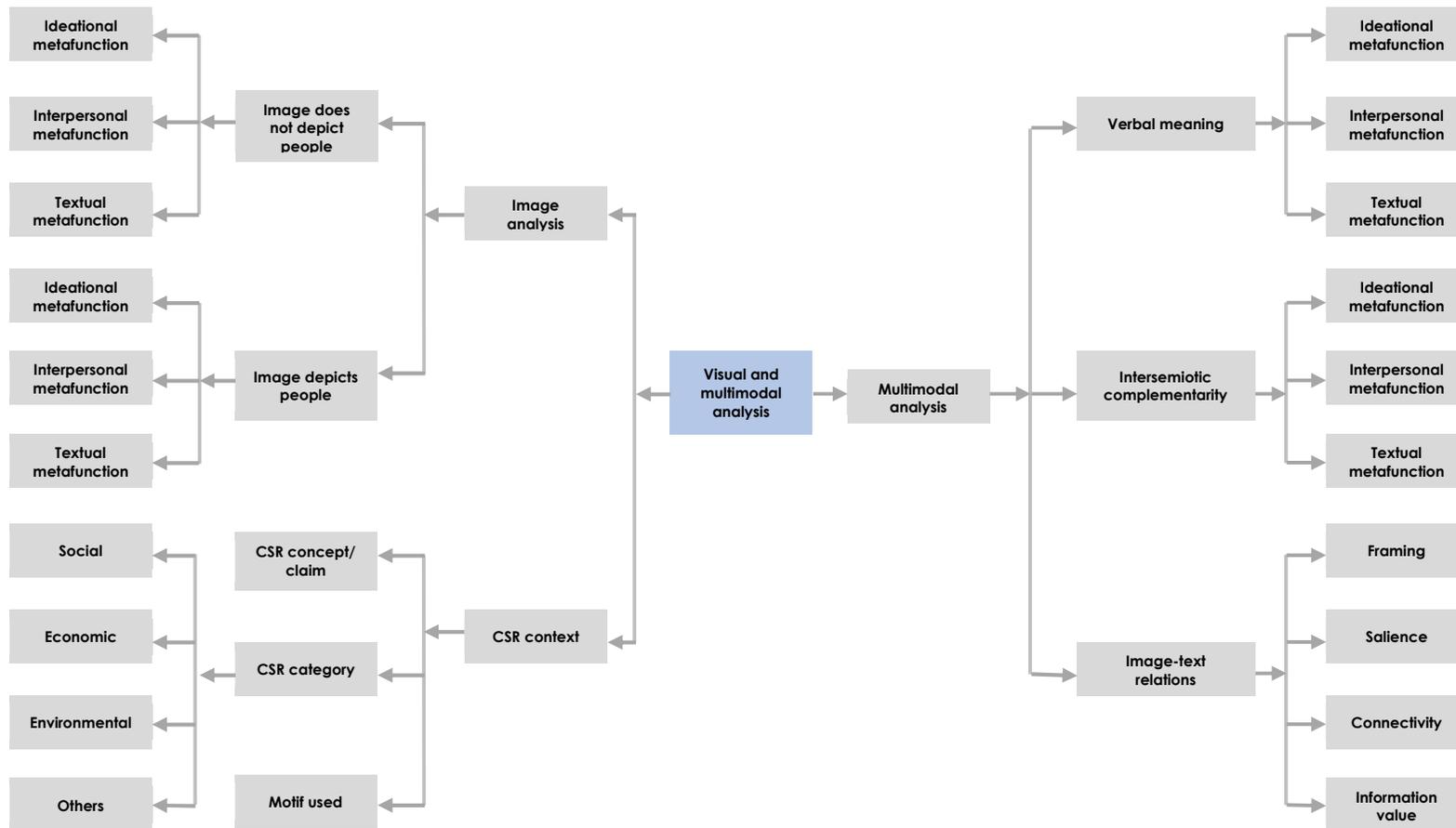


Fig.3.4.2(a) Analytical framework devised for the study

evidence from research on magazine covers indicate that the information on cover pages signify important cultural cues about social, economic, and political dispositions (Johnson, 2002).

- b) Image size: The effect and the salience of the image are accentuated by its size (Breitbarth et al., 2010; Garcia & Greenwood, 2015; Graves et al., 1996; Hrasky, 2012).
- c) Median brightness, saturation and hue of the image: Colour fulfils all the three metafunctions simultaneously (Kress & van Leeuwen, 2006). In their opinion, in order to analyse the semiotics of colour, its cultural associations as well as its distinctive features (such as tone, contrast, brightness, saturation etc.). The analysis in this thesis is merely limited to exploring three such features.
- d) Has the image been manipulated? Assessed by an internet based reverse image search, the image is said be manipulated simply by determining if it also exists in other forms elsewhere on the internet (changes such as cropping, mirroring, adding of design elements, change of colours etc.)
- e) Acknowledgement of image source: When an image that has been found to be sourced from agencies other than the company itself is accompanied with an attribution of source; this denotes authenticity on the part of the company.
- f) Ideational metafunction for images that depict people:
 - Number of subject(s): Number of individuals depicted can make a massive difference to the way in which people and the events that they engaged in are represented (Machin, 2007).
 - Gender of subject(s): A number of previous studies involving corporate reports such as annual reports (Benschop & Meihuizen, 2002; Bernardi et al., 2002; Bujaki & McConomy, 2010; Kuasirikun, 2011) and annual reviews (Duff, 2011) have been interested in studying the gender of the subjects depicted in the images with typically greater number of exclusively male subjects depicted typically in influential positions.
 - Age of subject(s): Although age has not been an aspect that has been the specific representation of focus in past studies, it is not an aspect to be ignored. The precedence for its consideration lies for example in the analytical framework of Pauwels (2012) where it is considered as a critical visual signifier.

- Is there a child present? The presence of a child can serve the rhetorical purpose of signifying innocence (Machin, 2007) and goodness of humankind (Davison, 2007). Also smiling children as a trope has been found to be used extensively in CSR reports in at least one study (Boiral, 2013).
 - Race of subject(s): There is a rich tradition in the field of both media and cultural studies as well as in accounting of the ideological nature of race representations (Duff, 2011; Machin, 2007).
 - Nature of activity performed: The analysis of activity reveals less obvious messages of the subject who has agency and the nature of this agency (Kress & van Leeuwen, 2006; Machin, 2007).
 - Are any of the subject(s) smiling? The beneficiaries of CSR projects are often depicted with smiles which connotes how companies make life easier and people happier (Breitbarth et al., 2010). When a subject is depicted with a smile, the viewer is prompted to enter into a social relation with them (Bell, 2010; Hyland, 2011) and it elicits a similar happy reaction in the viewer (Kress & van Leeuwen, 2006).
 - Setting of the image: The setting of the image determined by the circumstances in which the activity that is carried out by the subject has ideological connotations that are intended to bring in associations (Machin, 2007). The nature of these visual representations have been studied to a limited extent in corporate reports such as annual reports (Benschop & Meihuizen, 2002) and annual reviews (Duff, 2011).
 - Subject(s) relationship with company: The nature of the relationship between the subject depicted and the company have been studied in previous studies such as that by Garcia and Greenwood (2015), Benschop and Meihuizen (2002) and Duff (2011). The rationale for the analysis of this aspect lies in the rhetorical emphasis the company can possibly place in denoting more beneficiaries than employees.
- g) Ideational metafunction for images that do not depict people:
- Nature of object(s): In the absence of people in the image, the emphasis is on whether natural or man-made objects are depicted. This follows prior research on CSR reports that have reported extensive use of images that depict unspoiled nature (Boiral, 2013) and pleasing images of nature (Ramo, 2011).

- Activity depicted: Even in the absence of subject, images can denote action. For example, products moving on a conveyor belt.
- Image setting: A more simplistic analysis of the setting in comparison to people images that looks at whether the setting is indoor or outdoor is used.

h) Interpersonal metafunction- All images

- Viewer address: Following the work of Kress and van Leeuwen (2006) and concerned with the engagement between the viewer and the subject depicted, an image is a
 - Demand image when the subject(s) are looking at the camera/viewer prompting engagement.
 - Offer image when the subject(s) are looking outside the picture or at something within the image, resulting in lesser engagement with the viewer.

When there are no subjects depicted, the image is automatically considered an offer image as it offers information for contemplation.

- Social distance: Social distance signifies the physical proximity and intimacy between the subject(s)/object(s) and the viewer (Machin, 2007). Determined by how close the subject(s)/object(s) appears in relation to the viewer, for images that depict people, following the work of Harrison (2003), six different representations become possible:

- Intimate distance: Only the head and the face are visible.
- Close personal distance: The head and the shoulders are visible.
- Far personal distance: The subject is visible from the waist up.
- Close social distance: The entire figure of the subject is visible.
- Far social distance: The entire figure of the subject is visible and there is space around it.
- Public distance: The torsos of several subjects are visible.

For images that do not depict people, following the work of Kress and van Leeuwen (2006), three possible representations are possible:

- Close distance: Only the object is visible.
- Middle distance: Object is visible alongside a little space around it.
- Long distance: Object is seen alongside its surroundings in much more detail.

- Horizontal angle of interaction: The angle of interaction on the horizontal plane is indicative of how involved the image maker is in the scene that is depicted (Kress & van Leeuwen, 2006). There are three possibilities that exist for this representational aspect:

- Frontal angle: Object(s)/subject(s) are presented frontally to the viewer.
- Oblique angle: Object(s)/subject(s) are presented at various horizontal angles to the viewer.
- Side angle: Side view of the object(s)/subject(s) is presented.

The decreasing level of detachment and involvement with the viewer created as a result of this varies from frontal to oblique to side angle (Machin, 2007)

- Vertical angle of interaction: Vertical angle of interaction is associated with the notion of power in the way the subject(s)/object(s) are represented. Three possibilities exist for this representational aspect (Machin, 2007):

- High angle: Subject(s)/Object(s) are presented below the eye level of the viewer.
- Medium angle: Subject(s)/Object(s) are presented at the eye level of the viewer.
- Low angle: Subject(s)/Object(s) are presented above the eye level of the viewer.

With high angle, the viewer has more power whereas with low angle, it is the subject(s)/object(s) that has more power. At medium angle, both the viewer and the subject have the same power.

- Modality markers: Following Kress and van Leeuwen (2006), modality is included under interpersonal metafunction rather than ideational. Indicative of the ideology of representation, modality refers to the truthfulness of communication and how real a representation is (Kress & van Leeuwen, 2006; Machin, 2007). The following markers are made use of in this analysis to assess modality of the image:

- Articulation of depth: Subject(s)/Object(s) are presented as they would be in everyday vision as far as depth is concerned.
- Image background: The more detailed the background of an image, more its modality.

- Articulation of illumination: Specifically concerned with articulation of lights and shadows, the focus in this analysis is on the addition of an artificial source of illumination determined by the study of lights and shadows. The more natural the lighting, more the modality of the image.
- Degree of saturation: Although conceived as an analysis of the richness of the colours used in the image (Machin, 2007), this analysis limits to simply analysing if an image is colour or black and white.

i) Textual metafunction- All images

- Presence of cultural symbol: Cultural symbol is any element or combination of elements in an image that tells the viewer how to read an image (Machin, 2007).
- Size of the biggest element: Size of an element in an image is an indication of its salience (Kress & van Leeuwen, 2006).
- Prominent colour of the image: Although there are several possibilities that exist for the analysis of various aspects of colour in what has been described as the semiotics of colour (Kress & van Leeuwen, 2006; Machin, 2007), the interest in this analysis is in the most prominent colour of the image.
- Image focus: Aspects of the image can be made salient making it the aspect of focus (Machin, 2007).
- Elements of the image with saturated colours: Aspects or elements of the image can be made salient by providing it with saturated colours in contrast with other elements (Kress & van Leeuwen, 2006).
- Elements of the image on the left/right: Elements on the left side of an image are understood to be as a familiar or common sense knowledge and those on the right side is new information to which the attention of the viewer is sought (Kress & van Leeuwen, 2006). So, the element on the right is the one to which the attention is sought by the image maker. This is based on the notions of how text are to be read in the Western culture.
- Elements of the image on the top/bottom: Elements on the top have the value of being generalised or ideal while the elements in the bottom are more grounded, or down to earth or real (Kress & van Leeuwen, 2006). In general, it is the elements on the top that is salient.

- Elements of the image on the centre: The central element in an image is most salient (Kress & van Leeuwen, 2006).

II) Multimodal analysis- All images

a) Verbal meanings:

- Nature of the effective text: The ‘effective text’ is needed to be defined in terms of its usefulness in the analysis of the image. This could be of any of the following three types:
 - Descriptive text: The text explains what is depicted in the image.
 - Non-descriptive, linked text: The text does not describe the image but is of a similar nature and may be associated with the same general theme. For example, the text “Environmental stewardship” and the image of a forest.
 - Non-descriptive, non-linked text (Simply cohabiting text): The text neither describes the image, nor is linked to the image, but simply occupies some space in the same page.
- Identification: A description of what or who is represented (Royce, 1998).
- Activity: A description of what action is taking place (Royce, 1998).
- Circumstances: A description of the settings in which the action is taking place and the means by which the action takes place (Royce, 1998).
- Attributes: A description of the qualities and characteristics of the subject(s)/object(s) (Royce, 1998).
- MOOD: MOOD relates to the way the readers are addressed (Royce, 1998).
 - On the basis of the analysis of clause realising speech function, the MOOD element could be in the form of an offer, command, statement, or a question.
- MODALITY: MODALITY in the verbal context is analysed, on the basis of the detail provided in the text. Following Beck et al. (2010), three possibilities exist:
 - Low: Text provides little detail of an actual issue and instead pertains to an overarching CSR theme.
 - Median: Text provides a detailed account of an issue and identifies clearly the actors involved, activity and circumstances.

- High: Alongside a detailed account of an issue and identifying clearly the actors involved, activity and circumstances, the text also provides qualitative explanations over and above that provided in the median category.
 - Subject(s)/Object(s) highlighted: The subject(s)/object(s) that is/are highlighted in the text.
- b) Intersemiotic complementarity (Based on Royce (1998, 2010))
 - Ideational complementarity: The ideational intersemiotic sense of complementarity is obtained through a qualitative comparison of results obtained with regards to the visual and verbal ideational representational aspects. The original categories in the framework i.e. repetition, synonymy, antonymy, meronymy, hyponymy and collocation were simplified to the below two categories
 - Related or similar experiential meaning
 - Unrelated or dissimilar experiential meaning
 - Interpersonal complementarity sense of MOOD: The interpersonal intersemiotic sense of complementarity of MOOD is obtained through a qualitative comparison of results obtained with regards to the visual and verbal representational aspects of the interpersonal sense of MOOD.
 - Identical form of address
 - Non-identical form of address
 - Interpersonal complementarity sense of MODALITY: The interpersonal intersemiotic sense of complementarity of MODALITY is obtained through a qualitative comparison of results obtained with regards to the visual and verbal representational aspects of the interpersonal sense of MODALITY.
 - Attitudinal congruence
 - Attitudinal dissonance
 - Textual complementarity: The textual intersemiotic sense of complementarity is obtained through a qualitative comparison of results obtained with regards to the visual and verbal textual representational aspects.
 - Somewhat similar highlighting
 - Exactly similar highlighting
 - Dissimilar highlighting

- c) Image-text relations (Based on (Harrison, 2003; Kress & van Leeuwen, 2006; Machin, 2007))
- Image positioning relative to text: The relative positioning of the image with respect to the associated text is significant from the point of view of the salience it affords the image. This follows from the relative spatial positioning of elements within an image and mentioned under the textual metafunction above. Five possibilities exist for the relative positioning of the image with respect to the text:
 - Left: The image is placed to the left of the text making the image less salient.
 - Right: The image is placed to the right of the text making the image more salient.
 - Centre: The image is placed at the centre of text surrounding it making it more salient.
 - Top: The image is on the top of text making it more salient.
 - Bottom: The image is on the bottom of the text making it less salient
 - Triptych: The image is at the centre with text on either side of it or above and below it which makes the image more salient.
 - Image/text in background? The mode that is in the background is less salient in relation to the other.
 - Is the image in the form of a watermark? When the image is in the background (usually incorporated as a stylistic element), it is the less salient mode.
 - Image size relative to text: The mode that is bigger in size is the more salient mode.
 - Image/text is more attractive? Subjective assessment of the mode that is more attractive.
 - Framing: Framing relates to whether the image and the text are presented as a separate unit or in relation to each other (Machin, 2007). There are four possibilities that exist:
 - Segregation: Image and text are separated by a boundary, they are separate, occupy different domains and are of a different order.
 - Separation: The image and text are separated by empty spaces and there is no physical border.

- Integration: The image and text occupy the same space and they can be placed over one another.
- Overlapping: Either of the image or text creeps into the space that is separated for the other.
- Connectivity: Connectivity is concerned with the way the two modes are linked to each other. Conceived by Machin (2007) in the original framework under framing the two possibilities for connectivity:
 - Rhyme: The two are connected in some or different frames using colour, size etc.
 - Contrast: The two are made to contrast with each other with the use of colour, size etc.

III) CSR context- All images:

- a) Motif(s) used, and CSR claim(s) made: The motif is defined as “A (usually recurrent) feature of a composition, esp. a distinctive or salient one” (Oxford University Press, n.d.-c). A number of researchers have identified a number of such motifs that are associated with a multiplicity of CSR related claims (Boiral, 2013; Breitbarth et al., 2010; Garcia & Greenwood, 2015; Hollerer et al., 2013; Hrasky, 2012). While the motifs are identified by looking at the image and the effective text, the claims are identified by looking only at the effective text.
- b) CSR category: By considering both the image and the effective text, the CSR category could be any one of the following:
 - Social: Images of staff, employee interaction with community and stakeholder groups, health and safety issues
 - Economic: Images depicting industrial assets, production process, manufactured products, offices
 - Environmental: Images depicting renewable energy, planting trees, recycling
 - Others: Images that cannot be placed exclusively in any/any one of the above categories, multiple claims, generic claims, non-specific subject matter.

The complete codebook developed on this basis with all the categories used in the analysis is provided in Appendix 3. Schreier (2012) prefers the use of the term’s categories/dimensions and sub-categories and this is the terminology followed in this chapter. However, in the codebook and in the analysis, this thesis prefers the use of the terms variable to denote the

specific representational aspect of interest and categories to denote the different values that this variable can potentially have.

Vourvachis and Woodward's (2015) review of content analysis approaches in CSR reports raises concerns about how the analytical categories in a number of studies do not include coding rules and illustrative examples. They also highlight the need for coding categories to be derived by reference to shared meanings and for the analysis to be replicable. Following this, and using recommendations from Boyatzis (1998) and Schreier (2012), the categories included in the codebook in this thesis includes a name or a clear reference to the representational aspect of interest which in most instances is in the format of a question, a description of what is meant by it as well as illustrative examples and decision rules where necessary. Although it has been suggested that illustrative examples are to be included for every category (Schreier, 2012), it has only been limited to the categories that are potentially less clear due to the larger number of categories in this codebook. Also, as noted in Potter and Levine-Donnerstein (1999), devoting too much time on reliability controls will mean that the focus is shifted away from the actual subject of interest that is being studied.

3.4.3 Piloting the codebook

The codebook, though mostly based on well-developed theoretical frameworks and past studies, is a new instrument of analysis. So, following recommendations in various methodological textbooks that suggest that it is always a good practice to try out the coding categories on part of the research material, in what is referred to as the pilot phase of QCA (Schreier, 2012), this thesis coded a sub-set of the images in a manner that mirrors the conceived procedure in the main analysis. Although in research involving hypothesis testing, it is suggested that the material used in the pilot phase should be different to the one in the main analysis (Neuendorf, 2002), in QCA, it is suggested that it is better to make use of the same material as the main analysis as the concern here is the utility of the instrument in obtaining detailed descriptions of the selected material (Schreier, 2012). Following recommendations from Schreier (2012) of coding at least 10% of the material in the pilot phase as a “reasonable trade-off between variability and practicability” (p.151), 59 of the 592 images were coded in the pilot phase.

As a result of the pilot study, a number of concept and logic driven categories were modified to accommodate the specificities of the research material. Some of the descriptions of categories that were still ambiguous were refined so that they were more lucid. Where the

decision rules were unclear leading to differential coding, these were modified and supplemented with examples. In categories where the image could be not coded assuredly in any of the subcategories, an unclear subcategory was introduced. Some of the more important examples of these modifications are as below:

- There was a great deal of confusion with regards to what is to be considered as the text that is associated with an image. Most methodological textbooks including that of Kress and van Leeuwen (2006) simply mention the term without defining it properly. Among, CSR reports analysed, it was far too complex to identify which of the text should be considered as the associated text. The nature of image-text combinations were fairly disparate- the text sometimes overlapped the image, they were mostly descriptive of the image, while at other times, they were not, they were sometimes segregated by some form of highlighting, sometimes a single image was embedded in a large body of text, two images were sometimes associated with same text, two texts were sometimes associated with the same image and sometimes the descriptive text for an image was found on another page (see Chevron example discussed in subsection 2.4.4, Chapter 2). So, this was a category that needed clarity and so, clear rules had to be drafted to specify the nature of text to be considered for each category. These have been described under the heading- Multimodal context in the codebook as well as in the research findings chapter (Section 4.7).
- In the verbal meanings section of the codebook, the category on modality which explains the confidence of the speaker towards the truth, was proposed to be assessed initially on linguistic terms on the basis of the nature of adverbs/verbal operators in the text as suggested by Halliday and Matthiessen (2004). However, during the analysis in the pilot phase, especially in cases wherein long texts were involved, it was found to be difficult to analyse text on these terms. A useful substitute from the more relevant accounting research was found in the work of Beck et al. (2010), who categorise disclosure content in terms of the narrative detail in them. This has been adapted in this research to reflect modality in terms of narrative detail of the associated text. The codebook provides further details of this category (Q89 of the codebook, Appendix 3).
- In the category that is concerned with the ideational intersemiotic complementarity, the codebook originally contained categories of repetition, synonymy, antonymy, meronymy and hyponymy which were taken from Royce's (1998) original

framework. However, the differences between these categories were difficult to decipher in practice as found in the pilot phase. Also, it was felt that such level of detailing of ideational intersemiotic complementarity was more suited for core linguistic studies. So, it was modified into just two categories- related or similar experiential meaning and unrelated or dissimilar experiential meaning.

While the pilot phase resulted in the development of the instrument to the extent that it provided the researcher with the confidence to pursue the main analysis, there was some additional minor revisions to coding categories that were done during the main analysis as well. However, when this was done, the entire material that was worked upon until that stage was re-worked for those modified categories.

3.4.4 Quality checks

The assessment of quality of the codebook was made using the commonly used criteria of reliability and validity. According to Krippendorff (2013, p. 267) a research procedure is reliable “when it responds to the same phenomenon in the same way regardless of the circumstances of its implementation”. In other words, it is related to a consistency in judgement (Boyatzis, 1998) that is free of error (Schreier, 2012). Validity on the other hand is concerned with the integrity of the findings that result from research and is the quality that leads one to accept these findings as true (Krippendorff, 2013). In QCA terms, the validity of the codebook depends on the ability of its categories to adequately capture the meaning of the concepts that it is used to study (Schreier, 2012). It is to be noted here, that this research is a mixed method study consisting of both qualitative and quantitative strands, so the question to be addressed is if it would be suboptimal to apply the criteria of reliability and validity which have originated from the quantitative tradition to the qualitative strands of this research? Bryman (2016) notes that there are a number of qualitative researchers who have employed reliability and validity as criterion for assessing the quality of their research. The precedence in the works of the proponents of QCA (Mayring, 2014; Schreier, 2012) is also indicative of the acceptance of these quality criteria for assessment. So, using measures of reliability and validity, the primary questions that this sub-section looks to address are:

- Are the categories of the codebook allowing for the analysis of the actual concepts that they are being used to analyse?
- How accurate and error-free are the results of this analysis?

In order to address the first of these issues, since a number of categories in the codebook are concept driven, following the recommendation of Schreier (2012), content validity is the measure that is made use of. In assessing content validity, expert evaluation of the codebook was actively pursued. During regular supervision meetings detailed discussions of the various categories were carried out. At a very early stage, opinion of Prof Elaine Hall, a known expert on visual methodologies was sought who kindly agreed to carry out a trial coding of a number of selected categories, following which consistency checks were carried out. The codebook was also reviewed by several senior academics and participants at the 5th Emerging Scholars Colloquium (ESC) at the 30th International Congress on Social and Environmental Accounting Research, 2018 conducted by Centre for Social and Environmental Accounting Research (CSEAR), University of St. Andrews, Scotland, where the research was presented. These discussions were critical in clearly defining the categories and coding rules and the general shape of the codebook.

In order to assess the accuracy of the codebook, this research relies on measurement of internal reliability (Schreier, 2012) or test-retest reliability (Boyatzis, 1998) which is a measure of consistency of the results obtained from the instrument over time. This process involves a single coder who applies the codebook to a portion of the research material at different intervals of time to measure what is referred to by Krippendorff (2013) as stability of the coding procedure. There are two ways in which reliability of this nature is measured- percentage agreement or correlation measures such as Krippendorff's alpha or Cohen's Kappa. This research makes use of percentage agreement as a measure of reliability. The same sub-set of images i.e. 59 of the 592 that were coded in the pilot phase was re-coded on two other occasions- the first during the main analysis phase, which corresponds to time, T1, the second, two months later, referred to as T2. The percentage agreement in coding at T1 and T2 was found to be 98%. Although most categories had a very high agreement of 95-100%, some of the categories were not as consistent. The information value category under the broad category of textual metafunction for images in one of its categories had a percentage agreement of 80% which also happens to be the lowest of for all categories. Similarly, the image-text separation category had a relatively lower percentage agreement of 93%. Among non-people images specifically, the categories of vertical angle of interaction (80%) and horizontal angle of interaction (95%) also had lower percentages of agreement. However, these were not considered to be low enough to consider a re-evaluation of the way these categories were defined and hence were retained as they are.

3.4.5 Main analysis and presentation of findings

This sub-section outlines the key considerations in what are the final stages of QCA- carrying out the main analysis and the presentation of results from the analysis. The tasks that these stages emphasized were- coding of all of the images chosen for the study using the codebook designed, making comparisons between codes where required and finally presenting the results in a manner that will allow for its interpretation in the context of the nature of the research questions. A number of these tasks are easily accomplished on computer assisted qualitative data analysis software (CAQDAS), so one of the first decisions that had to be made was whether several of the analysis stages had to be carried out manually or by employing specific software. With CAQDAS the coding and retrieval process is faster and more efficient and there is enhanced transparency (Bryman, 2016). Also, although the qualitative interpretation of the images still lies with the researcher, CAQDAS can take over several of the manual tasks involved in analysis. A few specificities of this research make it more amenable for the analysis to be carried out on a computer. Firstly, the images are procured from the pdf copies of the CSR reports on company websites, so they are essentially soft copies. Secondly, the research aims at carrying out a detailed and holistic analysis of images and this is the reason why there are a vast number of coding categories devised. Although working on hard copies is perfectly plausible, it becomes rather tedious and time consuming in comparison. On a cautionary note though, the reading and interpreting of the image may also be influenced by the conceptual space produced by the software used in coding images which can influence how the analysis is carried out (Basset, 2011). So, although with recent version of CAQDAS, there are several functionalities that are useful in the analysis of images, in this research only a restricted part of the functionality of CAQDAS was used. These are aspects that aid in the organization of the research material and the other aspects of analysis as well in documenting the different stages. NVivo (Version 11 and 12) was chosen in this research due to its popularity as well as provision of access to its full version that was available for this research.

The analysis of the images proceeded as follows:

- The image and the page on which its associated text existed were combined into a single file using Adobe Photoshop (CC 2015) and imported into NVivo as a single source.

- These source files were placed in separate folders depending on whether they depicted people or not.
- Separate case classification sheets were created for each of the people and non-people images and corresponding to the categories, attributes were created with the possibility of being assigned values corresponding to the particular image.
- The completed classification sheets were exported for further analysis with the possibility of verifying the corresponding source files in NVivo when seeking clarity on coding.

Apart from NVivo, several other technologies have been used in different stages of this research. At least on a couple of occasions in this thesis, the use of Adobe Photoshop (CC 2015) for various purposes has already been mentioned. This apart, Table 3.4.5(a) below provides a consolidated list of the different technologies that were used for the data collection and analysis. Listed alongside the technology is information on the criteria used for their selection, how they were validated and finally used in the study.

In presenting the results of the analysis, for a major part, this research adopts a quantitative strategy (Schreier, 2012) of presenting findings which relies on determination of the frequency of the research material being sorted into different categories/sub-categories. Such a strategy is ubiquitous in QCA, although the use of inferential statistics is usually not ruled out (Schreier, 2012). However, this research relies solely on the visual representation of the frequency of occurrence of the categories and refrains from carrying out any statistical analysis. The use of visualisations is towards exploring the patterns and structures in the data and helps in the interpretation of data. However, on this basis, there are neither claims of statistical significance in observations nor visualization being an end by itself that are made in this thesis. Simple forms of visualisation such as line graphs are used where possible and more complicated visualisations such as correspondence analysis is used in some sections.

Correspondence analysis (CA) is one of the most widely used multivariate analysis technique for the analysis of data in contingency tables (Bock, 2011). It is a useful method for analysing the relationship between categorical variables and is analogous to principal component analysis used for continuous variables (Le Roux & Rouanet, 2010). It is a method of data analysis used for summarizing data in large tables and can be seen as an extension of the principals of the simple scatterplot (Greenacre, 2007). While conventional scatterplots are

Software tool	Purpose and other notes	Quality Assurance	Other technologies considered
Adobe Photoshop (CC 2015) Proprietary software	Extraction of images from PDF copies of report, Combining images and pages of CSR reports	Widely accepted industry standard for image editing	None
ImagePlot Free software available at http://lab.softwarestudies.com	Extraction of properties such as size, brightness, hue and saturation of an image. This is done by running macros such as ImageSizeReport.txt and ImageMeasure.txt within ImagePlot	The size information for about 10% of the data obtained from ImagePlot were checked with those obtained using Adobe Photoshop (CC 2015). They were found to be perfectly matching.	Many of these properties could also be extracted from Adobe Photoshop (CC 2015). However, ImagePlot allows for batch processing of several images, thereby saving time.
TinEye Colour extraction Online tool from https://labs.tineye.com/color/	Extraction of information regarding the prominent colours used	Information checked with what is evident to the naked eye	None
Google Images & TinEye (https://tineye.com)	Reverse image search. Although totally different technologies, these two tools were used in conjunction with each other since each site referred to a different database of images.	The best available tools in the market for the purpose with the largest database of images. Both sites were considered instead of preferring one over the other	None
Gephi Open source network analysis and visualisation software https://gephi.org/	Mapping of relationships between Motifs, CSR claims and categories	None	Social Network Visualizer (SocNetV), NVivo. Gephi had greater flexibility and better visualisation.
Displayr Online analysis and visualisation software https://www.displayr.com/	Plotting of Correspondence Analysis (CA) plots for analysis.	The plots and the statistics produced by Displayr and other software such as XLSTAT were the same. With Displayr it is possible to scale the row variables in an Asymmetric (Row) map.	XLSTAT was not used as the asymmetrical maps caused the clustering of row variables. SPSS was tried and not used since it referred to theory and terminology different from that of Michael Greenacre, whose theory on CA guides this analysis.

Table 3.4.5(a) Technologies for research

useful when the number of variables is small, in large tables, where the relationship between a number of variables are to be examined, scatterplots are inadequate and incapable of presenting data in a useful fashion. The usefulness of CA lies in its ability to sum up the most pertinent information from a large contingency table in the form of a geometric representation that facilitates the interpretation of the structures in the analysed data (Hjellbrekke, 2019). This thesis refers primarily to the literature on CA by Michael Greenacre (Greenacre, 2007) whose works are pioneering in the English language literature on the topic. Principally, the way CA works is by using the information in a contingency table and presenting the row and column categories in a map/plot with each row or column category represented as a point in the plot. The average profile for the table is represented at the centre of the plot and is referred to as a barycentre or centre of gravity. The distances between points in the plot are the chi-squared distances enabling a geometric representation of the statistical association between categories. Inertia (total variance) is a measure of the strength of the association in the table and depends on the distances between various points in the plot and the barycentre. Longer the distance, more the value of inertia (Hjellbrekke, 2019). Optimal two-dimensional representation is obtained using the combination of the two dimensions that add up to the maximum inertia or in other words, sum up the profiles in the best possible manner. The coordinate points for the categories can either be standard coordinates or principal coordinates. For standard coordinates, mean is 0 and variance is 1 or the weighted sum of the squares of a set of standard coordinates along any dimension is 1 (Greenacre, 2007). In the case of principal coordinates, this weighted sum of the squares of a set of principal coordinates along any dimension is equal to the principal inertia of the dimension (Hjellbrekke, 2019). There can be two types of CA maps on this basis- a symmetrical plot wherein both row and column categories are plotted in principal coordinates and the asymmetrical plot wherein one of the two is plotted in standard coordinates while the other is plotted in principal coordinates. The convenience of a symmetric plot is that the cloud of category points is spread out in the map while in an asymmetric plot, they are not as spread and usually gather around the centre resulting in overlapping category variables. However, in a symmetric plot, it is not possible to interpret the row-column distance directly, while this is justified in the case of asymmetric plot (Greenacre, 2007). In order to overcome this issue, Displayr has the provision for the use of what is termed as row principal (scaled) normalisation which is essentially an asymmetric CA plot wherein the column coordinates

are scaled on the same scale as the row coordinates. This reduces clutter at the centre while avoiding overlapping of category labels.

Bock (2011) notes that CA is open to being misinterpreted in different ways and in most presentations, there are no clear-cut instructions on how the interpretation has been made. In order to address this concern, detailed information is provided in the chapter on findings and analysis (sub-section 5.2.2 and introduction to section 5.3, Chapter 5) on how CA has been used in this thesis to analyse the relationship between variables.

This approach of according importance to data presentation and interpretation in visual forms perfectly aligns with the general emphasis in this thesis on the role of visual communication and its capacity to tell stories of a different nature to pure numbers or statistics.

3.5 Ethical considerations

Research ethics are closely associated with paradigmatic and theoretical assumptions (Payne, 2000). This is the reason why as part of the pentad of factors (Fig. 3.2(a)), an explication of the ethical considerations is not only imperative in terms of the influence it can have on research by itself, but also in terms of how it relates to other research considerations already discussed in this chapter. This is the reason why it is visualised as having a dialectical relationship with the other research considerations in the pentad of factors.

The ethical considerations for social research are well documented in a number of methodological textbooks as well as in guidelines issued by research organisations such as the Economic and Social Research Council (ESRC). However, there is a broad agreement in literature that these considerations can neither be prescriptive or context-independent (Rose, 2016). Harm to participants, informed consent, invasion of privacy and deception are some of the ethical considerations that have been identified in earlier research to be important to be addressed in research (Diener & Crandall, 1978). More recently, Patton (2002) raises several other areas of concern— privacy issues, risk assessment, confidentiality, data access and ownership and researcher mental health. Situated within the social science research realm, while these ethical considerations are to be accorded their due importance in this research, this was done within the ambit of the ethical implications of also carrying out research on visuals- another broad categorisation that this thesis falls under. However, it is to be noted that guidelines on ethics of visual research are lot less developed in comparison to social science research involving written or spoken texts (Rose, 2016; Wiles et al., 2011).

Wiles et al. (2011) in one of the pioneering works in this area provide a useful overview of the factors that shape ethical decision making when making use of visual methods. The contemporary considerations that shape ethical decision making in a visual research project according to this overview are- legal and copyright issues, adherence to guidelines issued by regulatory bodies, frameworks and ethics committees, issues of anonymity and confidentiality and the researchers own disposition to morality and ethics. This overview is a useful starting point for the discussion of ethical considerations. However, since this is a broad brushed approach to visual ethics, only aspects that are pertinent to this research are discussed in this section. Particularly useful from the point of this research is the consideration of the origin of the visual material being researched- researcher generated, participant generated, or researcher found (Prosser, 2007). This is because, depending on these, different ethical considerations become more prominent in a research project.

In this research, the research material belongs to the researcher found (Prosser, 2007) category. The images are extracted from the pdf copies of the CSR reports that have been published in the company websites. The companies have opted to put these documents in the public domain and have provided unrestricted access to anybody interested in these reports. However, while not ignoring the statements made with regards to lack of clarity on what is a public or private domain especially when it comes to electronic communication (Bryman, 2016; Wiles et al., 2011), as sole copyright owners of their reports and all of the contents within, the argument this research makes is that issues of confidentiality and anonymity in engaging with images in these reports do not arise in this research. There is some precedence for this line of argument. Pace and Livingston (2005) have argued that electronic information can be used in research provided it is publicly archived and available, is not access protected, is not sensitive in nature and site policy does not prohibit use of the material. Also, there is sufficient precedence in management and accounting literature of the use of electronic copies of CSR reports for research. So, it is not necessarily the use of images from these reports for research that is the problem as is its reuse in the researcher's work towards illustrating a point from the research. Reflecting on this predicament, Davison (2015) laments that for such reuse of images in the researcher's work, multiple permissions are needed to be obtained through negotiating a complex legal quagmire which can often result in conservatism when it comes to reuse of images while presenting findings. Under UK laws, according the guidelines provided in the document 'Exceptions to Copyright: Education and Teaching' (Intellectual

Property Office, 2014) the reuse of copyrighted works is allowed in the educational context in any medium provided the following conditions are fulfilled (p.3):

- The work must be used solely to illustrate a point.
- The use of the work must not be for commercial purposes.
- The use must be fair dealing; and
- It must be accompanied by a sufficient acknowledgement.

While most of these conditions are easily fulfilled in the context of this research, the grey area lies in the definition of ‘fair dealing’ which as per the government’s own guidelines are a “matter of fact, degree and impression” (Intellectual Property Office, 2014, p. 12). Rightfully, questions of copyright and associated laws have often been branded as far too complex (Rose, 2016). So, although this research would have greatly benefitted from reuse of at least some of the images for illustrative purposes, this has not been done due to the possibility that this may contravene copyright laws.

With regards to the organisational guidelines that have shaped the ethical approach of this thesis, the source that has most constantly been referred to is the Northumbria University Research Ethics and Governance Handbook (Northumbria University, 2014, 2020). Prior to commencement of research, approval was sought and obtained from the ethics committee of Northumbria University and there were no substantial changes made in the research design from this approval stage.

Finally, from a personal point of view, in approaching the ethical dilemmas, the researcher adopts a consequentialist approach (Wiles et al., 2011) that aims to be morally right in producing the greatest balance of good above evil. In this approach, the course of action chosen is always one that is the most beneficial to the wider society. In doing so, the endeavour has been to maintain the highest professional standards, engage in reflexivity, discuss teething problems with concerned authorities and acknowledging the context-embeddedness of ethical decision making. Table 3.5 (a) below provides a summary of the ethical issues that were encountered during different stages of the research and how these have been addressed in this research.

Stage of research	Ethical issues of note	How was the issue addressed?
Before research commenced	Approval of research project from the University ethics committee	Submission and grant of approval (Submission ref: 1015)
	Need to develop an understanding of the expected standards of ethical behaviour throughout the project	Perusal of Northumbria Research Ethics and Governance Handbook which was referred to throughout the research
	Examination of self-bias or vested interest in the study	Self-reflection and discussions with supervisor
Data collection	Access to research material	Only material that was available in the public domain that was free to access has been used.
	Mitigating errors that could skew data	Wherever possible, validated technologies were used.
Data analysis	Possibility of selective engagement with data to concur with preconceived opinions	The alignment with pragmatic paradigm and a critical subjectivity approach brings a degree of objectivity to what is primarily a qualitative project. Despite being quite exhaustive in nature, most relevant findings have been presented.
Interpretation and presentation of findings	Inadvertent falsification of data and findings, plagiarism	All efforts were made to present findings honestly. The data and details of analysis will be made available for scrutiny.
	Dealing with copyright issues arising out of the need to reproduce images from CSR reports for illustration purposes	Since there is a degree of complexity with regards to image use of this nature, it was decided not to use it in this thesis
	Since visualisation of the findings is what is chosen in this thesis, there is a possibility that it can be manipulated in different ways to tell a desired story	The same measures, aspect ratios and visualisations are made use of in each section/chapter that deals with a certain aspect of representation.
General housekeeping	Transparency in research procedures, records of raw data	The data and details of other research procedure will be made available for scrutiny.
	Storing of data	Data stored in several secure locations
	Sharing of data and findings	Dissemination based on university regulations and supervisor guidance.
	Proof of compliance with ethical guidelines	The data and details of other research procedures will be made available for scrutiny.

Table 3.5 (a) Ethical decision making in research

3.6 Methodological limitations

While the chapter so far has engaged in discussions of several methodological considerations and provided justifications for the methods chosen, there are many inherent limitations that this section will reflect on.

This thesis continues in the tradition of what has been seen in accounting research literature as a significant bias towards large private sector organisations in developed countries (Gray et al., 2010). While by including Sinopec in the analysis, there is some diversity in data, this was mandated more by the company meeting the sample selection criteria than any concerted

attempt by the researcher to reduce bias of the nature mentioned. The selection of the Fortune Global 500 oil and gas companies was on the basis that greater number of these companies published CSR reports (KPMG, 2017) and the recognition that they were some of the most active players in CSR (Woolfson & Beck, 2005). However, the possibility of a contrast in the representational aspects of the image among organisations in the public sector, NGO's or companies of smaller sizes presents an interesting agenda for future studies.

One of the drawbacks of the use of the use of Kress and van Leeuwen's (2006) framework as a broad-based tool for the analysis of images and image-text combinations is that it does not consider the unique influence of the specific culture in which the visual is embedded. In the author's own admission, their concepts are based on Western notions of visual communication especially when it comes to visual directionality (Kress & van Leeuwen, 2006, p. 194). Having made this acknowledgement however, there is little further explanation or reasoning in their work on how it impacts their framework (Meng, 2013). This implies that using their framework will entail considering if the analysis needs to be limited to images produced in the Western culture. This research mitigates this issue by only considering images that have been obtained from reports addressed to a Western audience. So, reports in English language are the only ones that are included in the study with the presumption that such reports even if produced by an Eastern sign-maker is addressed to a Western stakeholder. Although it may be argued that the cultural influence in producing these visuals may still not be fully addressed, this research acknowledges this issue as an unmitigated limitation.

The proposed analysis consists of breaking the image down into codes in order to decipher how an image is represented. This thesis is aware of the scepticism there exists with regard to such an approach- It does not discriminate between an aspect of one image that is perfect example of the code from the same aspect of a second image that is weak example of it (Rose, 2016), it is ineffective in drawing casual relationships between variables (Berg, 2001) and it does not accommodate for the polysemous nature of the image (Davison, 2015). In order to address these concerns, this thesis would like to clarify that the analytical approach of this thesis is dictated by the nature of the research question. It is primarily a theory-guided exploratory research that is designed to capture several different representational aspects of the image while being open minded about whatever new categories may emerge from the data. Where possible and relevant, differentiation of categories to exemplify weak and strong examples of a code has been made. In the spirit of the exploratory nature of this research,

only speculative causal links are drawn between some variables on the basis of visualisation of data. Lastly, this research is aware of the futility in attempts to capture the true meaning of any image. In fact, many accomplished researchers have admitted that this is simply not possible (Kress & van Leeuwen, 2006).

3.7 Chapter summary

In presenting the methodological approach of this research, this chapter has attempted to explain the different factors that have contributed to decision making in this regard. Decisions with regards to five of the key considerations – paradigmatic, theoretical, practical, personal and ethical are the most instrumental in the shape that the research design took in this thesis. These considerations were conceived to have a dialectical relationship with each other, and each criterion was discussed in detail in a logical fashion. Aligning with a pragmatic stance which prioritises the usefulness of a research method in answering the research question was found to be most appropriate paradigmatically. This also allowed for the analysis of what was perceived as quantifiable and non-quantifiable representational aspects of the image.

Following a detailed exposition of theories used in the study of the image, visual social semiotics and multimodal analysis were found to be the most useful theoretical frameworks for analysis in the context of this research. The analytical approach for this thesis emerges from the qualitative content analysis tradition of the likes of Mayring (2014) and Schreier (2012) that facilitates a structured approach to qualitative analysis of the image. Based on detailed discussions on all these topics, a bespoke research design for this thesis was then introduced and exact procedures involved in data collection, pilot study and quality checks were explained. Also, aspects of data analysis and interpretation and presentation of findings were touched upon as were the methodological limitations. In the chapters that follow, it is the fundamentals discussed in this chapter that allow for the story to begin to emerge from the data.

Chapter 4 Research Findings & Analysis

Visual and Multimodal Data Analysis

4.1 Chapter overview

Guided by the methodological approach that was described in the previous chapter, this chapter presents one part of the cumulative findings from the empirical research. The exclusive focus in this chapter is on the image, the semiotic choices made in its construction and its consequent meaning. In facilitating a comprehensive understanding of the image, also considered is the analysis of the associated text. With the associated text, the emphasis is on how it relates to the image and the coherence of the visual-textual meanings which is analysed using the framework of intersemiotic complementarity by Royce (1998). Fig 4.1(a) situates the chapter in the context of the thesis and lists its chief purpose and antecedents.

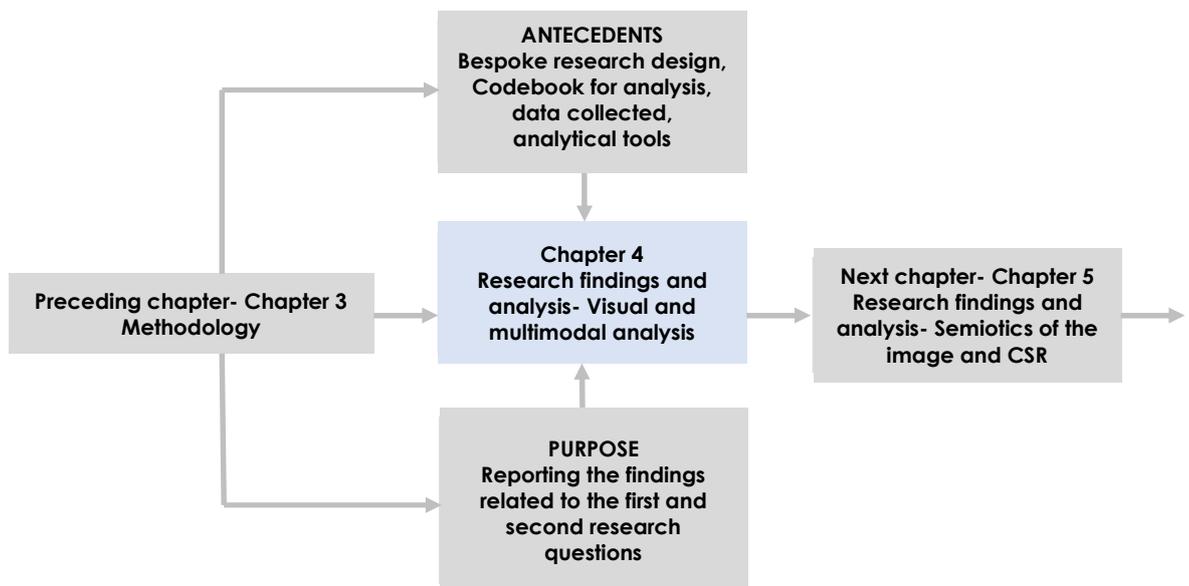


Figure 4.1(a) Situating Chapter 4 in the context of the thesis

The findings presented here are guided by the intention to specifically address the following research questions:

***RQ1)** To what extent are their common and different representational aspects of images in CSR reports, across the oil and gas industry over a ten-year period?*

***RQ2)** In which ways are images combined with their associated text both in terms of composition and meaning within CSR reports, across the oil and gas industry over a ten-year period?*

The findings are presented with reference to past studies where available both within and outside organisational and CSR communication research. The first section of this chapter (Section 4.2) introduces the data and the various analysis considerations. The results are presented in different sections in line with the three metafunctions that allow the image to perform its role as a semiotic mode (Kress & van Leeuwen, 2006). These have already been discussed in detail in the literature review chapter (sub-section 2.4.3, Chapter 2) and also form the basis for the codebook design. So, the findings are presented in terms of the ideational metafunction (4.3 & 4.4), the interpersonal metafunction (4.5) and the textual metafunction (4.6) in separate sections. With respect to the ideational metafunction, separate sections are made use of in explaining the differences that exist between images that depict people (people images) (Section 4.3) and that those that do not (non-people images) (Section 4.4). This distinction is essential since as already explained in the methodology chapter, it becomes possible to collect various additional information (for example, demographic information such as age, gender, race etc.) from images that depict people necessitating a requirement for a different approach to analysis of these images as reflected in the codebook. The sections that follow this then focus on multimodality. Section 4.7 looks at how the image is related to its associated text while section 4.8 deals with how the meaning of the two modes complement each other. Additional pertinent and interesting findings that could not be categorised in any of the preceding sections are discussed in section 4.9. In each of the sections, the focus is as much on the representational aspects as it is on the influence of company/year of publication on the representation. The chapter concludes with a summary of the main findings (4.10). It is to be duly noted by the reader that the endeavour of this chapter is to simply report the findings from the research and compare with past research where available. The reader would greatly benefit from reading this chapter alongside the section on codebook development (section 3.4.2) in the previous chapter. The implications of the findings to existing body of knowledge is provided in a detailed and consolidated fashion in the discussion chapter (Chapter 6) that follows the two chapters on research findings.

4.2 Introductory findings and notes

The data for this chapter related to a substantial part of the codebook and consequently large amounts of data was obtained for a single image. The data thus obtained was both numerous and interesting. This presented a problem in terms of how the data needs to be presented and analysed since it was simply not possible to present all of it. From the large gamut of options, the approach that this thesis takes is to represent the most pertinent and revealing data

graphically and draw inferences thereof. This visualisation approach begins by firstly delineating those variables that are most important from the point of view of answering the research questions. These are- the year of publication of the CSR report and the company name in addition to all of the variables that are associated with the representation of the image. While presentation of the consolidated trends for the data for each year of publication irrespective of the company and for each company irrespective of the year of publication was an option, it was felt that such an approach would not be able to capture the potential variability of data with respect to individual reports corresponding to each company for a specific year. Hence, the approach adopted here is to visualise data with respect to each report. So, line graphs are drawn with respect to each of the variables of representation and individual reports symbolised by respective name of the company and the year of publication. While doing so, the findings that are presented are the ones that have been selected keeping in mind the practicality of presenting the most pertinent findings in a single thesis.

4.2.1 Data familiarisation

A total of 592 images were included in the analysis following the data collection procedure described in sub-section 3.5.1, Chapter 3.

The spread in the number of images per company for each of the years analysed is as shown in Fig.4.2.1(a).

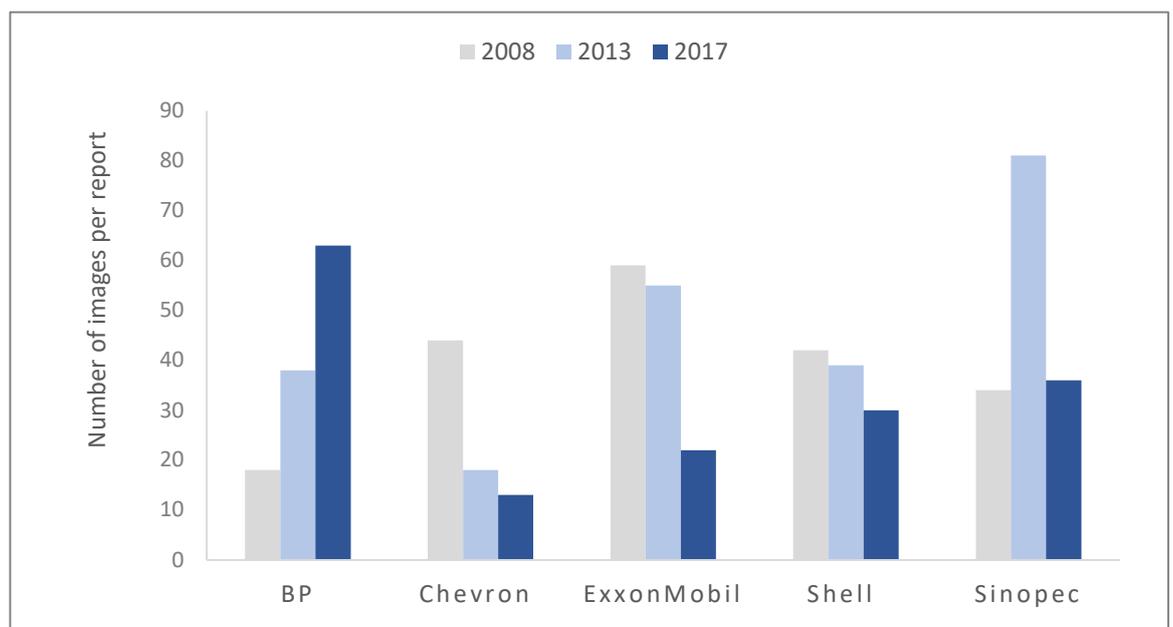


Fig.4.2.1(a) Number of images per report

It shows that in the case of BP, the number of images used has progressively increased. In all other cases barring Sinopec, this number has progressively reduced. In an earlier study of annual reports of US companies, Graves et al. (1996), finds an increase in number of images used over the years. The numbers for Sinopec have fluctuated over the three years. While it has almost similar (lower) number of image use in 2008 and 2017, it has used a relatively large number of images in 2013. However, since Fig.4.2.1(a) presents absolute frequencies, it is not an accurate basis for cross-comparison of image use between companies. This is especially so because the number of pages used in the report is also variable as shown in Fig.4.2.1(b) below.

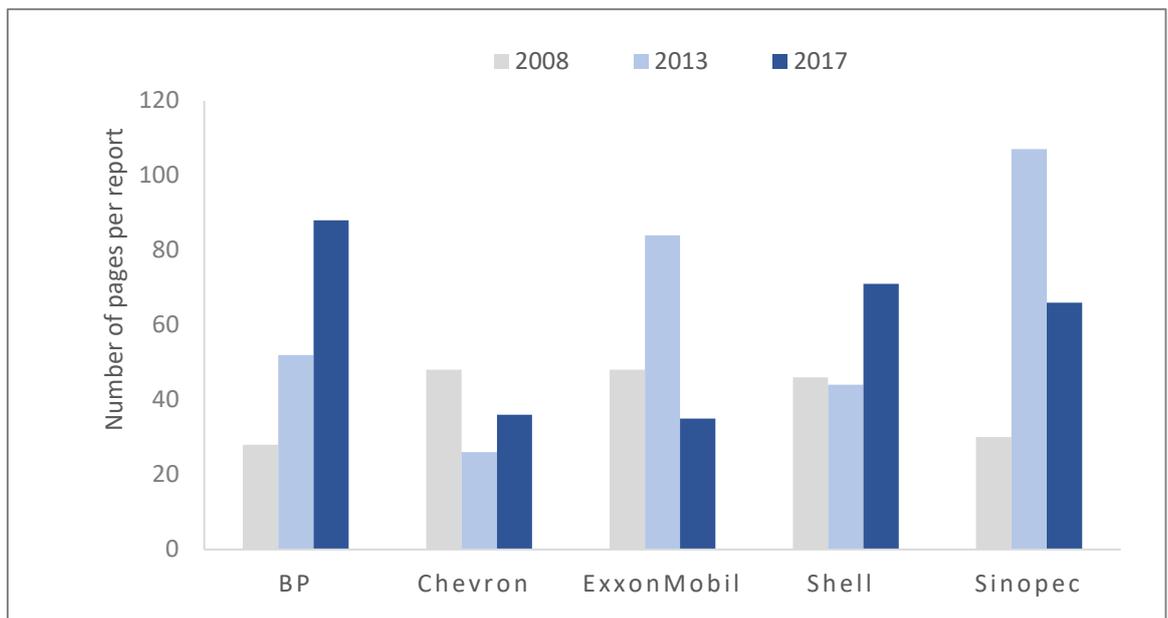


Fig.4.2.1(b) Number of pages per report

As is evident from the graph, BP is the only company where there has been a continued increase in number of pages in the report which mirrors what has been found in previous studies with regards to the length of annual reports of UK companies (Beattie et al., 2008; Campbell, 2000; Lee, 1994). Other companies have fluctuated a fair bit, with Sinopec peaking in 2013 amongst all reports analysed. It was felt that taking this into account and expressing image use relative to the number of pages in the report provides a more accurate tool for cross comparison of image use between companies.

In Fig. 4.2.1(c) below, this is expressed in percentage terms and throws up some interesting observations:

- All of the companies with the exception of BP have the lowest percentage of image use per page in 2017, the latest report analysed which shows that all the companies with the exception of BP have reduced the number of image use per page over the three time periods analysed.
- ExxonMobil has had a dip after 2008 and the numbers per page seem to have plateaued thereafter.
- Shell has seen a large decline in numbers per page from 2013 to 2017.
- For BP, although the number of pages has increased (Fig. 4.2.1(b)), image use per page is more or less consistent.

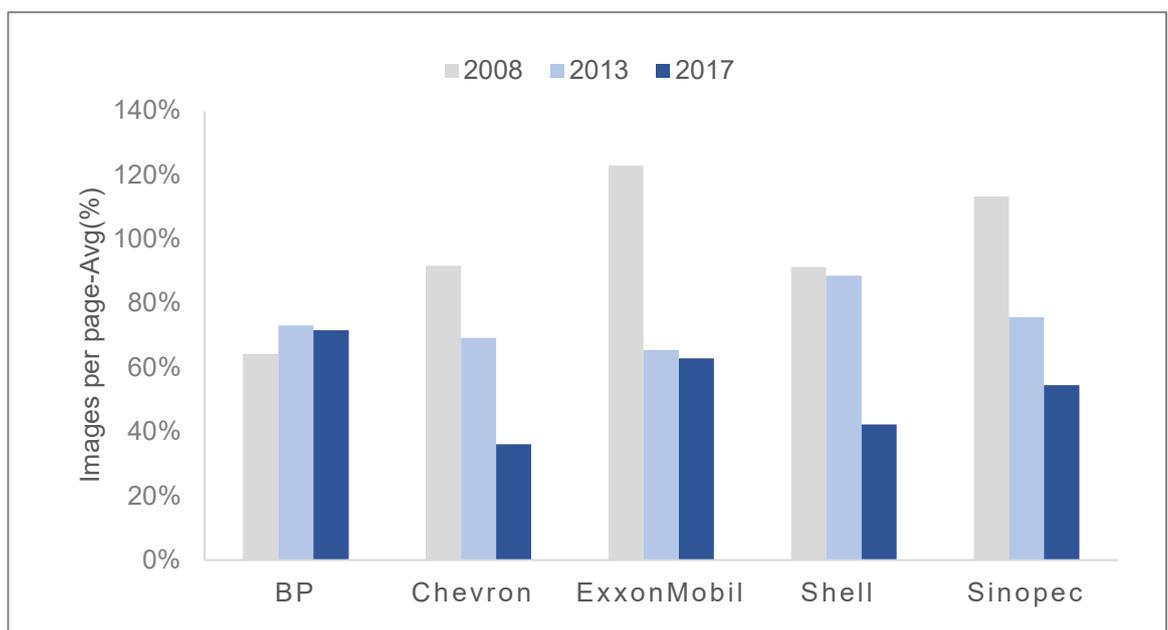


Fig.4.2.1(c) Average number of images per page of the report

In accounting for the number of images per page, this research was only able to find previous studies involving UK companies (Davison & Skerratt, 2007; Lee, 1994) that had adjusted the image count for the length of the report, and these studies have also arrived at similar findings as above for the sole UK company in this study (BP) i.e. the numbers are relatively stable and only showing a marginal increase.

Another interesting initial observation to note is with regards to the prevalence of the use of people and non-people images. As noted previously, these two types of images are analysed differently especially with regards to the ideational metafunction. Of the 592 images that were included in the analysis, 453 images depicted people while 139 did not. This disparity in the nature of image use between the two categories is also reflected in almost all individual

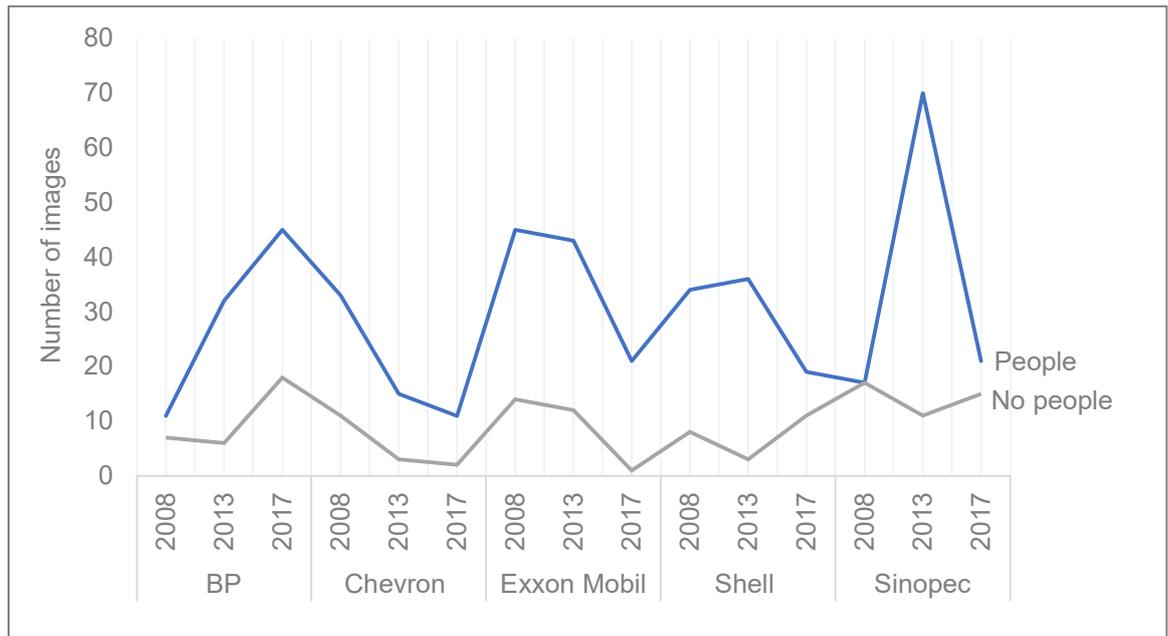


Fig.4.2.1(d) Number of people and non-people images

reports analysed as shown in Fig.4.2.1(d). Almost all of the reports have more people images than non-people images which confirms the finding of Breitbarth et al. (2010) of companies resorting to a human focused communication when it comes to CSR reports. The exception to this trend is the 2008 report of Sinopec which has the same number of people and non-people images. Yet another key observation is that amongst all reports analysed, the difference between people and non-people images is largest for the 2013 report of Sinopec which incidentally is also the report with largest number of total images.

Overall, the 76% of people images in the sample used for this study is the same as the numbers seen in the study by Garcia and Greenwood (2015) who carried out their study on 10 US based companies. It is also similar to results from the study of Breitbarth et al. (2010) on UK and German companies. However, it is significantly higher than the 52% that was observed in the study by Ramo (2011) on a bigger sample of 1493 images from 153 companies that operate in different parts of the world. Also, while Campbell et al. (2009) in his study of UK annual reports found a significant trend in terms of the increase in number of people images from 1988-2003, this study did not find this to be case. With the exception of BP, the numbers had either fluctuated with lowest or close to lowest numbers in 2017 or had decreased. Although this does not imply a shift away from the use of people images (since it is still the dominant category), it perhaps signifies a rationalisation in terms of its use among reports analysed.

While the above findings are already interesting in terms of both overall number of images and use of people and non-people images, these are only preliminary indicators of the representational aspects related to image use in the CSR report. They are a precursor to the more exhaustive analysis that ensues which looks at these representational aspects in much more detail.

4.2.2 Analysis considerations

The analysis consists of the consideration of close to a hundred variables. However, not all of the findings are presented in this thesis.

In each of the sections that follow, while some variables have been excluded from the analysis, others have certain categories modified from their original form in the codebook. Variables that were immediately excluded were those that did not pertain to the particular form of representation and ones that other variables made redundant (for example, Q23 of the codebook which captures the information as to whether an individual or a group of individuals is shown is made redundant by including a category of Number of subjects=1 in Q24 which captures the information that only an individual is depicted).

In the line graphs, each variable of interest in a particular section is plotted separately against both the year of publication of the report and the company name. As already mentioned, in doing so, instead of plotting absolute numbers, since the number of pages of the report are variable (see Fig.4.2.1(b)), the average per page that is expressed as a percentage is what is made use of in this chapter. This makes it possible for a more accurate cross-comparison between different companies and different years of publication of the CSR report.

4.3 Representational aspects- Ideational metafunction (People images)

Following Kress and van Leeuwen (2006), the categories that comprise the ideational metafunction in this section relates to the different choices made in terms of the representation of subjects, the activities they are involved in and the circumstances in which these activities take place. With a single exception (Q34 of the codebook relating to subject relationship to company), associated text is not considered for analysis in this section. This section outlines the findings from a sub-sample consisting of 453 people images.

The relationship between the variables constituting the ideational metafunction considered in this analysis and the year of publication/name of the company is visualised using individual

line graphs. The unclear category for most variables has not be plotted in the graphs in order to avoid clutter.

The variable, *age of the subject(s)* is the average for all the subject(s) depicted in an image and is an approximate figure. As shown in Fig.4.3(a) below, the 30-50 years age group is the one that is the most dominant among reports analysed. The exception to this trend is Chevron in 2013 and Sinopec in 2008 where the younger age group of 15-30 years is higher and Chevron in 2017 wherein the older age group of 50 years or older is highest. The youngest age group (0-15 years) is the most underrepresented in all the reports with a maximum of 6% representation in 2008 in the ExxonMobil report. Overall, the tendency is to depict a higher proportion of middle-age subjects in most reports.

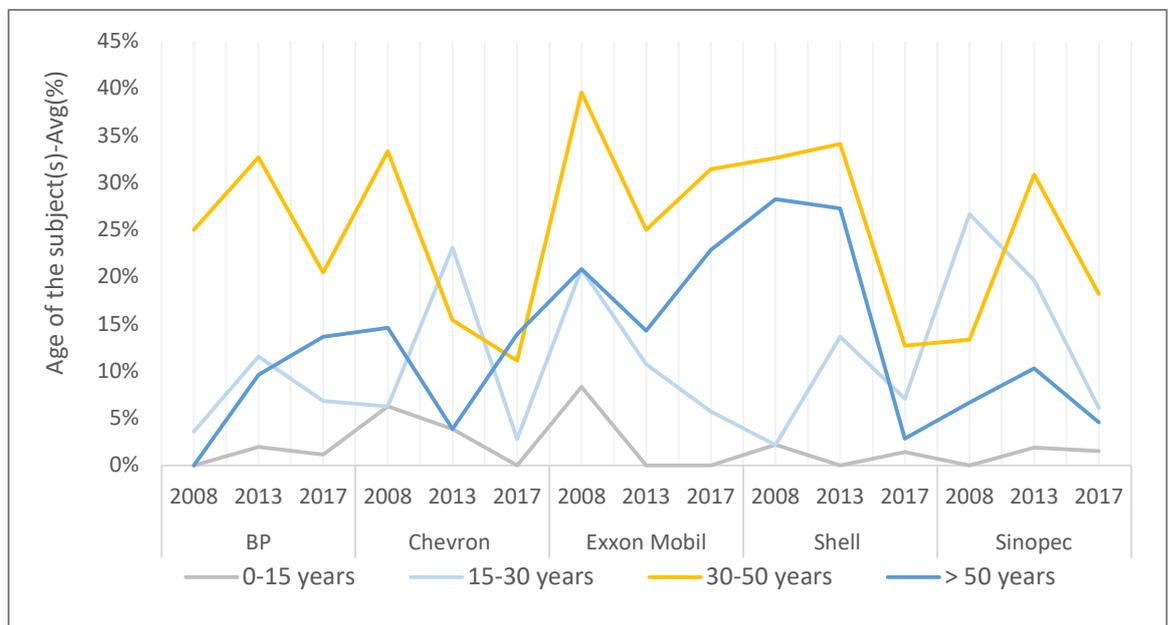


Fig.4.3(a) Average age of the subject(s)

In terms of *number of subject(s)* depicted, most reports contain a large number of images that depict an individual instead of groups of individuals as shown in Fig. 4.3(b). The stark exception to this trend is Sinopec who in their 2008 and 2017 reports have the lowest proportion of single individual depiction. Chevron in 2013 and 2017 also has 2-5 subjects as the most dominant category instead of single individual. Larger groups of more than 5 subjects are mostly underrepresented and the overall trend is the depiction of images with lesser number of subjects or a single subject. A large number of these images are profile pictures that depict senior management, employees or associates who share experiences regarding CSR work for the year, mission statements, objectives etc. The preference for the

depiction of individual subjects instead of a group of subjects observed in this study is the same as the one observed in Garcia and Greenwood's (2015) study of reports of US companies listed in various sustainability indices.

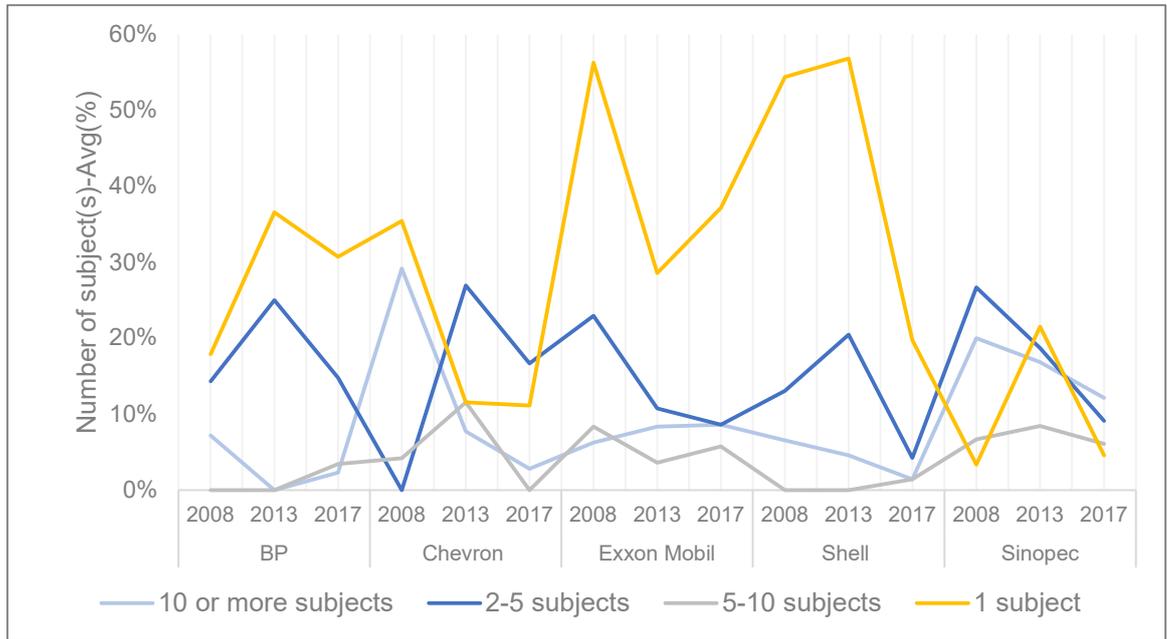


Fig.4.3(b) Number of subject(s)

In terms of the *gender of subject(s)*, the analysis found that there are more images that exclusively depicted males than females in almost all the reports that were analysed as can be

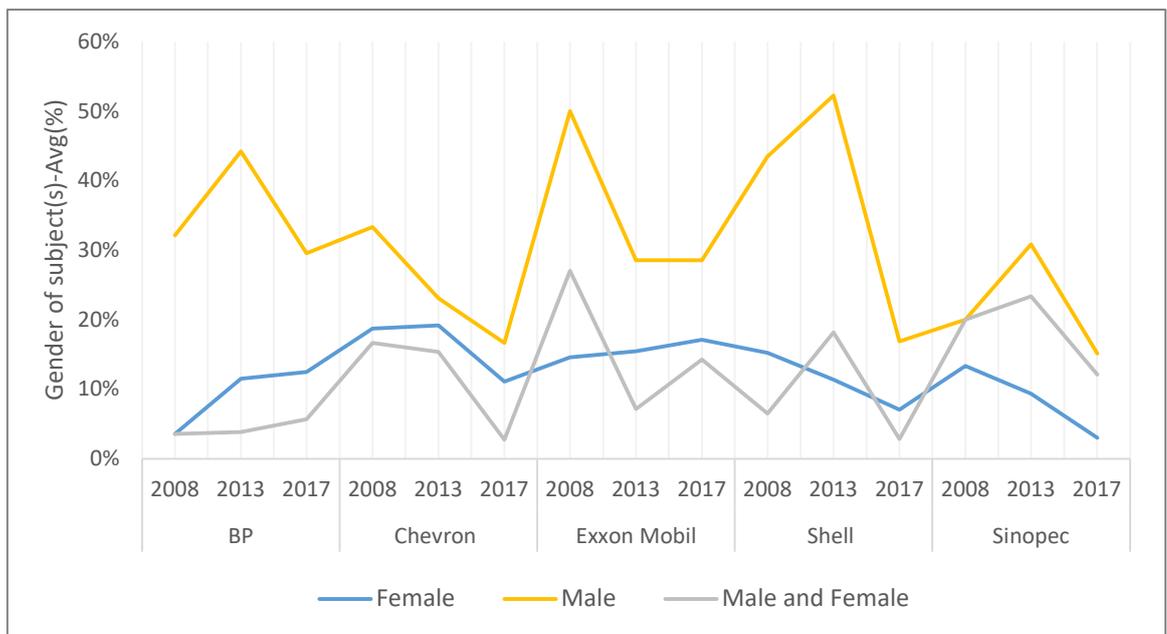


Fig.4.3(c) Gender of subject(s)

seen in Fig 4.3(c). There is however a substantial proportion of images that depict both males and females and this trend is more prominent for Sinopec wherein all the reports have almost the same number of images that have both males and females as there are exclusively male. Gender of depicted subjects is a fairly well researched topic in accounting and several studies (Benschop & Meihuizen, 2002; Bujaki & McConomy, 2010; Duff, 2011; Kuasirikun, 2011) carried out in various research settings on different types of corporate reports have also reported similar findings to the ones noted above. As in the study of Bujaki and McConomy (2010), this study also found that a majority of the male subjects are presented as senior management in influential positions.

In terms of *subject relationship to company*, most images either exclusively depicted employees or combination of employees and other subjects (Fig. 4.3(d)).

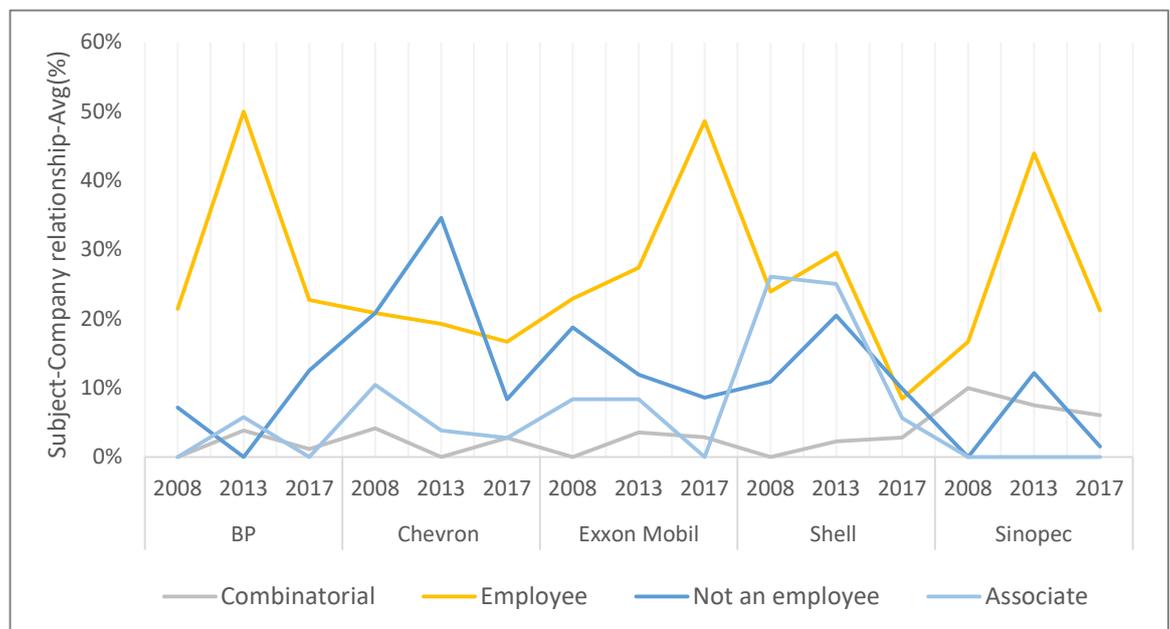


Fig.4.3(d) Subject(s) relationship with the company

There are exceptions to this general trend though with Chevron in 2013 depicting more non-employees than employees and Shell in 2008 and 2017 depicting a greater number of company’s associates and non-employees respectively. Curiously for a CSR report, in the 2013 report of BP and the 2008 report of Sinopec, there are no images that exclusively depict non-employees. However, they do have representation of non-employees as well in the combinatorial category. The overall figures noted in this study (56%) for images that depicted employees is similar to the one found in the study of Benschop and Meihuizen (2002). Garcia and Greenwood (2015), in their study of US companies found that 41% of the images in their

sample depicted employees, a figure that is almost the same as the one found in this study (42%) when only the US companies (Chevron and ExxonMobil) were considered.

The numbers under the various categories in the variable- *race of the subject(s)* is reflective of the demography of the countries where the headquarters of the companies are located as seen in Fig. 4.3(e) below. So, there are a larger number of images that only depict White subjects for the companies based in Europe (BP and Shell) and United States (ExxonMobil and Chevron). Likewise, Sinopec located in China has larger number of images that exclusively depict Asian subjects. Comparison of numbers of Non-Asian races for Sinopec

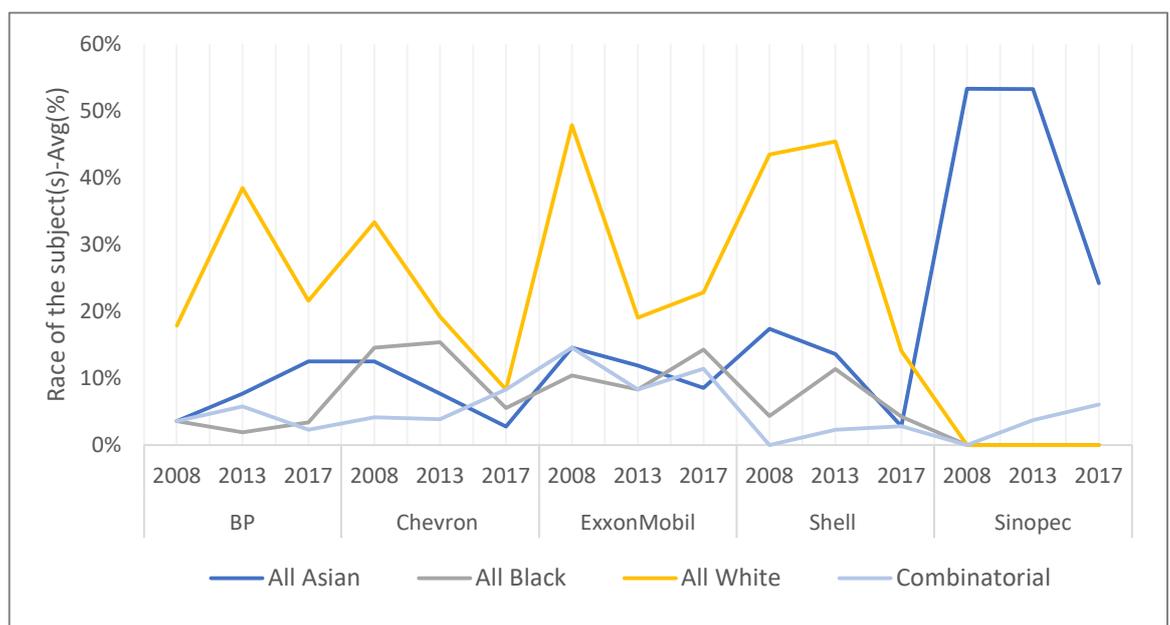


Fig.4.3(e) Race of the subject(s)

and Non-White races for the other companies makes for some interesting reading. For Sinopec, the exclusive depiction of Non-Asian categories is almost non-existent. There is only up to a maximum of 6% of the images that belong to the combinatorial category that also consists of Non-Asian subjects in all of Sinopec's reports that were analysed. For all the other companies analysed, the representation of Non-White races was fairly substantial with good proportion of images that exclusively depicted Black or Asian subjects as well. Conspicuous due to its very low numbers is the category-Other races (Not depicted in the graph) which includes races that are not Black, Asian or White. Overall, the proportion of images that depicted exclusively White subjects was not as high as in Duff's (2011) study (81%). With Sinopec included, the figure for this study was 36% and when the three reports

of Sinopec were removed, it only went up to 48%. The reason for this may be that Duff's (2011) study looks at annual reviews of the big four accounting firms of UK. While the two industries (oil and gas in this study) are obviously quite different, so are the nature of reports, what with annual reviews being a summary document (Davison & Skerratt, 2007).

As far as the *activity performed by the subject* in the image, the main categories are Action (depicts an action by a subject towards a goal) and Reaction (depicts an action of seeing a phenomenon) with no clear trend in terms of dominant categories in all of the reports analysed (Fig.4.3(f)).

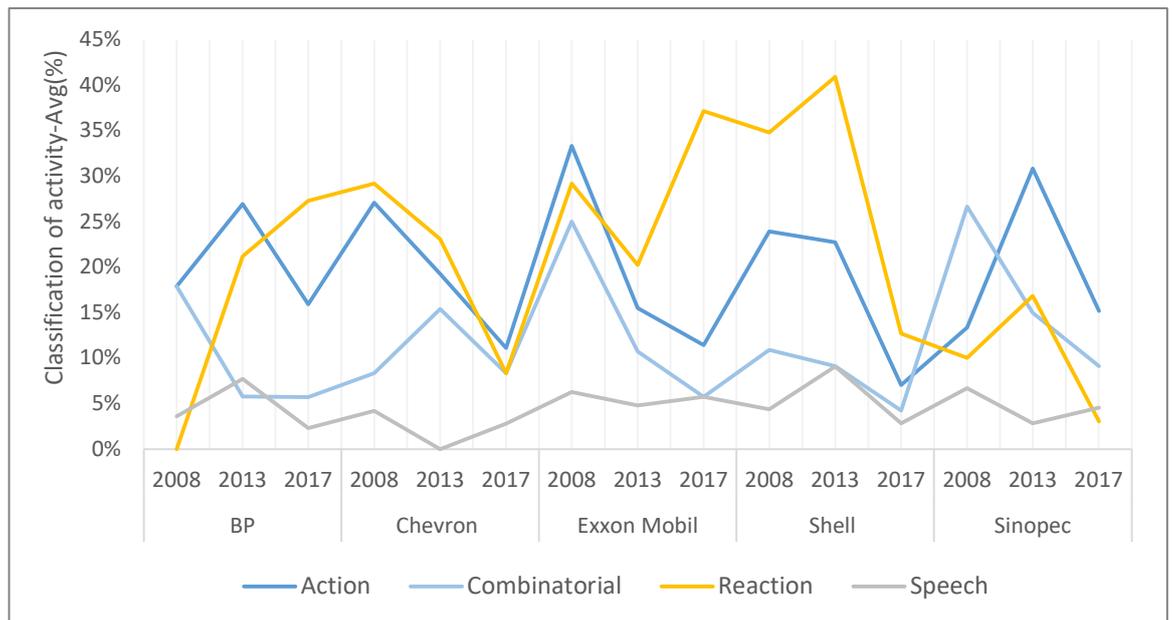


Fig.4.3(f) Classification of activity performed by the subject(s)

Individual trends that are discernible are that with Sinopec there is greater preference for action while for the other companies, reaction category either dominates or is the next major category. Speech category (depicting the action of speaking) is the one that is least represented across all the reports analysed. Noticeably, the combinatorial category which mainly consists of a combination of more than one category is also well represented which indicates that there is considerable proportion of images that have groups of subjects seen to be engaged in different types of action.

The dominant trend for the *setting of the image* is again not as clear cut as it has been for some of the other variables previously discussed (Fig.4.3(g)). Although image settings have received attention from researchers such as Benschop and Meihuizen (2002) and Duff (2011),

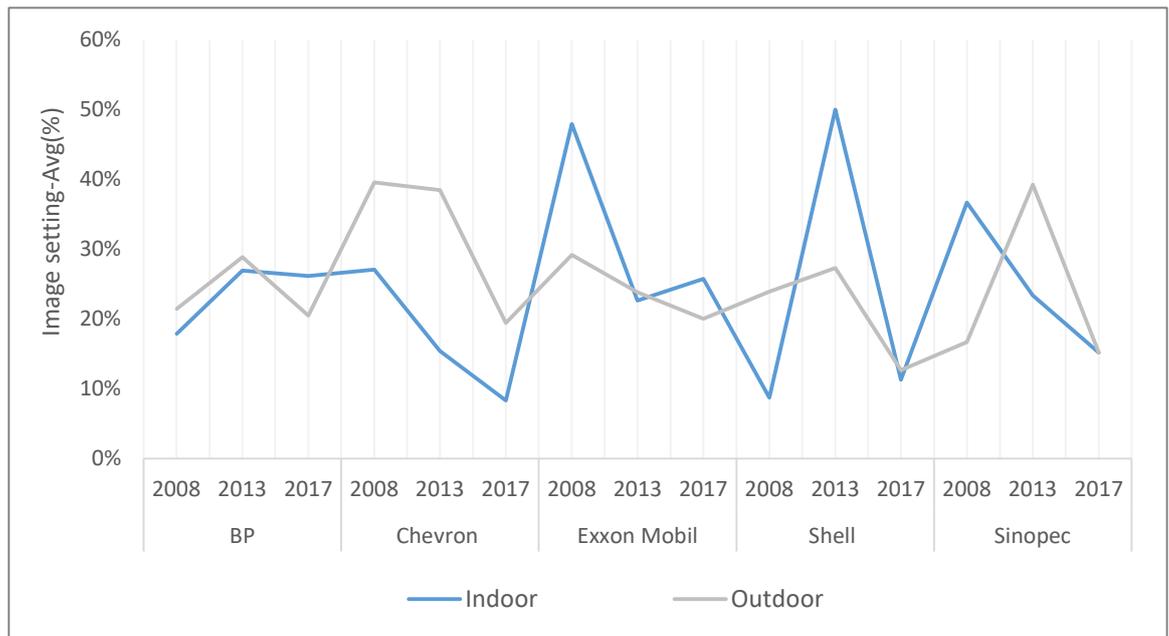


Fig.4.3(g) Image setting- People images

they differentiate settings in terms of whether the location is a job-location or not. This was not used in this research because in a number of images, it was difficult to determine whether the location was a professional environment or not unless the associated text was read. This study found that for most companies the numbers have mostly fluctuated between indoor and outdoor setting. However, all of Chevron’s reports have a greater number of images that have an outdoor setting with the difference between two categories most pronounced in 2013 which is also the report with the least number of pages among all reports analysed.

When it comes to the *depiction of children*, usually used to represent innocence and goodness of humankind (Davison, 2007), most images do not depict children (Fig.4.3(h)). There are some reports (Chevron reports of 2008 and 2013, ExxonMobil report of 2008 and Sinopec report of 2013) with images that depict children- but the numbers are not high. Also, in terms of *depiction of smiles*, most images do not depict smiles (Fig.4.3(i)). The CSR reports of BP in 2017 and ExxonMobil in 2017 are an exception to this trend where there are more images with smiles than there are with no smiles in them. The difference between the two categories is highest for the CSR report of ExxonMobil in 2008 which also has the highest number of images with people in them per page. In a previous study of companies based in Thailand, smiles were found to be a typical feature of images owing to cultural reasons (Kuasirikun, 2011). However, in this study, there was no discernible difference between the three reports of Sinopec (44%) which were similar to the overall numbers for the remaining companies

(42%) implying that there is no cultural influence on this representational aspect among companies analysed in this study.

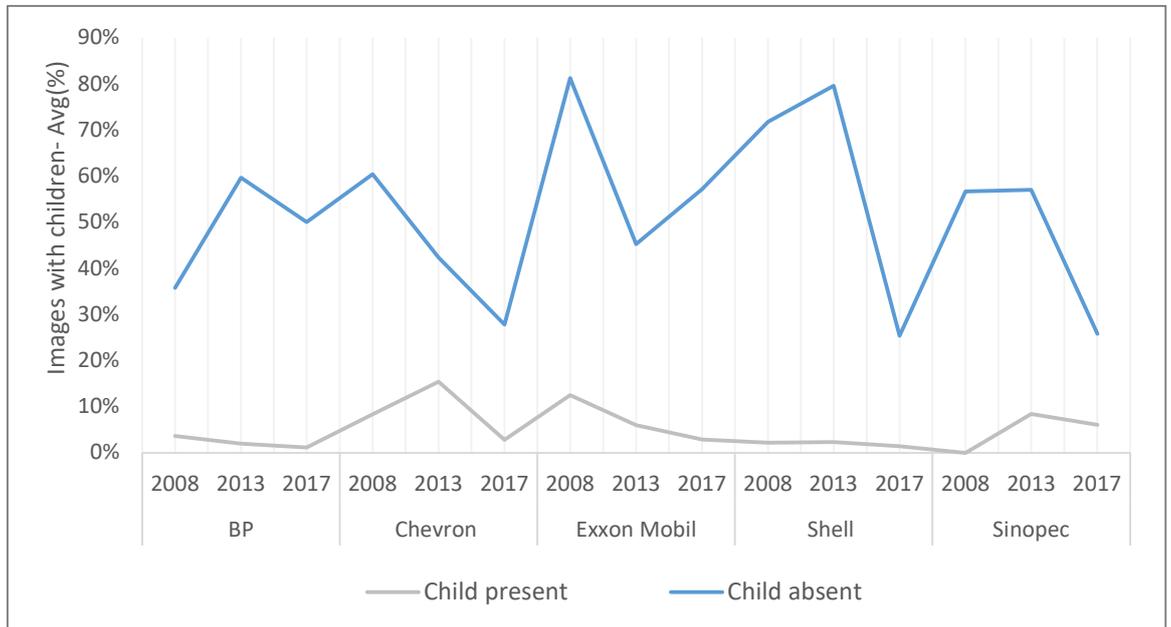


Fig.4.3(h) Presence of children in the image

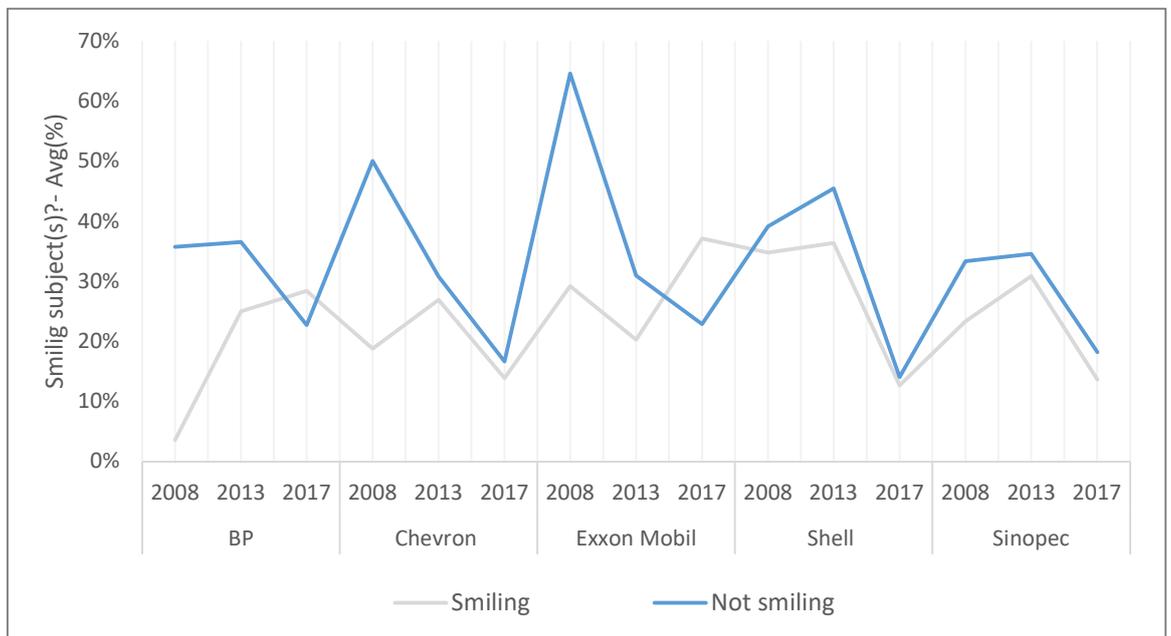


Fig.4.3(i) Is there a subject who is smiling?

The findings related to the variables presented so far have captured several representational aspects regarding identification of subjects, the activities they perform and circumstances.

There were other parts of the codebook that allowed for a more descriptive qualitative capture of the same information. Although not presented in its entirety, the phrase-cloud (generated using Displayr, www.displayr.com) shown in Fig.4.3(j) below was generated out of descriptive explanation of what was represented in all of the people images used in this study. As reflected in the bigger font size in the cloud, most of the images displayed employees who were either field workers visualised wearing safety gear and shown working/ posing in a production facility such as a refinery or in construction sites. There were also many images that displayed office workers including senior management and executives wearing formal office wear set in an office. The representation of business elite in corporate reports such as annual reports have been found to be as critical in showcasing an organisation’s intangible human resource assets as in its fixed assets (Davison, 2010). Members of the general public were also commonly represented, in many cases wearing ethnic clothing and seen working/posing with employees.



Fig.4.3(j) Phrase cloud that reflects the descriptive capture of the ideational representation of people images

4.4 Representational aspects - Ideational metafunction (Non-people images)

In images that do not depict people, in terms of the ideational representation, it is the objects, activities and circumstances represented that are of interest. A much smaller sub-sample consisting of 139 images that do not depict people are included in this analysis. Due to much lower number of images in the sub-sample used in this section compared to the previous

section, the average number per page for each of the categories is fairly low. The number of variables associated with ideational metafunction for non-people images is also lower than the ones for people images. This is mainly due to the possibility of gathering more detailed demographic information from depicted subjects in a people image. Despite lower numbers or because of it, the trends for the relationship between the ideational categories for non-people images and year of publication/company are much more consistent in comparison to people images as the below discussion testifies.

Majority of the images display both man-made and natural objects and hence the combinatorial category of the variable- *Nature of the object(s)* has the highest number for most reports analysed (Fig.4.4(a)). The only exception to this trend is Chevron in 2013 wherein all of the non-people images only display natural objects. In the 2017 report of Chevron the numbers of images that display man-made objects are the same as the ones that display both natural and man-made objects. The number of images that only depict man-made objects is underrepresented in all reports.

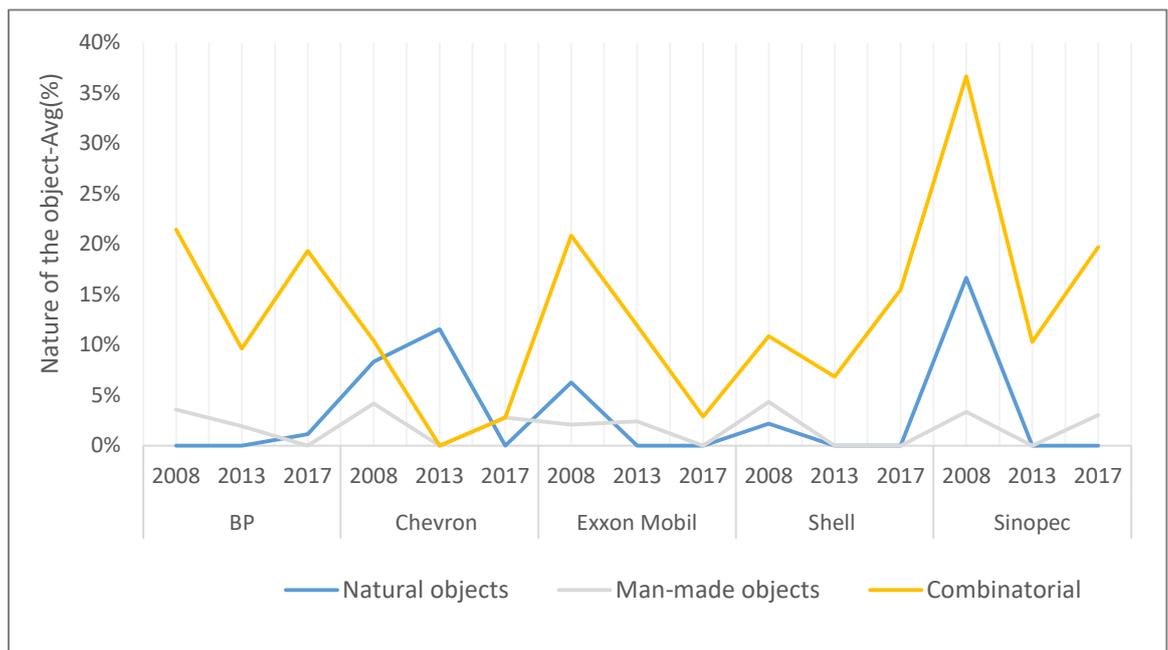


Fig.4.4(a) Nature of object(s)

Also, in terms of *activity depicted*, there are more images that depict activity than there are ones that do not depict activity in almost all of the reports (Fig.4.4(b)). However, in the 2008 and 2013 reports of BP there are more images that do not depict activity compared to the ones that do. In the Chevron report for 2017 there are similar number of images that depict activity and those that do not. In the Chevron report of 2013 and the ExxonMobil report of

2017, all of the images depict activity. The emphasis for depicting activity in non-people images is quite evident in all the reports analysed except for Shell where the maximum number for images that do not depict any activity is just 2% for all the reports.

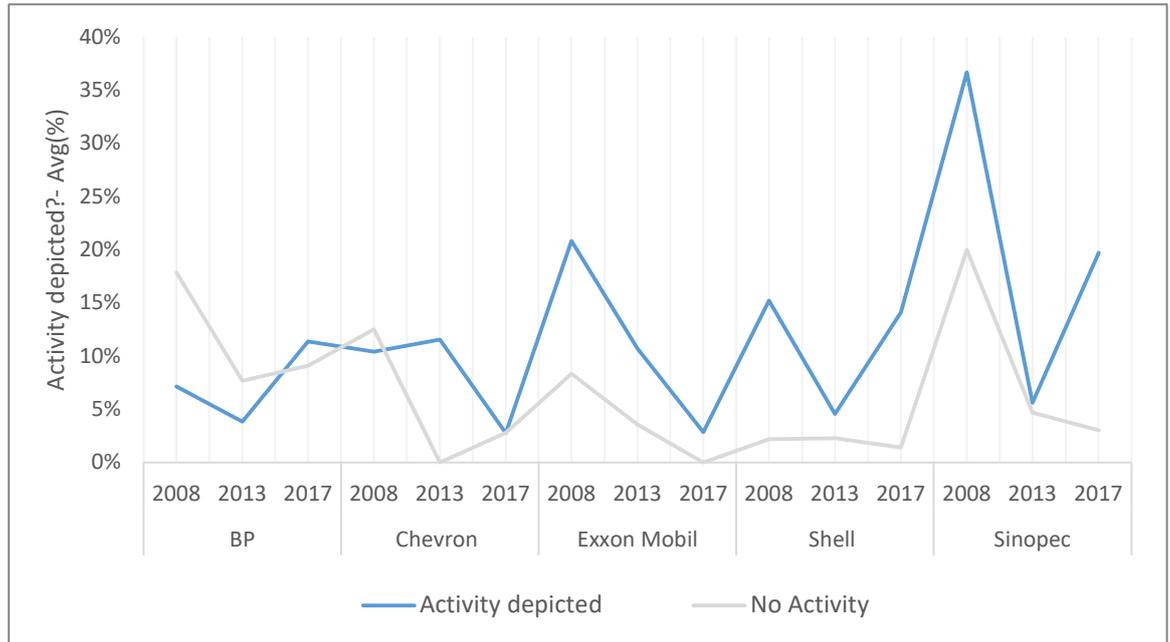


Fig.4.4(b) Is there an activity depicted?

As far as the *setting of the image* is concerned, there are many more images that have an outdoor setting than an indoor setting for almost all of the reports analysed (Fig.4.4(c)). One

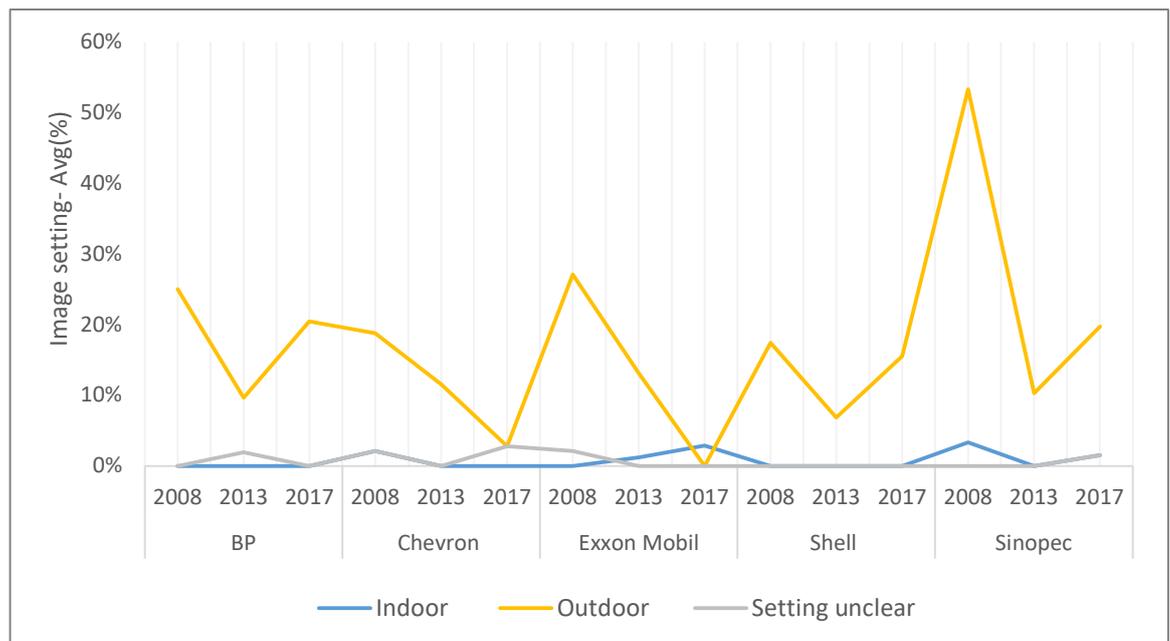


Fig.4.4(c) Image setting- Non-people images

them being sky, green landscape, sea etc. Curiously, while solar panels are highlighted, so are shale gas projects.

4.5 Representational aspects - Interpersonal metafunction

While the ideational metafunction is interested in what was depicted in the image, the interpersonal metafunction is concerned with the dynamics of the interrelationship between the producer of the image, what is depicted in the image and its viewer. The full sample of 592 images are analysed in this section. Previous studies such as that by Campbell et al. (2009) have studied the influence that representation of people in images can have on the viewer. Devoid of many of the characteristics of people images, it is evident non-people images do not interact in the same manner with the viewer. However, critical from the point of view of this section is whether these two types of images can be analysed using the same set of variables. Kress and van Leeuwen (2006) do not necessarily make clear distinctions in this regard and instead argue for slight adjustments to be made to accommodate for the differences.

For example, Address is a variable that pertains to the how the elements within an image interacts with the viewer (Q35 of the codebook under Address). For people images, the convention that is followed is to categorise an image as a 'demand' image when a represented subject in an image engages directly with the viewer by gazing at the camera causing more of an engagement with the viewer (Harrison, 2003) and an 'offer' image when the roles are reversed and the subject depicted in the image becomes the object of attention (Kress & van Leeuwen, 2006). When no subjects are depicted in an image, Kress and van Leeuwen (2006, p. 119) suggest that this ought to automatically be considered as 'offer' images because they simply offer information for contemplation. So, this variable although not defined in the codebook for non-people images, are coded as 'offer' images.

Another instance of modification is with regards to the variable for social distance (Q36 for people images and Q62 for non-people images) which is defined differently for the two groups. This is because the presence of a subject makes it possible to judge much more clearly the social distance between the viewer and what is depicted in the image. However, in order to be able to combine results for the two groups, the categories of the social distance variable for people images is modified as follows- the categories under intimate distance, close personal distance and far personal distance were combined under the close distance

category, close social distance renamed middle distance and far social distance renamed long distance. Combinatorial category was retained as it is.

So, wherever there was a minor variation in terms of the way the variables are defined between the two groups, they were modified in order to be able to combine results. This was done without losing the integrity of the original data. Like in the previous sections, line graphs are used to analyse the ways in which each of the interpersonal categories are represented for different companies and years of publication. These line graphs throw up some interesting results.

For convenience in plotting, the combinatorial category of the *address variable* (Q35 of the codebook) which consists of images of both demand and offer type were combined with the demand category. This is on account of the presence in these images of at least one subject who is looking at the camera. However, most of the images across all the reports analysed are of the ‘offer’ type (Fig.4.5(a)).

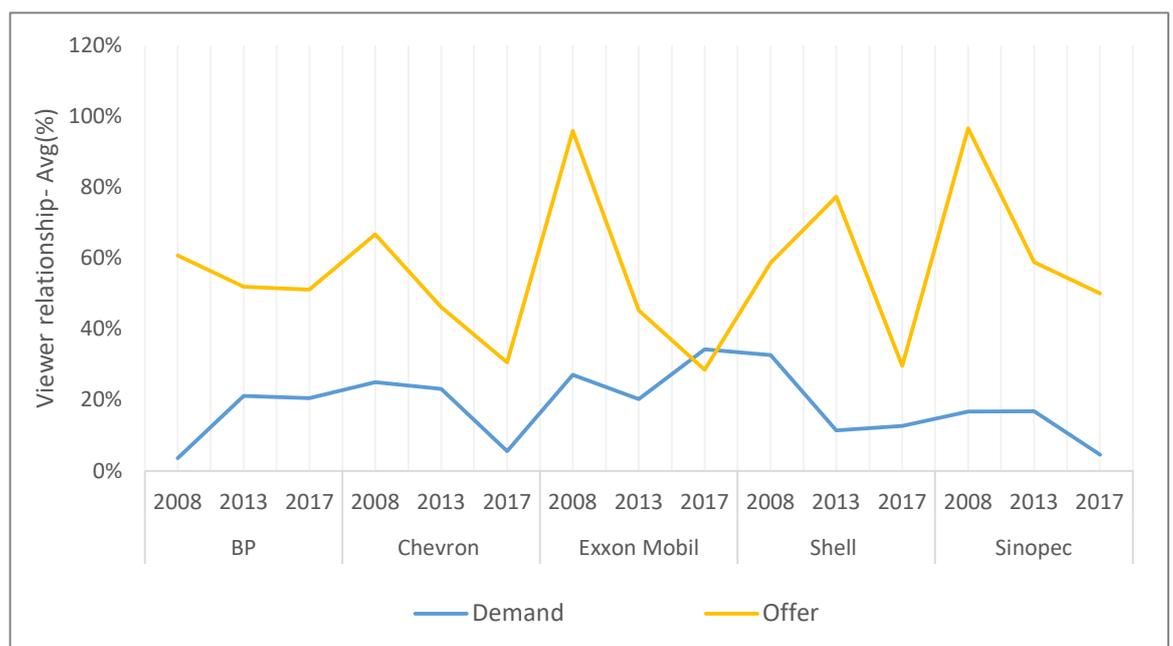


Fig.4.5(a) Viewer relationship

The only exception to this trend is the ExxonMobil report of 2017 which has marginally higher numbers of ‘demand’ images in comparison to ‘offer’ images. However, it needs to also be noted that this report is the one that has the least number of images used amongst all reports analysed.

The *social distance variable* determines how close a represented object/subject is to the camera/viewer. The degree of closeness determines the feeling of intimacy or distance. Closer the distance, more the intimacy (Harrison, 2003; Machin, 2007). A majority of the images across all the reports have the subject(s)/object(s) depicted close to the viewer (Fig.4.5(b)). The 2008 report of BP has more images in which the distance is either ‘long’ or ‘middle’ distance and the 2008 report for Sinopec has more images in which the viewer distance is ‘long’. When the subject/object is not depicted close to the viewer, the analysis of the reports show that the preference is to depict them at a long distance from the viewer. The numbers for middle distance and for the combinatorial category are the lowest in most reports. The greatest consistency in representation in this regard is in the 2017 report of ExxonMobil where the subject/object is depicted either at a long distance or at a close distance to the viewer.

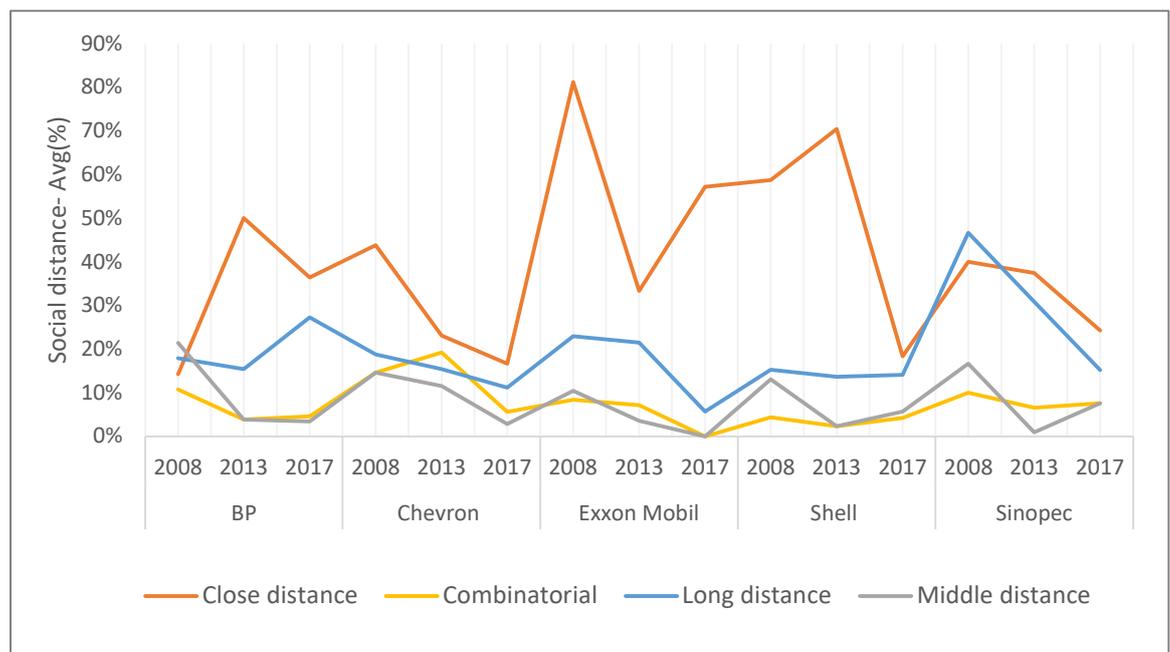


Fig.4.5(b) Social distance

Overall, majority of the images (64%) were at close distance while 28% were at long distance to the viewer. However, Garcia and Greenwood (2015) in their study found more of an even distribution in social distances- close distance (36%), middle distance (33%), and long distance (30%). Also, while Garcia and Greenwood (2015) found that most of the images that are long distance are environmental images, in this study a majority of these images were coded as social images (42%), although the number of environmental images was also fairly large (35%).

The angle of interaction between what is represented and the viewer on a horizontal plane also determines the viewer involvement (Machin, 2007). The attachment and involvement are highest when the representation is presented frontally, followed by when it is at an oblique angle and finally the side angle (Machin, 2007). In the reports analysed, there are two categories that clearly dominate (Fig.4.5(c)) as far as the *horizontal angle of interaction variable* are concerned. These are the frontal angle and oblique angle categories. However, between the two categories there are more reports that have the oblique angle category dominating except for reports of 2017 for Chevron, ExxonMobil and Shell and the 2008 report of Shell. Side angle is the least represented category which is non-existent for 2017 report of Chevron and 2008 report of Sinopec. It has its highest numbers for ExxonMobil report of 2008 which also has the higher total image numbers. Overall, among reports analysed, 46% of the images were shot at an oblique angle while 34% were at a frontal angle. The corresponding figures that emerged in the data analysed by Garcia and Greenwood (2015) were 47% frontal angle and 41% oblique angle. However, it is to be noted that in Garcia and Greenwood’s (2015) study the images are categorised into mutually exclusive groups of images that are at frontal, oblique or side angle. However, this study found that it is not usually possible to categorise images in this manner because, in several cases, there were multiple subjects who were shot at varying angles to the viewer. It is for this reason that such

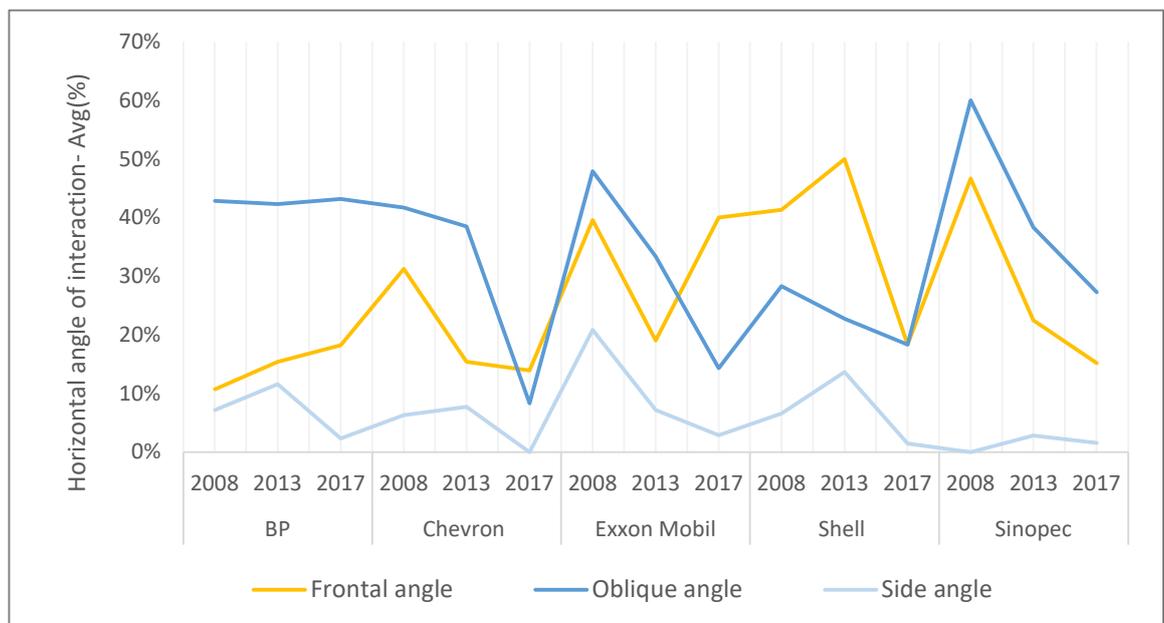


Fig.4.5(c) Horizontal angle of interaction

images were placed in the combinatorial category in this study that represented 12% of all images.

While the horizontal angle determines the level of engagement of the viewer, the *vertical angle of interaction* is concerned with the aspect of power (Harrison, 2003) and feelings of superiority/inferiority (Machin, 2007). At high angles, the viewer is looking down and has more power. At medium angle, they are at the eye level of the representation and hence have the same power and at low angles, the viewer is looking up and hence has less power. Unlike in the case of the horizontal angle, the vertical angle of interaction is much clearer in sample analysed with the medium angle category clearly dominating in all of the reports (Fig.4.5(d)) indicating that there is a preference among report makers in companies analysed to depict the subject/object at the eye level of viewer.

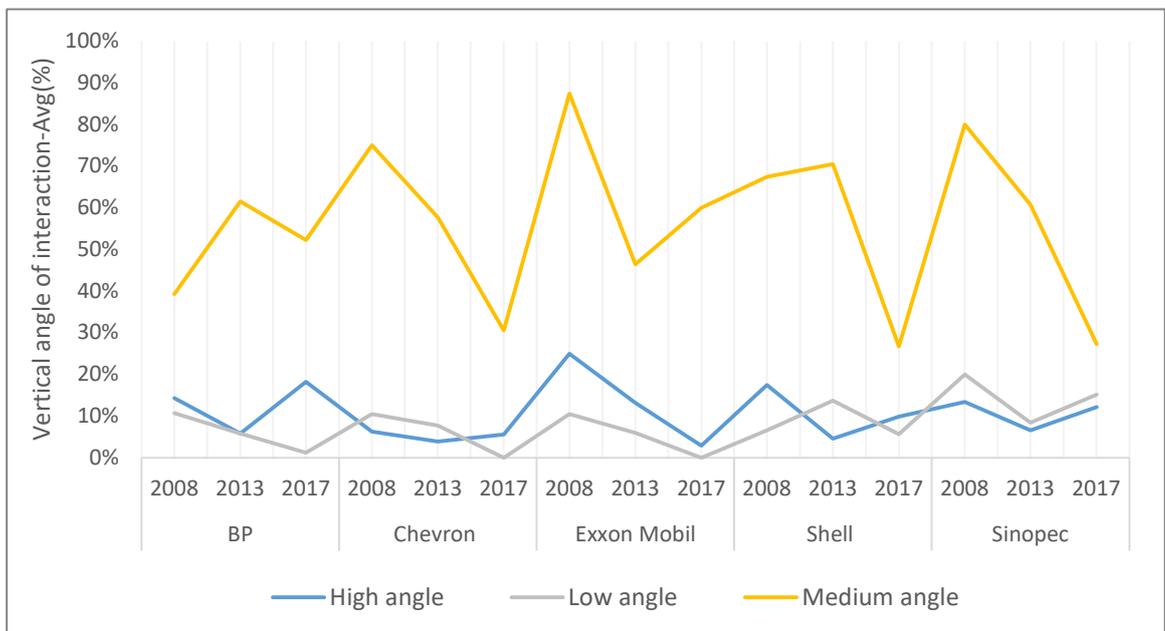


Fig.4.5(d) Vertical angle of interaction

Understandably, with one category dominating to this degree, the other two categories are underrepresented. The high angle is highest for 2008 report of ExxonMobil and as a category finds its presence in all reports. The low angle though is either zero or next to zero in at least three of the 2017 reports (Chevron, ExxonMobil, BP). Overall, 74% of the images were at medium angle to the viewer and these findings are echoed in Garcia and Greenwood's (2015) study as well where the corresponding figure was 75%. Most images in almost all of the reports analysed were presented to the viewer for contemplation instead of seeking to engage the viewer. It needs to be emphasised once again that all non-people images are considered as

offer images in this analysis as per the convention by Kress and van Leeuwen (2006, p. 119). If the people images were considered exclusively then 32% of all images were demand images where the subjects look at the camera and seek engagement, 53% of which were exclusively employee images, 60% of which were exclusively male and 64% of which were senior executives of the company. This shows that among demand images, about one fifth are representations of senior male executives.

Further, modality is a term that refers to “how we feel about the visual message’s validity and reliability” (Harrison, 2003, p. 58). The higher the modality of an image, more real it appears. As one of the markers of modality in images, the more detailed the *image background*, the more real it is (Harrison, 2003). Images that have blank or out of focus backgrounds have less modality since their context is not discernible (Machin, 2007). The analysis found that most of the reports use images that have a detailed background allowing the viewer to develop a clear understanding of the context in which the image was produced (Fig.4.5(e)).

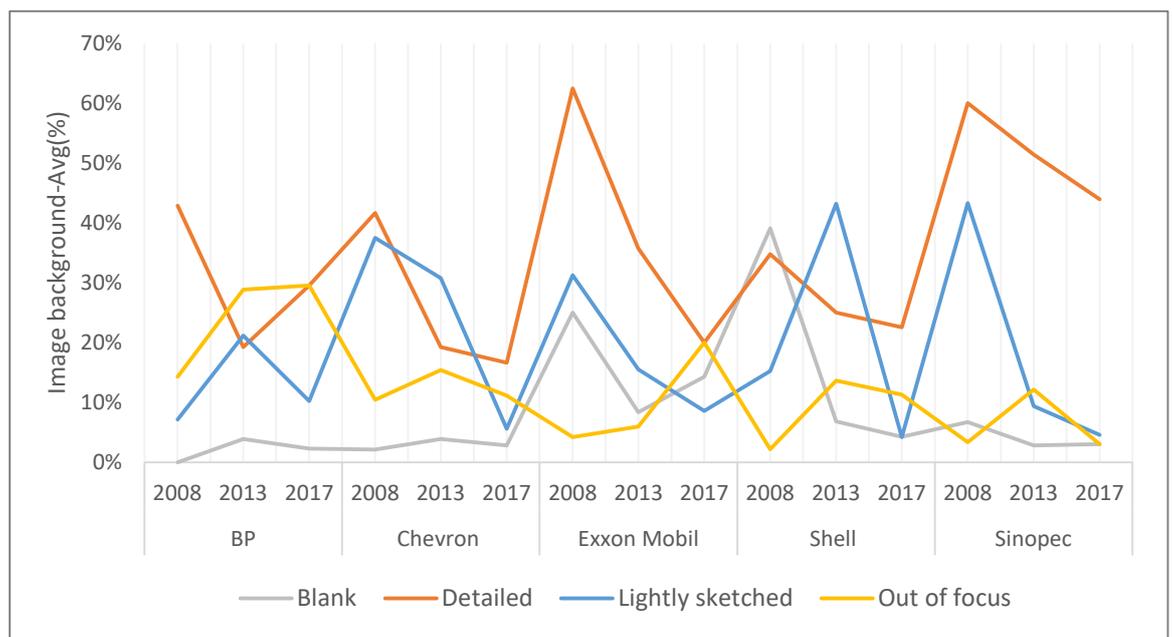


Fig.4.5(e) Image background

Where the background is not as clear, they are at least lightly sketched in most reports. Detailed background is the highest category for all the reports other than 2013 report for BP, Chevron, and Shell, the 2017 report for ExxonMobil and 2008 report of Shell. In two of these cases i.e. 2013 report of Chevron and Shell, lightly sketched is the highest category. Images that have an out-of-focus background tops for the 2013 report of BP and is joint highest with

detailed background for the 2017 report of ExxonMobil. Blank background has relatively low numbers in all reports apart from 2008 report of Shell where it is the highest category. It also has high numbers for the 2008 report of ExxonMobil. There are no images with blank background in the 2008 report of BP, the complete opposite to what was seen for the Shell report for the same year where it is highest. The lack of a detailed background seems to display either an effort on the part of the report maker to de-contextualise the image or is simply a stylistic element added to capture attention.

The *illumination variable* is another modality marker which was slightly tweaked in this analysis from the frameworks of Machin (2007) and Harrison (2003) which were principally concerned with the articulation of lights and shadows. In this analysis the focus was on assessing the presence of more than one source of illumination. The more the sources of illumination less is the modality of the image. The number of sources of illumination is discerned by the analysis of the shadows made by the subject(s)/object(s). In the reports analysed, it was found that for a vast majority of the images, no additional sources of illumination were present (Fig.4.5(f)). This can be seen from the high numbers of ‘Illumination not added’ category in all the reports. The 2017 report for ExxonMobil though had equal numbers of images that had added illumination to ones that did not. There were also relatively high numbers for the ‘Illumination added’ category for 2013 report of Shell.

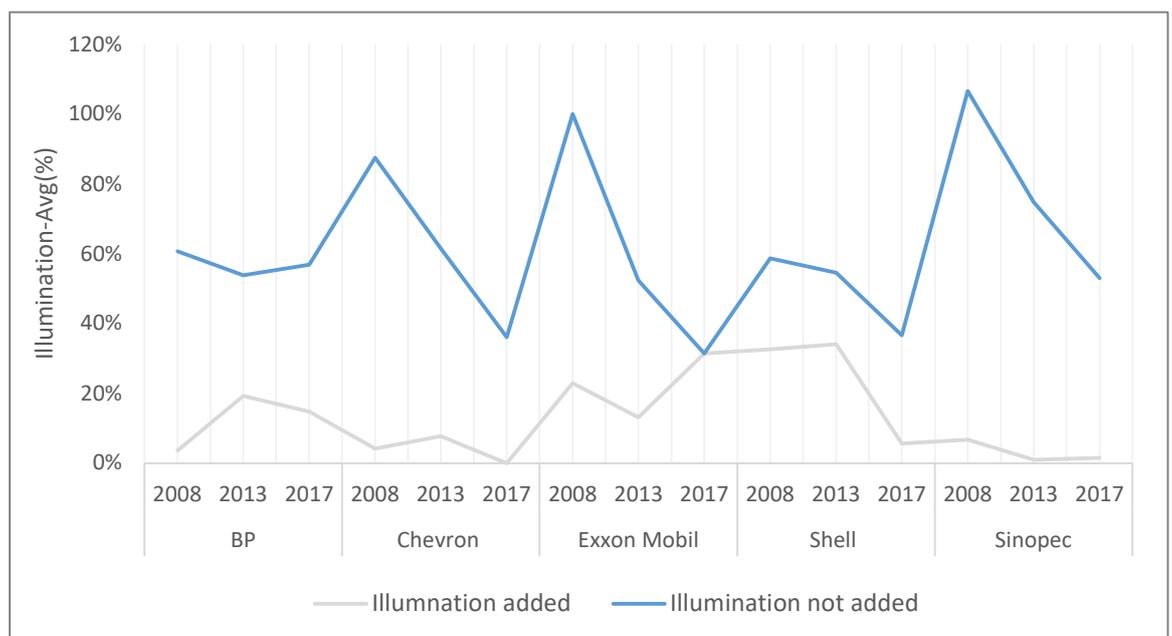


Fig.4.5(f) Illumination

Here the difference between the two categories is only 20% compared to a maximum difference of 100% in the 2008 report of Sinopec.

There are two other variables, also modality markers, that have not been included in this presentation of findings. The first of these pertains to the *articulation of depth* in the image. The reason for not including this variable is that 99% of the images had depth articulated in them. The *degree of saturation* was also not included since a vast majority (98%) of the images were in colour. The highest number of images in black and white were in the 2008 report of ExxonMobil where more than 20% of the images were in black and white. The only other report that had a black and white image was the 2008 report of BP where there was a solitary image.

4.6 Representational aspects - Textual metafunction

The textual metafunction relates to the different compositional elements that direct the flow of information in an image that make it a coherent whole. The variables associated with the textual metafunction will be discussed in detail in this section. The full sample of 592 images that comprise both people and non-people images are analysed in this section. Unlike the previous section where, in order to combine findings of both these groupings, categories for some variables had to be modified, in this section, such a step is not required since the variables and the associated categories for each grouping is the same. The section of the codebook on the textual metafunction consisted of several data-driven categories wherein descriptive qualitative information regarding the textual representation of the image was collected. However, not all of results of the analysis of this data has been presented here.

The first of these variables of interest is the one that pertains to the *presence/absence of a cultural symbol* in the image. Cultural symbol is any element or combination of elements in an image that tells the viewer how to read an image (Machin, 2007). As the name suggests, Machin is aware of the embeddedness of the cultural symbol in culture and how interpretation of the visual cues in this respect can be influenced by culturally embedded reader dispositions. He in fact uses the term ‘potent cultural symbol’ (p. 132) perhaps to denote symbols that are capable of crossing the cultural divide. However, what is deemed to be ‘potent’ is again a matter of subjective opinion. In this analysis it has already been seen that there are several recurring themes in images such as depiction of subjects in full safety gear, subjects in formal clothing, natives in ethnic clothing etc. As cultural symbols it is clear these representations have been made use of to denote safe working practices, senior

management or executives and stakeholder engagement respectively. Effectively, it has been made possible for the viewer to be able to be directed to a particular concept simply by its association with the nature of representation in the image. In other words, the objects/subjects depicted in the image by themselves are associated with a discourse that is mostly identifiable (Machin & Mayr, 2012). A more generic and accommodating interpretation of the cultural symbol is made use of in this analysis while duly acknowledging that it is possible that different coders may either not recognise this cultural symbol or interpret it differently. For reports analysed, most of the images in all reports were adjudged to have a cultural symbol which is the category that dominates (Fig.4.6(a)). These cultural

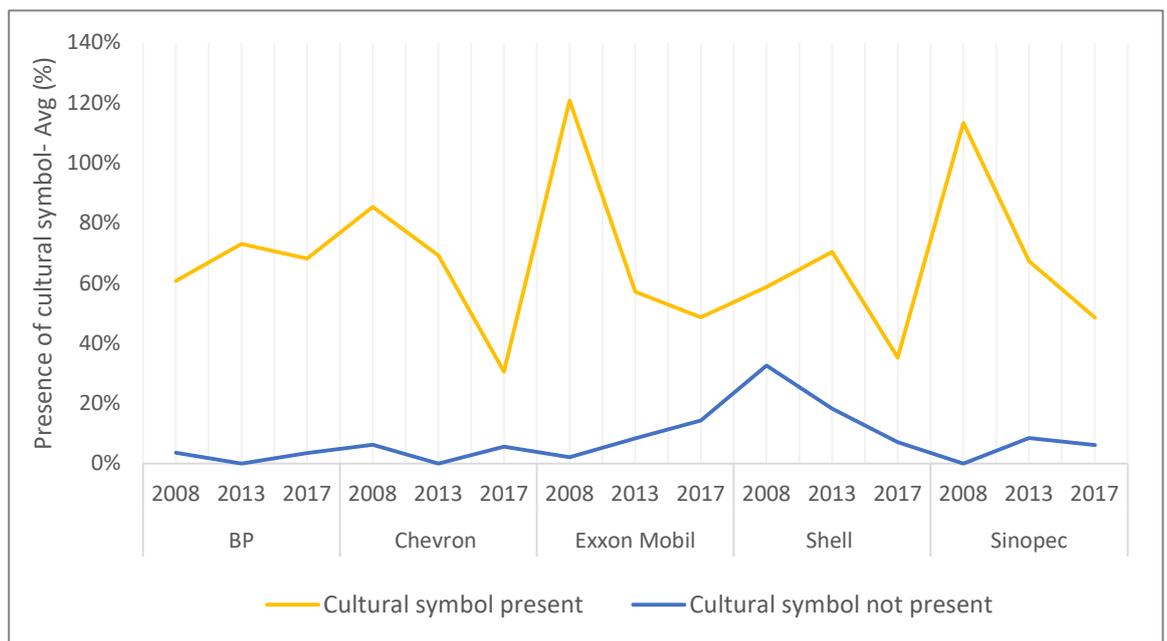


Fig.4.6(a) Presence of cultural symbol

symbols give the reader an idea of the context of image use and direct their attention to an implied meaning.

The *size of the elements in an image* is an indication of its salience. In order to accommodate for varying sizes of the images included in the analysis, the size of the element is expressed in percentage terms relative to the image size. Further, these continuous variables were converted to categories that represent elements that are large (51-100%-Ele.sz.Large), medium (34-50%-Ele.sz.Medium) and small (0-33%-Ele.sz.Small). These provide an indication of how salient a particular element was in an image. Adjusting for the number of pages in the report, it was found that there are more images wherein the biggest element is large in almost all the reports analysed (Fig. 4.6(b)). The only exceptions to this trend are the

2008 and 2013 report of Chevron where there are more images where the biggest element is of medium size. The highest number for any report where the images that have the biggest element relatively 'small' is in the 2008 report of Sinopec. What this indicates is that in most

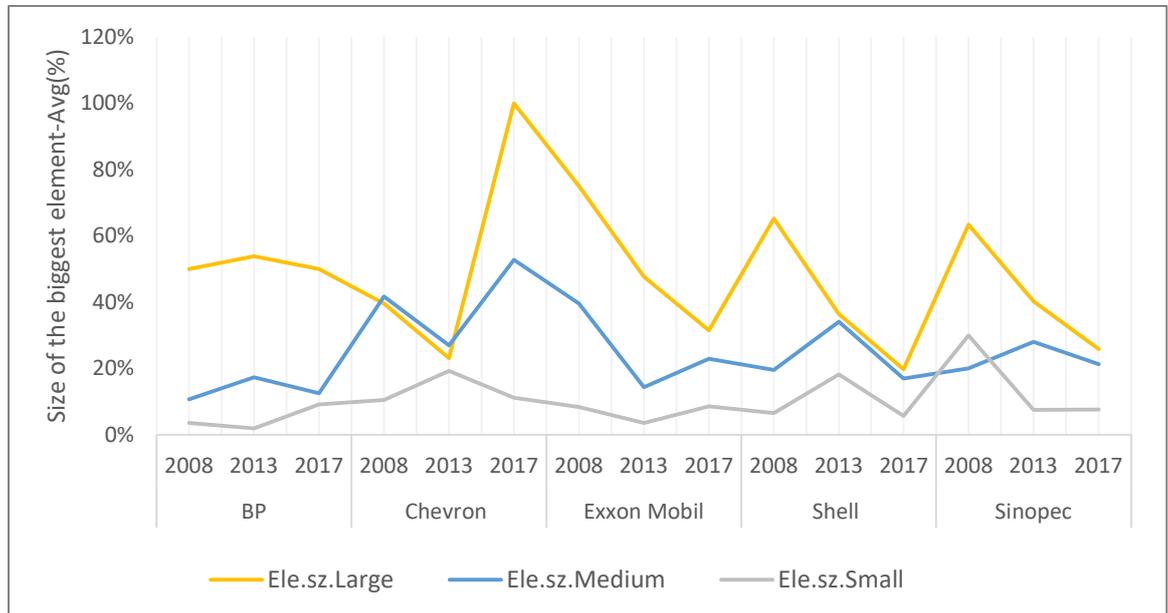


Fig.4.6(b) Size of the biggest element

reports, the images used tend to focus on a few elements that are more than one thirds the size of the image itself.

The only exceptions to this trend are the 2008 and 2013 report of Chevron where there are more images where the biggest element is of medium size. The highest number for any report where the images that have the biggest element relatively 'small' is in the 2008 report of

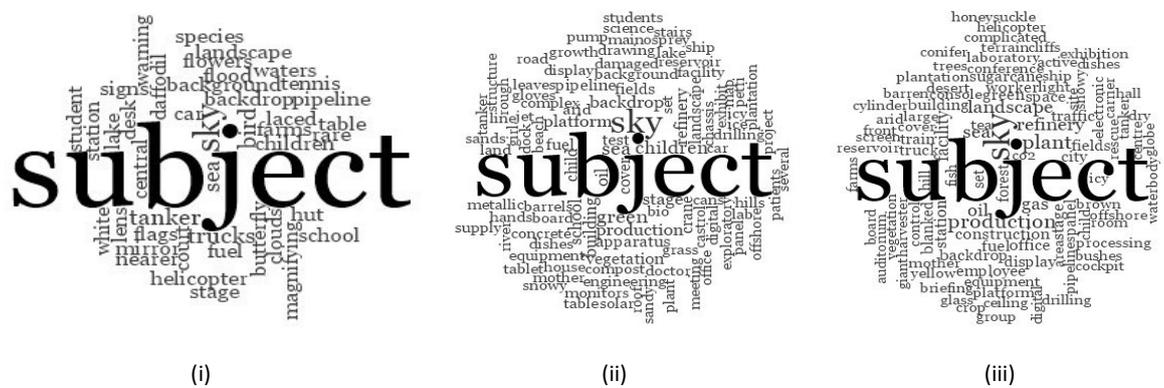


Fig.4.6(c) Biggest element in the image (i) Ele.sz.Small (ii) Ele.sz.Medium, (iii) Ele.sz.Large

Sinopec. What this indicates is that in most reports, the images used tend to focus on a few elements that are more than one thirds the size of the image itself.

However, this finding is only useful if there is some indication of what these ‘biggest’ elements are. A description of the biggest element for every image was captured as a response to Q45 of the codebook. A word cloud for this biggest element identified in each category (big, small and medium) is shown in Fig. 4.6 (c). In all three categories it is evident that the biggest element is subject or sky, and this is a consistent theme among an overwhelming number of images.

With respect to colours used in the image, under the ambit of an extensive discussion on the semiotics of colour, in the frameworks of Machin (2007), Kress and van Leeuwen (2006) and Harrison (2003), many possibilities for analysis of different aspects of the colour (tone, contrast to name a few) of an image exist. However, in this research the analysis was limited to simply identifying the *most prominent colour used* in the image. This representational aspect could have been included in the discussion on any of the other metafunctions, however, in this thesis, it has been included within textual metafunction. TinEye colour extraction tool is used for this purpose and the results obtained from the tool were cross verified by observation. The graph (Fig.4.6 (d)) shows that several different colours are used prominently in the images used in the reports analysed.

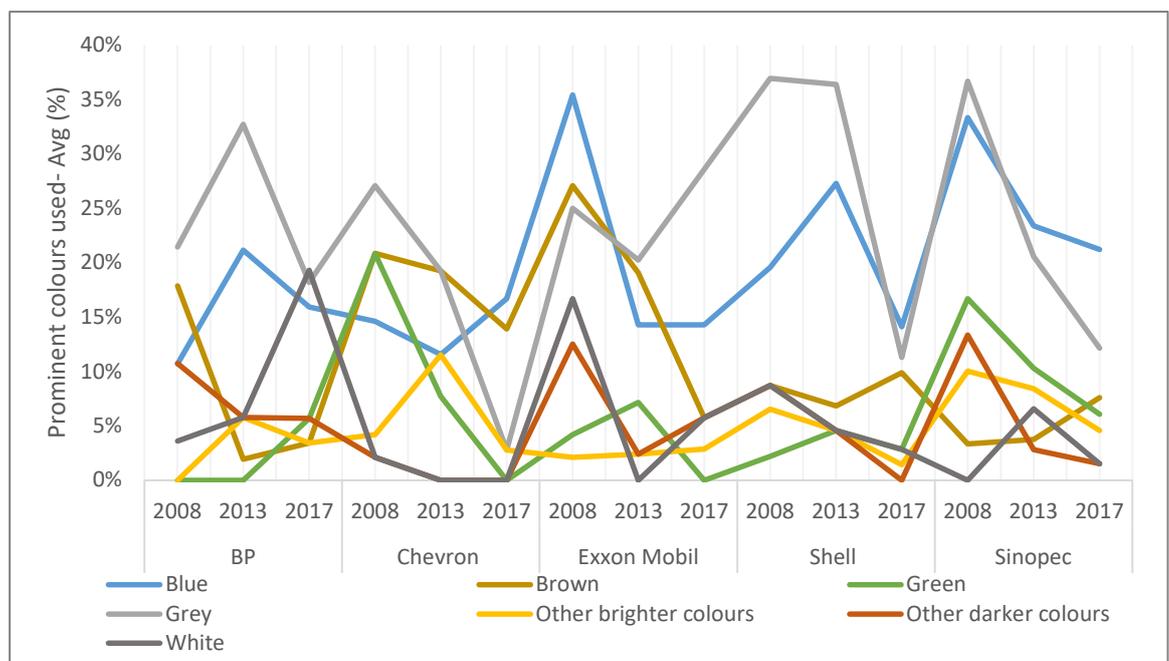


Fig.4.6(d) Prominent colour used

Grey and Blue are the colours that are most prominent amongst all the colours. This is followed by Brown that is also often used as a prominent colour. In the 2017 report for BP, White is the most prominent colour used in most images although it is only marginally higher than the next highest colour which is Grey. While Green is the colour that is used prominently in a relatively large number of images in the reports of Chevron and Sinopec for the year 2008, it is not a prominent colour for even a single image in number of the reports analysed- BP for 2008 and 2013, Chevron for 2017 and ExxonMobil for 2017. A number of other colours are grouped in two categories of ‘Other brighter colours and ‘Other darker colours’ but these have negligible numbers in all reports. While the identification of the most prominent colour used is useful from the point of view of comprehending the textual representational practices, this alone was not sufficient to gauge the salience given to the image or the elements depicted in the image.

Another signifier of salience is the *elements in focus* in the image. Elements that are in focus in the image are more salient than the ones that are not (Harrison, 2003). The line graph that looks at whether the entire image is in focus or not shows that in all of the reports without exception, there are a higher number of images that are in focus than ones that are not (Fig.4.6(e)). The least difference between the two categories are for the 2013 and 2017 report of BP and the 2017 report of Chevron. Reports with very low numbers for images wherein

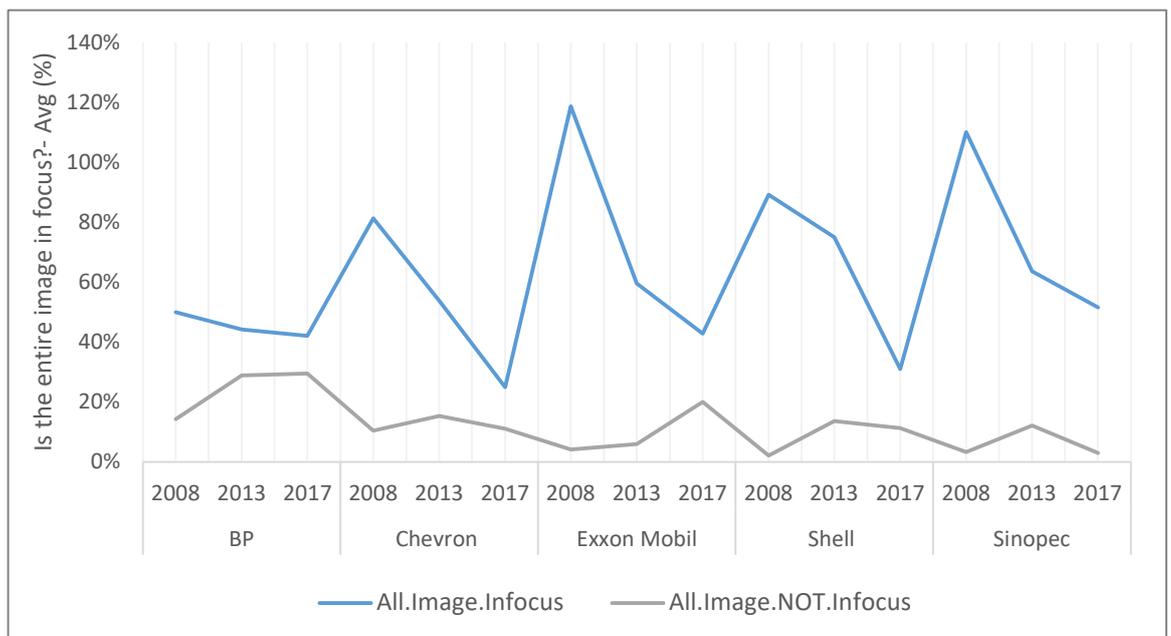


Fig.4.6(e) Is the entire image in focus?

entire images are not in focus are the 2008 reports of ExxonMobil, Shell and Sinopec, the 2013 report of ExxonMobil and the 2017 report of Sinopec.

The phrase cloud generated for the elements that have been made the subject/object of focus in those images which are not entirely in focus is shown in Fig.4.6(f)). It can be seen by the bigger font sizes in these images that senior management and office workers are made salient while field workers and general public, less so.

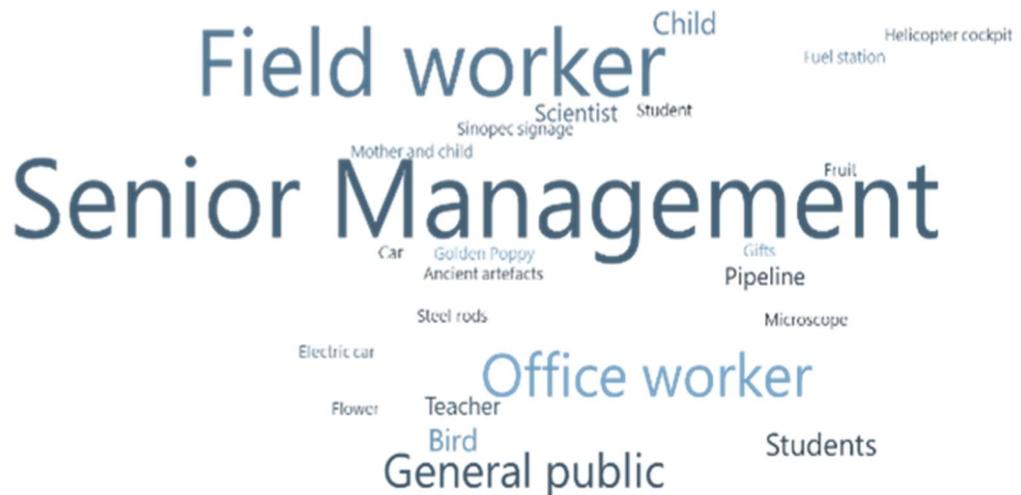


Fig.4.6(f) Phrase cloud for focus elements when entire image is not in focus

This research was able to find that past research on textual representational aspects both within CSR and beyond had generally been limited to coverage of a few minimal aspects within extensive qualitative analysis of visuals. For example, within CSR research, Maier (2014) in her study of the persuasive strategies employed in films made by Coca-Cola company as part of their CSR communication, finds several instances of differences in spatial juxta positioning such as foregrounding of a few key elements in order to promote certain viewpoints. Similarly, in media studies, in the analysis of a corpus consisting of picture news from news websites in China and the US, Wang (2014) found that in many cases, the visual elements had been deliberately varied in terms of linear, spatial and size arrangement to provide salience to certain elements at the cost of others. So, there is evidence in both CSR communication research as well as in media research of privileging certain textual representational aspects in favour of others in order to serve a rhetorical purpose. However, this study is unique in examining as many of the textual representational aspects as it does in a relatively larger sample.

4.7 Representational aspects - Image-text relations

Crucial in investigating the image-text relation is the identification of the text that will be considered as being associated with an image. It is the relationship with the image of this text that ought to be analysed. However, as has already been mentioned in the methodology chapter (Chapter 3, Section 3.4.3), this initially presented a problem. This was resolved by considering two types of text - effective text and the simply cohabiting text, each of which is discerned as per the flow chart in Fig.4.7(a).

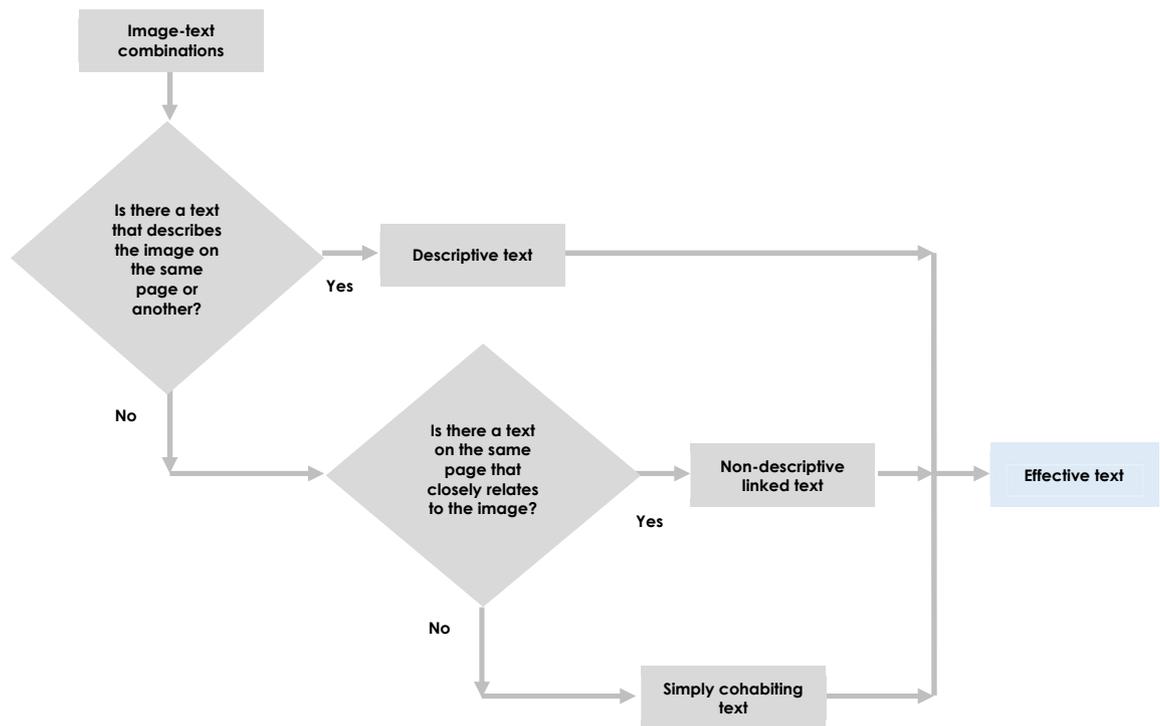


Fig.4.7(a) Flowchart for identifying effective text

Each of these texts is variably considered pertinent for the analysis related to each specific variable that explores image-text combinations which is detailed in the codebook. As shown in Fig.4.7(a), the descriptive text explains what is depicted in the image, the non-descriptive, linked text does not describe the image but is of a similar nature and may be associated with the same general theme as the image and the cohabiting text is simply the text that cohabits the same page as the image irrespective of how it relates to it or whether it describes it.

In exploring the *nature of text associated with the image* it was found that in 12 of the 15 reports analysed the descriptive text is the highest category as far as the effective text variable is concerned (Fig.4.7(b)). The three exceptions are the 2008 report of ExxonMobil which has more linked text and the 2008 and 2017 report of Sinopec in which the descriptive text is the

lowest category. The linked text is the highest category in the 2008 reports for BP and ExxonMobil and the 2017 report of Sinopec. Simply cohabiting text as a category is only present in the 2008 and 2017 report of BP and all of the reports for Sinopec. In fact, it is category that is the highest for the 2008 report of Sinopec.

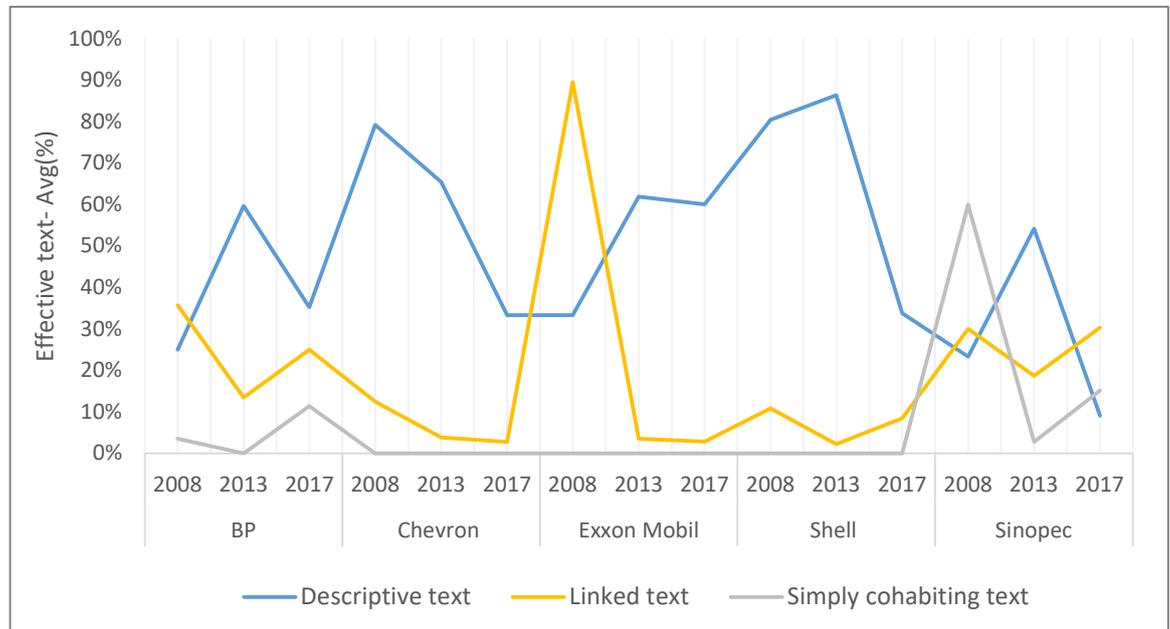


Fig.4.7(b) Nature of text associated with the image (Effective text)

For all the other variables in this section that simultaneously considers the image and the verbal text, the relation between the image and the verbal text is considered without considering the implied meanings of each mode. So, in this section, for each variable, the association of the effective text and the image is explored if the effective text happens to be on the same page of the report. Else, it is the relationship between the cohabiting text and the image that becomes the focus of analysis. The full sample of 592 images is used for analysis in this section. The relationship between the different variables that are used to analyse the image-text relationship and the year of publication/ name of the company is visualised using line graphs wherein, like all of the previous sections, the numbers for each category that are plotted are the average per page that is expressed as a percentage. The results obtained for each variable is briefly described below.

In terms of *spatial positioning*, like in all document designs, the relative positions of image and text are purported to be less of a random choice and more reflecting of culture and individual sensemaking (Kong, 2006). Kress and van Leeuwen (2006) offer guidelines on interpretation of the importance given to an element based on its relative position. When an image is on the left, it is presented as information that is already known, while when it is on

the right, it is new information that requires attention. Centre position denotes importance. When the image is on the top, it represents an ‘ideal’ position while when it is in the bottom, it is related to the ‘real’ or down-to-earth position. Triptych positioning is when the image is placed centrally and there is text on either side of it or both above and below it. In this positioning again, the image is the element in focus (Machin, 2007). So, in summary, the left and bottom positioning of the image denotes importance to the text while in all other positions, the focus is on the image. In presenting the results, the numbers for categories that place the image in focus are combined (top, right, centre, triptych) and so are the ones do not place the image in focus (left, bottom). Plotting these numbers as shown in Fig 4.7(c), shows that in almost all reports analysed, the image is the focus element in most cases.

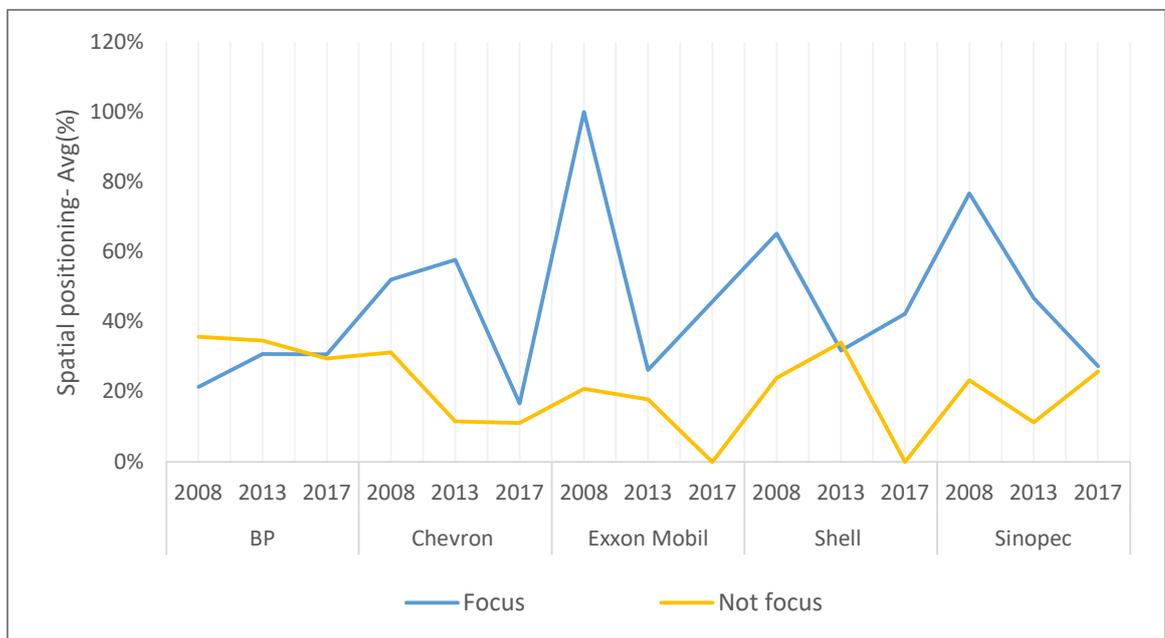


Fig.4.7(c) Spatial positioning

BP clearly emphasises the text in all its reports. However, in its 2017 report the number of instances where image is emphasised is the same as that for text. There are only 2 other reports wherein the text and image are similarly in focus- the 2013 report of Shell and 2017 report of Sinopec. The 2017 report of ExxonMobil and Shell have all its images in focus in comparison to text. The practice of making the image as a focus element is similar to the one found in some studies in advertising (Ramakrishnan, 2012) where it was found that by placing the product advertised in one of the positions of focus (top) and by bestowing it with glamour, an attempt is made by the advertiser to emotionally appeal to the audience. In analysing the cultural influence on such spatial positioning, Meng (2013) found in another

study that while Western press advertisements seemed to conform to ideas of polarity of spatial positioning as suggested by Kress and van Leeuwen (2006), Chinese press advertisements employed a complicated scheme that was much more centralised on account of what was perceived by the author as the effect of cultural influence. In this analysis, there were no differences found in how the spatial positioning of most of the image-text combinations manifested in the reports of the Chinese company, Sinopec and the remaining companies. The reason for this though might be that while Meng (2013) analysed Chinese advertisements that were in the Chinese language, in this case, the Sinopec reports analysed were in English.

There are other aspects that make either of the elements salient in image-text combinations and size is one such aspect which can be used to telling effect (Hook & Glaveanu, 2013). In this analysis, the variable-*Image-text ratio* looks at the relative size of the image with respect to text. Larger the size of the image relative to text, more its salience. As shown in Fig. 4.7(d), It is was seen in the analysis that there are only very few reports that have higher number of images that are smaller than text (2008 report of BP, 2017 reports of Chevron and Shell and all the reports of Sinopec).

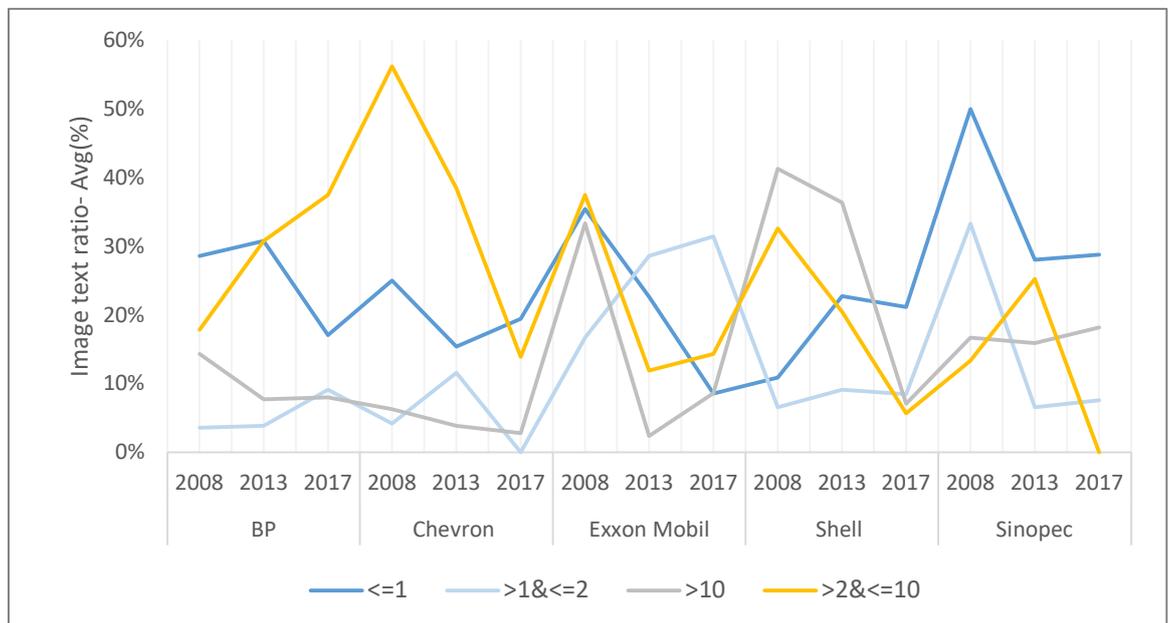


Fig.4.7(d) Image-text ratio

A greater number of images are 10 or more times bigger than the text in the 2008 and 2013 report of Shell and between 2 and 10 times bigger than the text in the 2013 and 2017 report of BP, 2008 and 2013 report of Chevron and the 2008 report of ExxonMobil. None of the

categories for this variable is underrepresented. Overall, there are more images that are bigger than the text in all of the reports with the exception of the 2017 reports of Chevron and Sinopec. In the 2017 report for Shell, there are as many images that are bigger than the text as there are text that are bigger than the image. It is clear among reports analysed, that there is a preference among the Western companies with the exception of BP to have the image larger than the text in order to make it salient. The prevalence for making image more salient by making it bigger was found in the analysis of the portrayals of immigrants in a Spanish newspaper by Martínez Lirola (2006) who found that besides a number of other representational aspects, a particular view of the immigrants was sought to be portrayed by making the text much smaller to the image- the inference being that one of the ways in which the attention is sought to be diverted to a particular mode is by making it bigger.

In the spirit of the analysis of the representational aspects that make the image more salient, there were other categories that emerged from the data. The first of these is to do with the particular *mode in background* relative to the other. In the CSR reports analysed, it was found that sometimes the image was placed in the background making it less salient. As seen in Fig.4.7(e) below, although in majority of the cases, the two elements were at the same level, the 2017 report of BP was an exception. In this report, there are as many as 33% more images that are in the background with respect to the text. In the reports analysed for Sinopec there are next to no images that are used in the background.

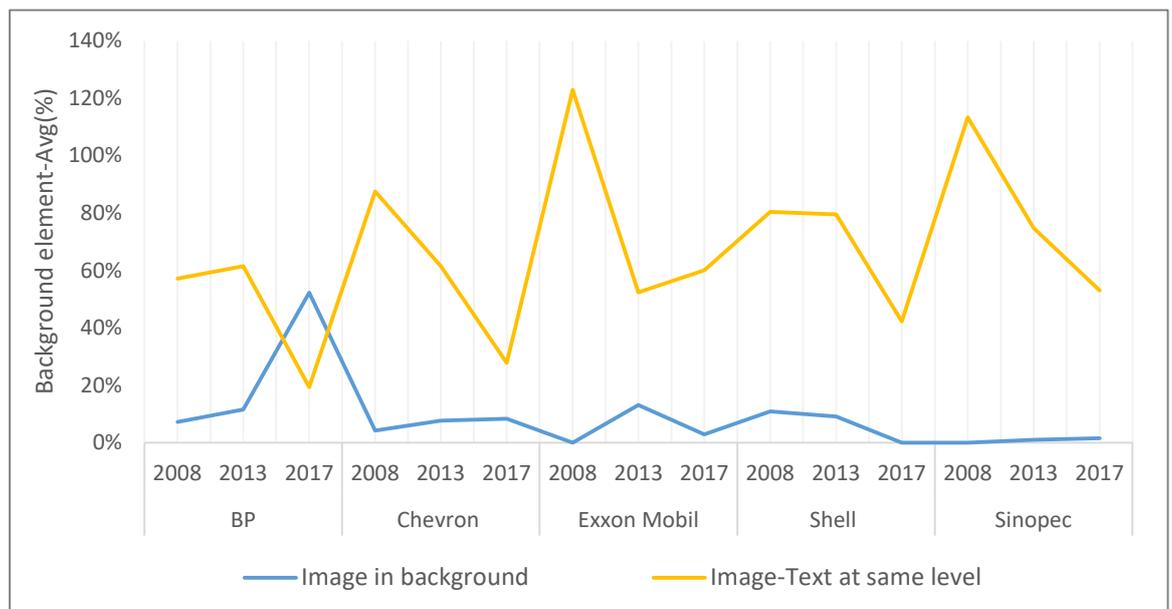


Fig.4.7(e) Is the image in the background?

Also, on occasions, the image was in the form of a *watermark*. Introduced as stylistic design element having the image as watermark makes it less salient. While for the reports analysed, it is found that images are mostly not watermarked, in the 2008 report for Shell there are as many as 46% of images that are watermarked which is the same as the number of images that are not watermarked in the same report (Fig.4.7(f)). There are also high number of watermarked images in the 2017 report of BP. In all other reports, the number of watermarked images is either zero or very close to zero.

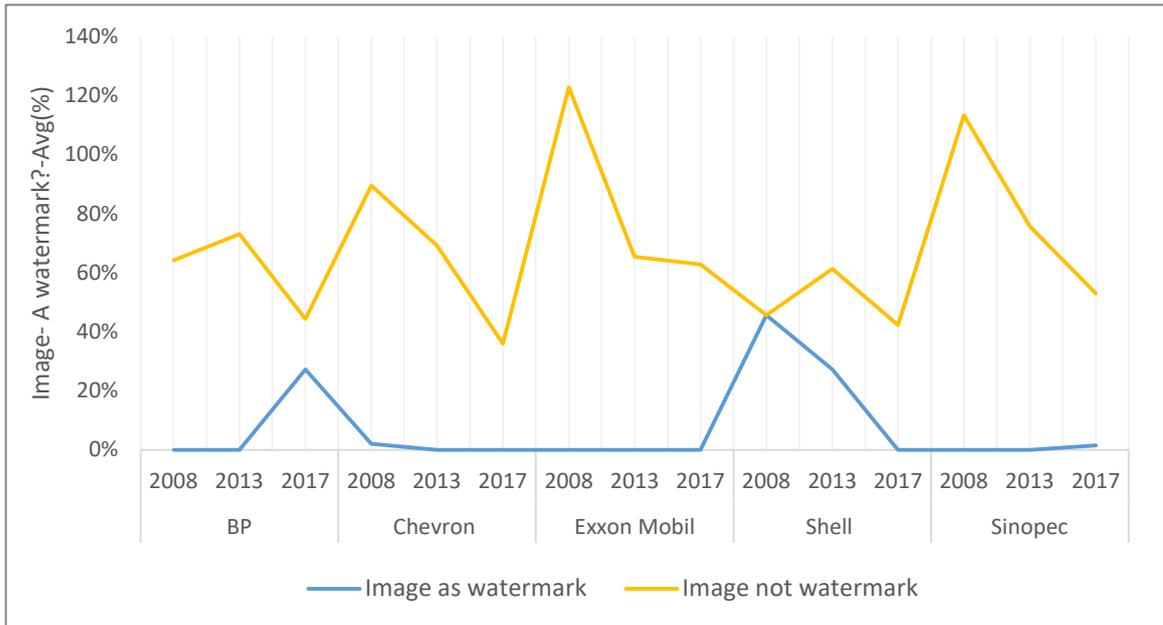


Fig.4.7(f) Is the image in the form of a watermark?

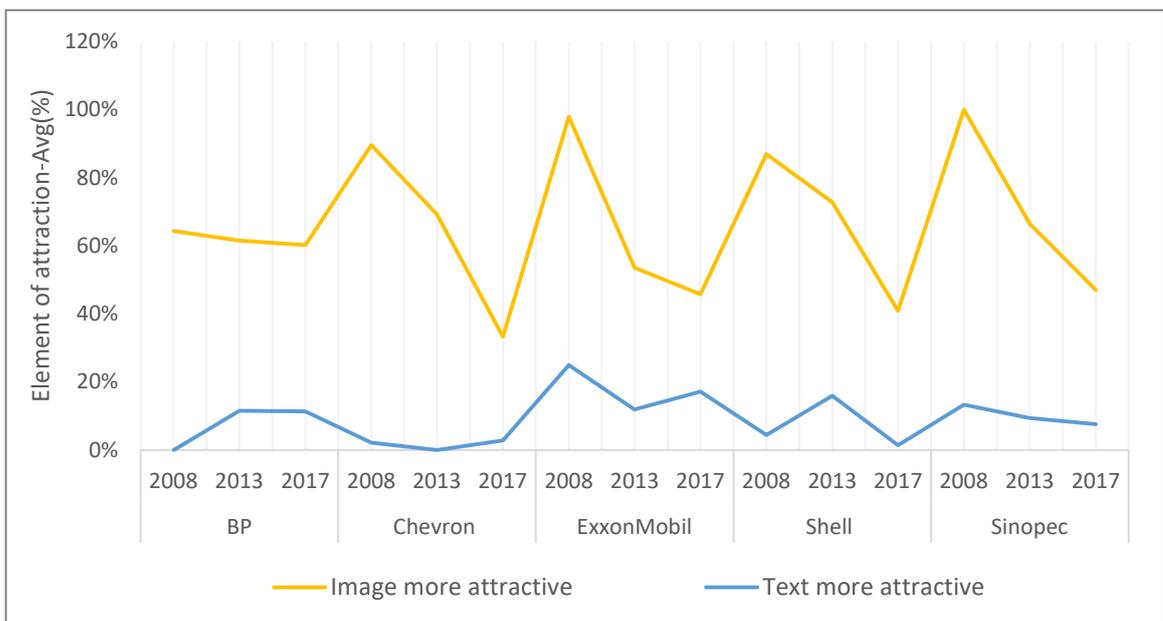


Fig.4.7(g) Element of attraction

The last of the variables that deals with salience is the variable- *element of attraction* which is the subjective assessment of the researcher about which of the two elements is more attractive. In all of the reports, there were higher number of images that were found to be more attractive than the text (Fig.4.7(g)). The highest number for instances where the text is more attractive is 25% in the 2008 report of ExxonMobil.

It was not surprising to note that images were mostly found to be the more attractive than text. Ramo (2011) notes in his study of image use in CSR reports that they were often mere ornaments or symbolic equivalents of texts included for their persuasive influence. In the detailed multimodal analysis of a single multimodal text taken from the annual report of an Austrian oil and gas company, Jancsary et al. (2016) find that although the image and text mutually reinforce each other, the image is made out to be a strongly stylised element in comparison to text which provides the actual facts. However, in this study it was found that the images were not mere ornaments. In fact, in most cases, the images told the same story or were in many ways linked to the story told in the text. This aspect is clearly illustrated by the effective text variable which in the case of most reports had descriptive text as the dominant category.

Framing as a representational aspect explores whether the image and the text are represented as separate units or if they are related (Machin, 2007). van Leeuwen (2005) suggests an inventory of possible framing and connectivity relationships. These are:

- Separation: Empty space separates image and text.
- Segregation: Image and text are separated using a frame or a clear boundary and occupy different spaces.
- Integration: Image and text occupy the same space and either element can be placed on top of the other.
- Overlap: One of the modes overflows into the space of the other mode. In this case, “rather than integration, we have bleeding of meaning” (Machin, 2007, p. 154).
- Rhyme: Within frames, the two modes are linked by a common quality such as shape, colour etc.
- Contrast: Unlike, rhyme, here the two modes are made to look different by the differential use of the same qualities.

These categories were not conceived by van Leeuwen as fixed and during the pilot phase, it was found that if the categories were to be used in situ, then mutual exclusiveness may not be

assured. Hence, they were divided into two variables that look at image-text separation (with categories-separation, segregation, integration and overlap) and connectivity (contrast and rhyme).

With regards to *image-text separation*, in most of the reports, the image-text combination belongs to the separation category than any other category (Fig.4.7(h)).

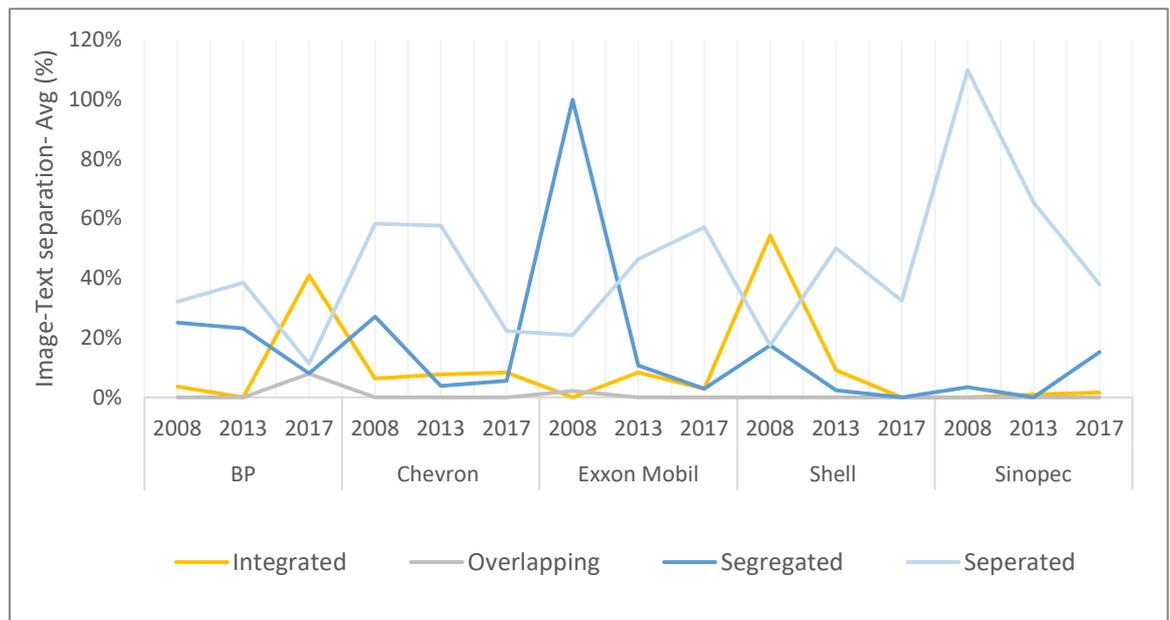


Fig.4.7(h) Image-text separation

The exceptions to this general trend are the 2017 report of BP and the 2008 report of Shell where there are more image-text combinations in the integrated category and the 2008 report of ExxonMobil where there are more segregated image-text combinations. In the 2008 report of Shell, the number of image-text combinations that are segregated are the same as that which are separated. Although the segregated category has the highest numbers for ExxonMobil report of 2008, the category has zero or next to zero numbers in the 2013 and 2017 report of Shell and the 2008 and 2013 report of Sinopec. Integrated is highest for 2017 report of BP and 2008 report of Shell but has low numbers otherwise. Overlapping is the most underrepresented category with a maximum number of 8% in the 2017 report of BP. The data shows that the manner of image-text separation in a majority of the cases is not as complicated as was seen in the study of the newspaper layout by Jancsary et al. (2016) and is similar to the image-text separation found in Ramakrishnan’s (2012) study of a single advertisement.

In terms of the *image-text connectivity*, the contrast category is clearly dominant in all but one of the reports (Fig.4.7(i)). In the 2017 report of Sinopec which is the exception to this trend, more images contrast with the text than rhyme with it. This was mostly due to the different semiotic choices being made with respect to size and colour. In the 2017 report of Chevron and the 2008 report of ExxonMobil, the numbers for rhyme and contrast are quite close to each other. The numbers for rhyme are the lowest for the 2013 report of BP (6%) and the Shell report of 2017(4%).

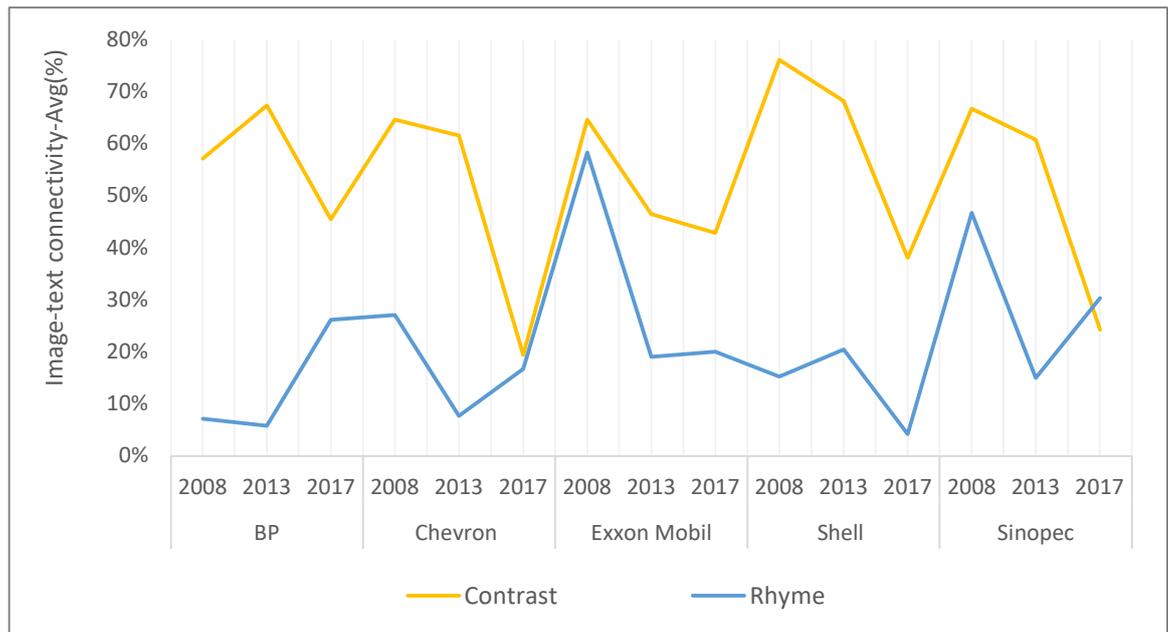


Fig.4.7(i) Image-text connectivity

Overall, from the analysis of variables in the section, it has been found that images are often the most salient and attractive of modes although the messages contained in either modes are the same. Similar results have been found in the analysis of the photographic and image themes of the managerial forewords of Dutch-English and British annual reports by de Groot et al. (2006). In their study they found that the images drew attention to the text allowing for a more tangible expression of the textual content while at the same time also complementing the overall information contained in it. The fact that the images are often the more attention-grabbing mode in multimodal texts finds resonance in previous research in communication in general. Although nascent in terms of research focus, Lyon and Montgomery (2015) suggest that evidence from communication, marketing and institutional theory suggests that visual imagery are able to garner more attention, elicit deeper inferences and pleasure in comparison to verbal text. The verbal text in comparison to image is often the less salient mode since

unlike images that are able to connect emotionally with the reader at a more heightened level, it possess a more clear structure and exposition of the exact nature of an occurrence (Powell et al., 2015).

This section while exploring the important aspect of image-text relations, has only referred to their implied meanings and how these meanings co-relate with one another in passing (in the examination of the effective text). So, in this sense, it has merely set the scene for the next section of this chapter that explores this very aspect in more detail- the correlation of the meanings of the two modes.

4.8 Representational aspects- Intersemiotic complementarity

As outlined in the methodology chapter, several previous studies have either exclusively analysed verbal text in CSR reports or images. However, is there a relationship between their meanings? Cox (2013) suggests that out of the two modes the image is usually more grounded in the denotative and in the tradition of the Barthesian perspective on semiotics, it is the text that anchors its meaning. But can the relationship of meanings between the modes be described as simplistically as that? This section looks to address this precise question. Royce (1998, 2010) provides a readymade framework for this purpose that he calls Intersemiotic complementarity framework. This framework has been repurposed with some very minor changes to compare the ways in which the meaning of image used in the CSR report compares with the meaning of its associated text. However, in order to able to compare the visual and verbal meanings, data pertaining to both needs to be available. In this study, data that relates to verbal meanings was also collected and analysed (Refer to Q83- Q92 of the codebook). However, these have only partially been presented so far. This is because of the primary focus on images in this thesis with the importance accorded to verbal meanings being limited to interest in the nature of their association with the image. Therefore, the analysis in this thesis was limited to text associated with the image and there was no analysis done of text that was not identified as being associated with an image. The results for the analysis of the associated text was also segregated in terms of the three metafunctions of any semiotic mode- ideational metafunction, interpersonal metafunction and textual metafunction. This was done in order to make the comparison between visual and verbal meanings easier.

The data that explores intersemiotic complementarity was obtained through a qualitative comparison of results obtained for ideational, interpersonal and textual metafunction categorisations for both image and verbal text as Fig 4.8(a) below illustrates. Comparisons

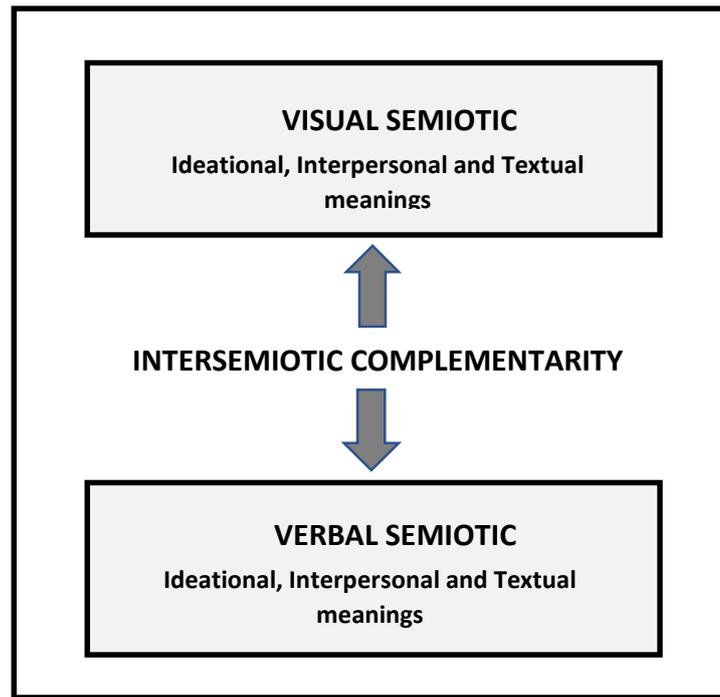


Fig 4.8(a) Qualitative comparison of categories for obtaining intersemiotic complementarity data (Royce (1998, p.27))

were made between variables for each image analysed. The variables and the associated categories that look at intersemiotic complementarity in this section are a simplified version of the original intersemiotic sense relations by Royce (1998). The categories thus formulated retain the essence of the original framework while adapting it for the purpose of this research. While the ideational and textual intersemiotic relations are explored through a single variable, there are two variables that look at the interpersonal intersemiotic relations- MOOD which looks at the way the audience is addressed and MODALITY which looks at attitudinal positions regarding the truthfulness of what is represented.

From the line graph for *ideational intersemiotic complementarity* (Fig.4.8(b)), it is seen that a higher proportion of images in all the reports have a related or similar experiential meaning to its associated text. It is only in the 2017 report of BP and the 2008 report of Sinopec that the number of images that have a similar or related experiential meaning is the same as that ones that are unrelated or have dissimilar experiential meaning. These reports also have the highest numbers among all reports analysed for images that are dissimilar or unrelated to the associated text in terms of its experiential meaning. The 2013 report of Chevron has no images of this kind and the number of images of this kind are also extremely low in the

ExxonMobil report of 2013. The greatest difference between the two categories are in the 2008 reports of Chevron and ExxonMobil and the 2013 report of Chevron in that order.

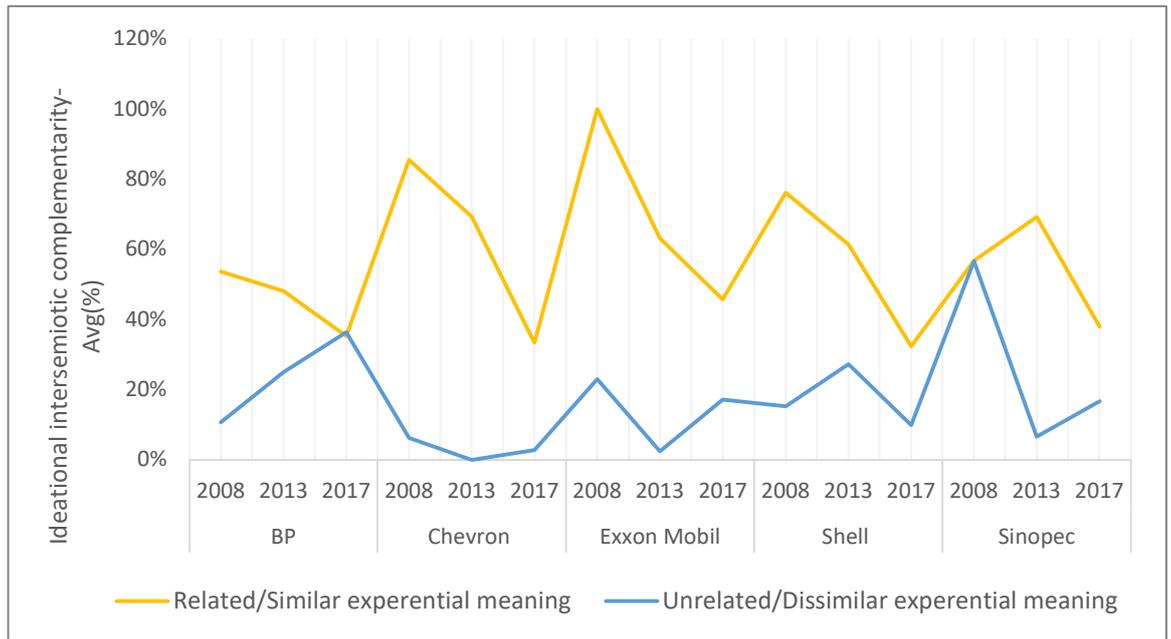


Fig.4.8(b) Ideational intersemiotic complementarity

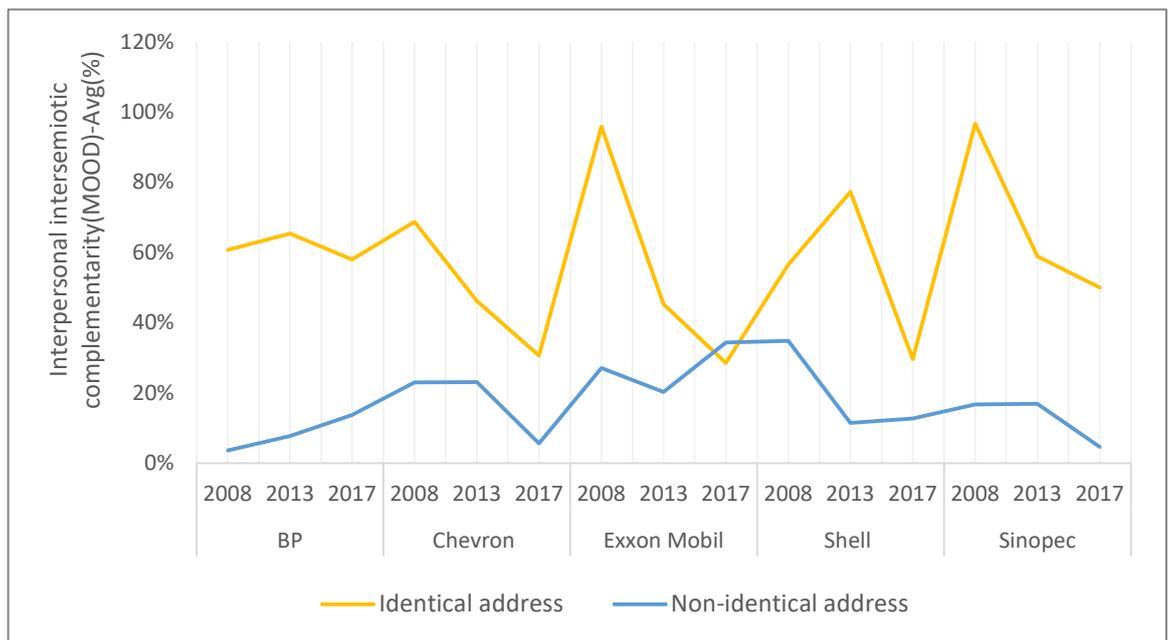


Fig.4.8(c) Interpersonal intersemiotic complementarity (MOOD)

There is also a great deal of clarity in terms of the trends with regards to the *interpersonal intersemiotic complementarity variable of MOOD*, wherein it is seen that in all but one report analysed, the image-text combinations are identical in terms of the way the reader is

addressed (Fig.4.8(c)). The only exception to this trend is the 2017 report of ExxonMobil wherein there are more image-text combinations with non-identical address than there are with identical address. The proportion of image-text combinations per page that have a non-identical address is stable over two time periods for two of the companies. These are the 2008 and 2013 reports of both Chevron and Sinopec. The reports with the lowest proportion of images per page with non-identical address are the 2008 report of BP and the 2017 report of Sinopec and Chevron. The greatest difference between the two categories is in the 2008 report of Sinopec. The difference is also high in the 2008 report of ExxonMobil and the 2013 report of Shell.

The clarity in terms of the domination of one category over the other that was seen in the previous two graphs is also seen in the graph for *interpersonal intersemiotic complementarity-MODALITY*. There is a higher proportion per page of image-text combinations that have congruent rather than dissonant attitudes in all but two of the reports analysed (Fig.4.8(d)).

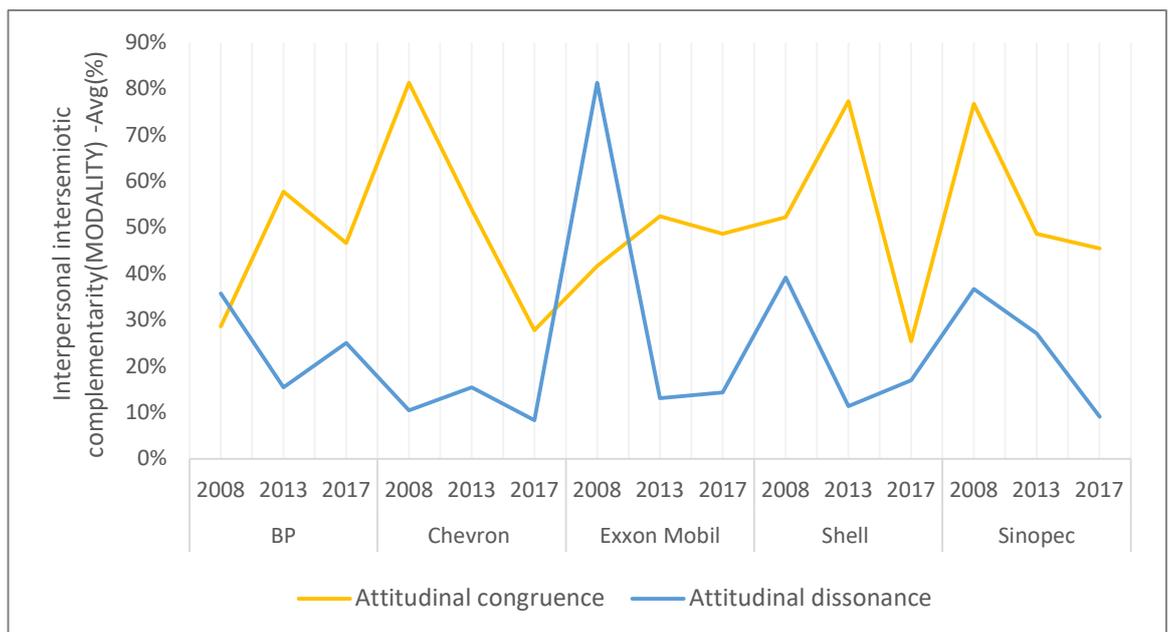


Fig.4.8(d) Interpersonal intersemiotic complementarity (MODALITY)

When all the reports for each company is seen in isolation, it is found that the attitudinal dissonance numbers have fluctuated for each company except for Sinopec where the numbers have continuously declined. It is also be noted that attitudinal dissonance in image-text combinations is seen in every report with the least proportion per page in the 2017 report of Chevron (8%). The greatest difference between the two categories in reports where there is

higher proportion of image-text combinations with congruent attitudes is in the 2008 report of Chevron (71%) and the 2013 report of Shell (66%).

The graph that plots *textual intersemiotic complementarity variable* in relation to company/year of publication shows similar trends to the graphs for other variables in this section (Fig. 4.8(e)).

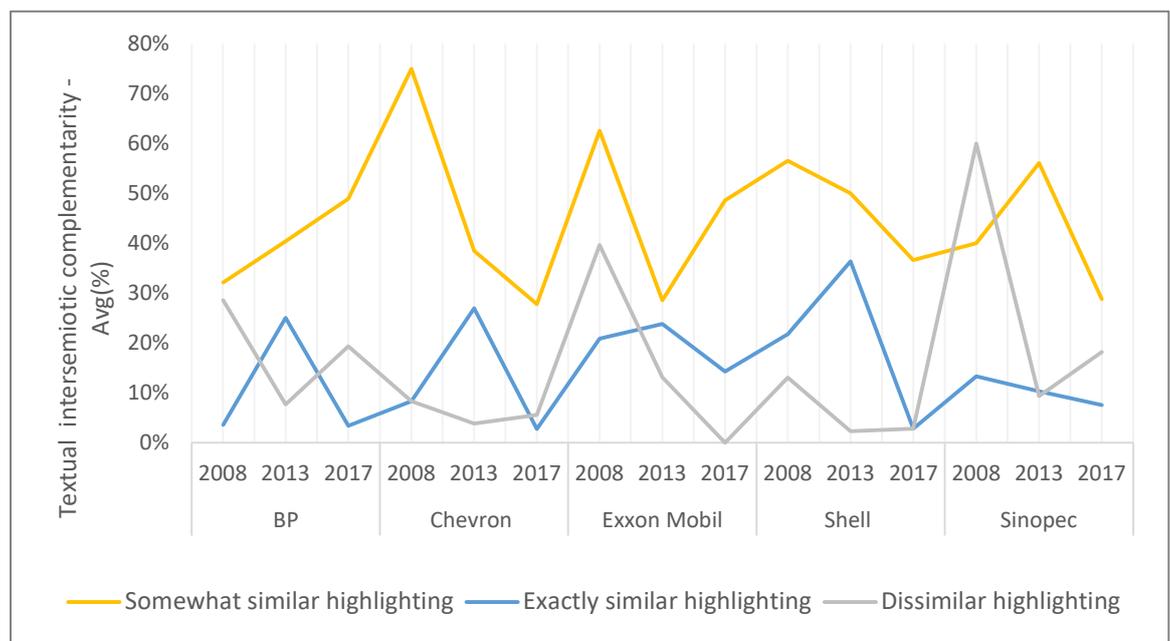


Fig.4.8(e) Textual intersemiotic complementarity

The percentage of image-text combinations per page that have somewhat similar highlighting is the highest in all the reports except for the 2008 report of Sinopec. For almost all the companies, the percentage of image-text combinations per page that have exactly similar highlighting peaks in their 2013 report except for Sinopec where the percentage per page for this category has declined progressively over the three years selected for analysis. The dissimilar highlighting category is either second-highest or highest in at least 6 of the 15 reports analysed with the highest percentage per page for this category in the 2008 report of Sinopec where it also supersedes other categories in terms of percentage per page. The dissimilar highlighting and exactly similar highlighting categories have the same or almost similar numbers in four of the reports – 2008 and 2017 reports of Chevron, 2017 report of Shell and 2013 report of Sinopec. Lowest numbers for dissimilar highlighting are for the following reports- ExxonMobil 2017(0%), Shell 2013(2%), Shell 2013(3%) and Chevron 2013(4%).

Overall, on the basis of the analysis of the different variables that explored the intersemiotic complementarity between the image and the text, it is seen that there were largely consistent findings that were obtained in all of the reports that had a majority of image-text combinations that complemented each other in terms of the ideational, interpersonal and textual metafunctions. Previous studies that have examined the forms of repetition as a rhetorical device that help in knowledge acquisition in CSR reports such as that of Pesci et al. (2015) have also reported similar results. This study found that information was often re-conveyed, re-presented and re-produced through narrative text and visuals. This in their opinion was done in order to guide and direct the nature of impressions made by the information which influences knowledge creation. Other studies in accounting such as that by Davison and Skerratt (2007) have also reported similar findings. Maitra and Goswami (1995) found that while in Japan, the aesthetic style of the images in the annual reports is unrelated to text, in the US, these are explicitly linked to text. Also, de Groot et al. (2006), found that there were cultural differences between Dutch and British annual reports in terms of the relation between photographic themes and management statements.

However, none of these studies have systematically examined the image-text combinations in terms of the three metafunctions as this study has done. In fact, this thesis was unable to find any other study involving CSR reports that had made use of Royce's (1998, 2010) framework to examine intersemiotic complementarity. In studies outside of CSR field as well, this framework has been used rather sparingly in the detailed qualitative analysis of a few case studies. From an academic interest point of view, it is interesting to compare the results from the analysis in this thesis to some of these studies. The first of these is Royce's (1998) own study of a single advertisement that appeared in *The Economist* magazine and the other is Ramakrishnan's (2012) study of a single Indian advertisement appearing in a local film magazine. Both Royce (1998) and Ramakrishnan (2012) found that in ideational terms, a large number of lexical items of the visual and verbal modes were similar or related to each other. Interpersonally, in terms of MOOD, these studies reported both that the visual and verbal modes addressed the audience in a similar fashion and that there was attitudinal congruence in terms of MODALITY. However, in terms of textual intersemiotic complementarity, these studies that were based in the field of advertising has seen the privileging of the image over text by different highlighting which contrasts with the findings in this analysis. Although, inconclusive due to the smaller number of cases in these studies,

these differences mark a small but significant divergence from previous assertions (see Davison (2010)) of direct links between advertising and accounting discourse.

4.9 Representational aspects- Other pertinent findings

While several variables related to the representational aspects of image and image-text combinations have been explored so far, not all of the pertinent findings have been presented. Certain variables have not been included in any of the previous sections due to non-compatibility with the broad categorisation of the specific representational aspect that was the object of analysis in each of the sections. However, these variables are significant enough to merit discussion and that is precisely what this section looks to accomplish. The variables discussed are concerned with - size of the image, manipulation of the image, depiction of people and the semiotics of its colour (three variables). Each of these variables is discussed in turn using line graphs. The line graphs used in this section also plots the percentage of a particular category per page of the report instead of raw frequency, in order to allow for cross comparison. The findings for the entire sample of 592 images is discussed here under different sub-sections.

4.9.1 Size of the image

Prior studies on images in CSR reports such as that of Hraskey (2012) have highlighted the importance of size in grabbing the attention of the viewer. Although the size of the image relative to text was analysed in the section on image-text relations, the size of the image itself has not been an object of focus so far. The size of the image is measured relative to the size of the page of the report using the software ImageJ and is expressed as a percentage. These continuous values were then converted to the following categories- Full page-100%, Large- 26 to 99%, Small- 10 to 25%, Very Small- 0 to 9%. The line graph that presents the relationship between relative size of the image to page and year of publication of report/company name is shown in Fig.4.9.1(a). The graph shows that in most reports there is greater percentage of images that are categorised as being 'very small'. The exception to this general trend is the 2013 report of ExxonMobil where there is greater percentage of small images and the 2017 reports of BP and ExxonMobil where there is greater percentage of full page and large images respectively. Full page is highest category in the 2017 report of BP at 40%, however, in all other reports it is relatively very low with the next highest being the 9% in the 2013 report of Shell. Small is the highest category in the 2013 report of ExxonMobil.

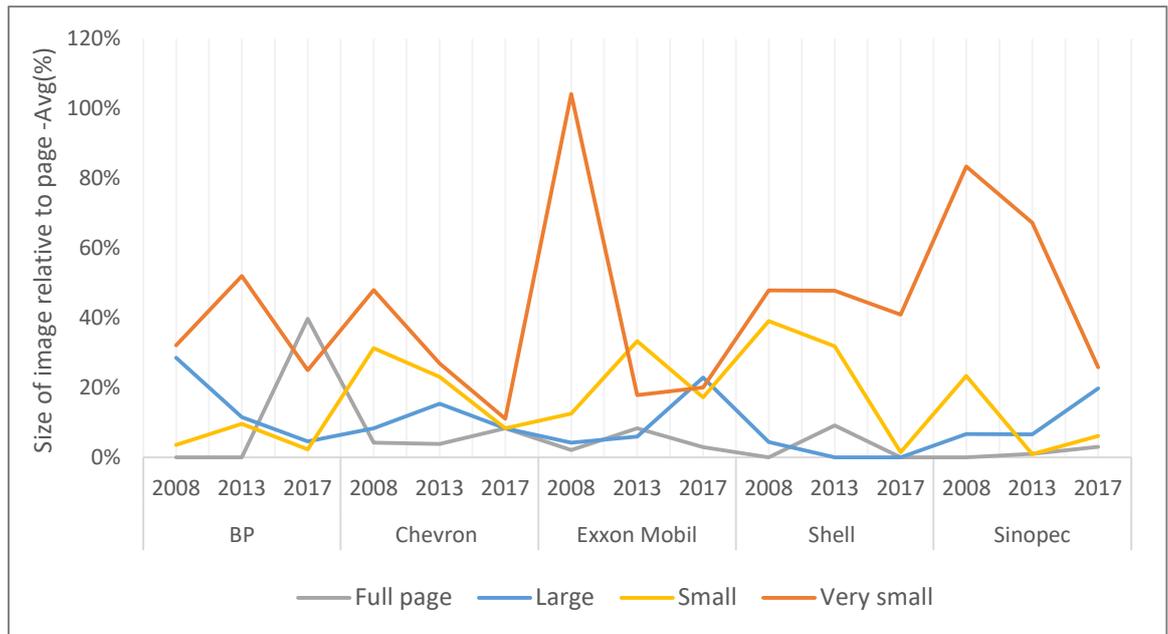


Fig.4.9.1(a) Image size

There are also relatively high numbers for this category in the Chevron and Shell report for 2008 and 2013 and the ExxonMobil report of 2013. Large is the highest category for the 2017 report of ExxonMobil and is also high in the 2008 report of BP and the 2017 report of Sinopec. There are no full-page images in a number of reports- BP and Sinopec for 2008 and 2013 and Shell for 2008 and 2017. Most reports have a greater percentage per page of small/very small images than large/full page images with the only exception being the 2017 report of BP. The 2017 reports of Chevron and Sinopec have the same percentage per page of images that are small/very small to that those that are large/full page. Overall, the findings from this study contradicts the findings from Graves et al. (1996) study of annual reports that finds that the size of the pictures has increased over the years.

4.9.2 Manipulation of the image

Several online platforms such as Google images and TinEye have an option for an image to be provided as an input for a web search. These platforms claim to have a database of several billion images and when images are provided as input, as results of the web search, they return details of instances where a particular image or its variants have been used online. This led to the possibility for a variable that captures the information regarding the modification of the image to be included in the codebook. When such instances were found, the original image as extracted from the CSR report was compared with these other copies of the image to analyse for changes such as cropping, mirroring, adding of design elements, change of

colours etc. If there are any changes noticed, then it is presumed that the image as it appears in the CSR report has been manipulated. Although this is a rather simplistic presumption, the use of the word manipulated in this context does not directly imply deception, it simply means that the image also exists in other forms elsewhere on the internet. The reason for the carefulness against arriving at conclusions of deliberate deception on this basis is because images are often changed from their original form to suit the surfaces, modes, tools and substances involved in the production of the image (Kress & van Leeuwen, 2006, p. 216). In this thesis, the pdf copy of the report was obtained from the company website and so it is plausible that changes have been made in the report to fulfil digital requirements that allow it to be uploaded as a soft copy. So, without access to the original hard copy of the report, only a simple assertion of manipulation or change from original form can be made.

The interest in this variable in the initial stages of the study was in the context of exploring the element of intertextuality- Has the same image been used in another context? However, an initial exploratory study revealed that some of the images used in CSR reports are stock images. Stock images are readymade images that are available for purchase on stock image company websites. So, while the primary interest with this variable is still with regards to whether the image has been manipulated or not, the use of stock images will be discussed as a corollary to the main findings of this sub-section which are presented first.

Fig 4.9.2(a) is the line graph that displays the numbers for each report analysed. It is to be noted that in the analysis, where it was unclear whether an image has been manipulated or not, it is considered as not manipulated. This graph throws up some rather interesting results. It is split into two halves. The lines for the two categories are separated up to ExxonMobil 2013, implying that all the reports until this point have a larger percentage per page of images that are not manipulated. After this point though, the figures are fluctuating. There are three reports in which the percentage of images per page that are manipulated are more than those that are not- 2013 report of ExxonMobil and Shell and the 2008 report of Sinopec. In all other reports the contrasts between the two categories is the other way around. The 2017 report of Chevron and the 2013 report of BP are the only two reports that have zero or next to zero images that are manipulated. The difference between the two categories in instance with 'No Manipulation' category in the lead is maximum in the 2008 report of Chevron at 79%. With reference to stock image use in the CSR reports that were analysed, out of the 592 images, 28 were confirmed to be stock images and there are some really interesting aspects to their usage in the reports analysed.

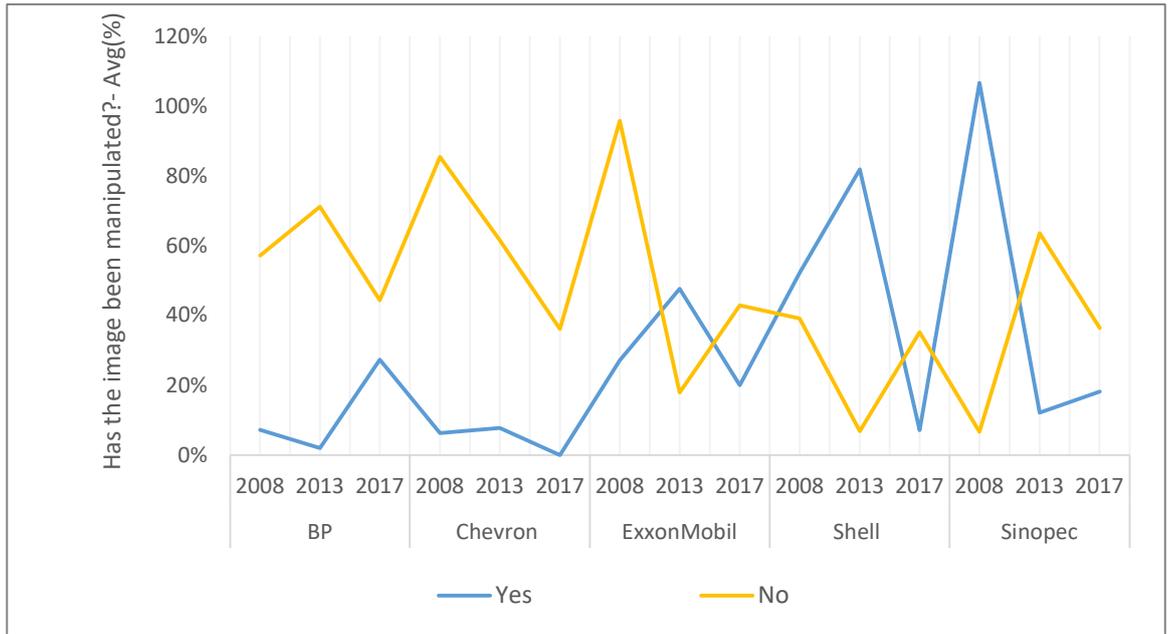


Fig.4.9.2(a) Has the image been manipulated?

Firstly, as seen in Fig.4.9.2(b) below, among the reports analysed, the 2017 report of BP has the largest number of stock images per report at 11 stock images. This represents 17% of all the images in the report. The next highest number is in the 2008 report of Shell which has 5 stock images. Out of the 15 reports analysed, 7 had no stock images at all. This shows that although the use of stock images is not extensive in reports analysed, at least in one report (BP report of 2017), this was fairly noteworthy.

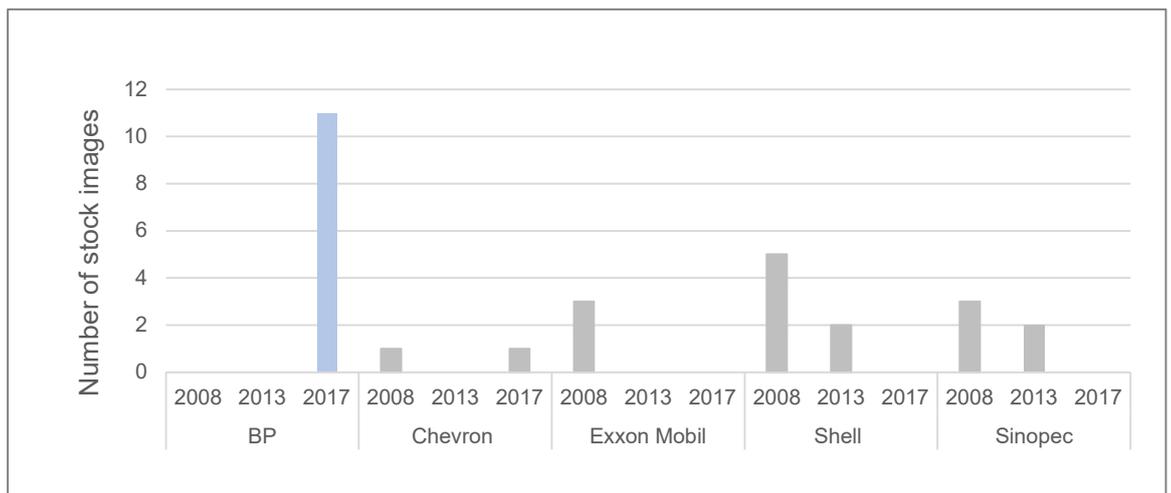


Fig.4.9.2(b) Stock image use per report

Secondly, the analysis of the number of stock images in each CSR category (Fig. 4.9.2(c)) shows that 12 out of the 28 stock images relate to the environmental CSR category which is the highest number. This is followed by the social CSR category (7), economic CSR category

(5) and the ‘others’ CSR category (4). So, among reports analysed there is more of a tendency of stock images to be used to represent the environmental category.

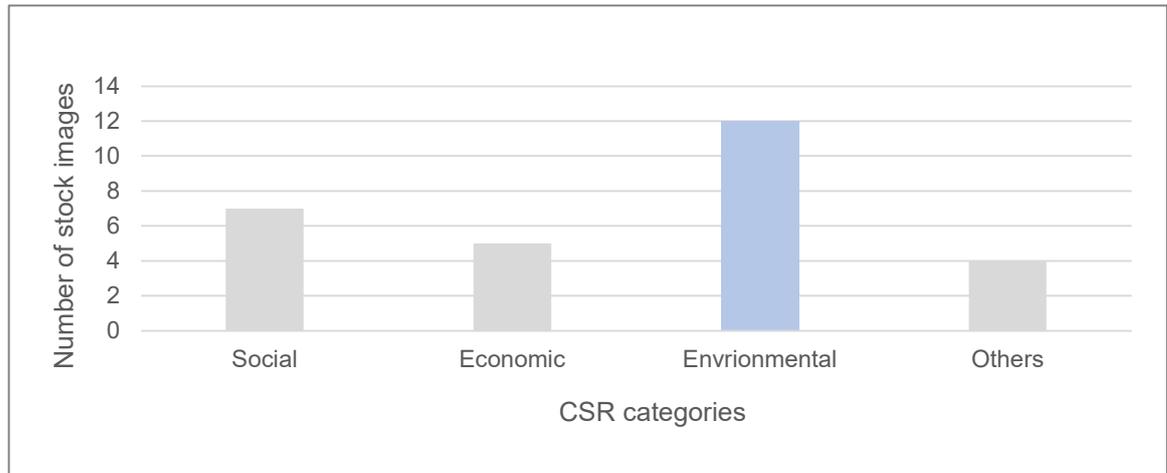


Fig.4.9.2(c) Stock image and CSR category

Lastly, as far as the source of the stock image is concerned, the major source for the stock images used in the reports analysed is Getty images followed by iStock and Shutterstock all of which have been highlighted in Fig.4.9.2(d). All these companies represent the major players as far the stock image industry is concerned. The fact that 28 stock images have their origin in any as many as 9 stock image companies suggests that among reports analysed, except for the three major players, the stock image origins are spread thinly over several companies. However, the numbers are far too few to make any more points of note.

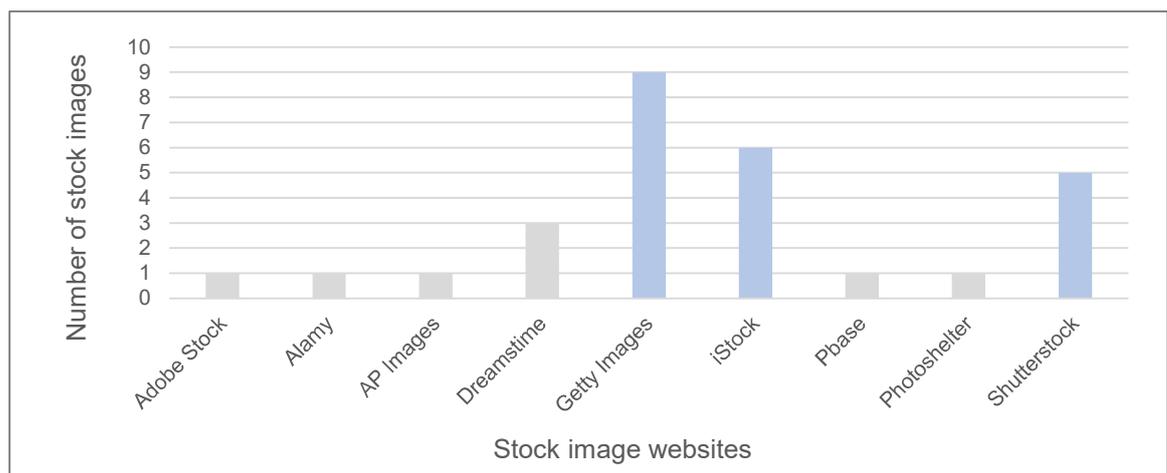


Fig.4.9.2(d) Stock image source

Although the findings on the use of stock images in CSR report is clearly a corollary to the main interest with the variable on manipulation, it does arouse curiosity in terms of its

presence in a CSR report and perhaps merits further investigation. However, this is beyond the purview of this research and will not be expanded on any further at this stage.

4.9.3 Depiction of people in the image

The depiction of people in an image is a crucial differentiator in how it serves as a semiotic mode. With people, there are different semiotic resources that are available to the image producer that they may then use to encourage the viewer to relate and assess the image (Machin, 2007). For example, this could be in the form of the gaze of a subject represented in the image looking at the viewer that can cause the viewer to engage in a different way to an image that does not have a subject looking at the viewer. The variable that dealt with the topic of depiction of people in an image was considered important enough to be a differentiator when it came to the analysis of the ideational metafunction of an image. The relation between the two categories of this variable- images depicting people (People) and images that do not depict people (Non-People) with respect to company/year is explored using line graphs. There were 139 non-people images and 453 people images among the 592 images that were analysed. It is to be noted that the topic of how many images in individual reports included people in them and how many did not was addressed briefly in the section on introductory findings and notes (Refer to Fig.4.2.1(d) and related discussions). In this subsection though, in the line graphs, like all the previous sections that dealt with the main findings of this thesis, the average percentage per page figures are made use of for cross-comparison between the different reports. The relation between people and non-people categories and company/year is illustrated in Fig. 4.9.3(a). The figure shows that in almost all of the reports analysed, the percentage of images per page of people images is higher than non-people images. The only exception to this trend is in the 2008 report of Sinopec where there are just as many people images as non-people images. In this report average percentage of non-people images per page is as high as 57%, the highest among all reports. The second highest for this category is in the 2008 report of ExxonMobil where it is a much lower 29%. In all other reports, the figures are even lower than this with the lowest in the 2017 report of ExxonMobil at 3%. The greatest difference between the two categories is in the 2013 report of Shell where it is as high as 75%. The figures are also high in the 2008 and 2017 report of ExxonMobil, 2008 and 2013 report of Shell and the 2013 report of Sinopec all which have 50% or more people images than non-people images per page. For individual companies, the percentage of people images has fluctuated over the three time periods for all companies except for Chevron, where the percentage per page has decreased from 2008 to 2017.

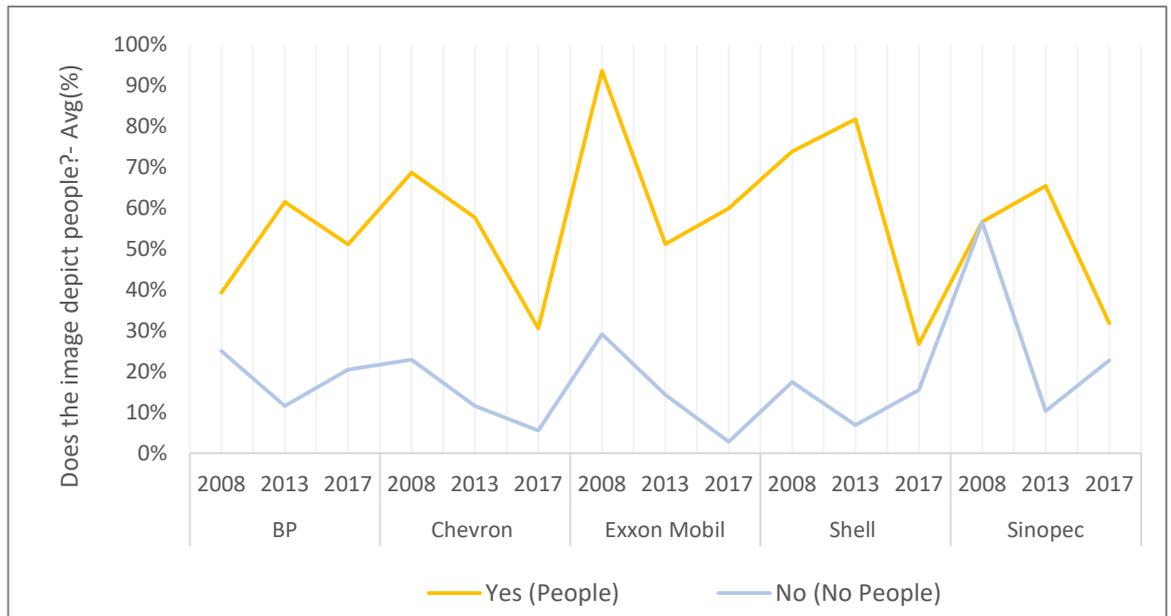


Fig.4.9.3(a) Does the image depict people?

4.9.4 Semiotics of colour

This chapter has already touched briefly on the topic of colour. In the textual metafunction section, one of the variables looked at was degree of saturation, this was however, not included in the presentation of findings due to low frequency of cases in one category (There were hardly any black and white images). One of the other variables in the same section looked at the most prominent colour used in the image. However, these two variables cannot be considered substantive enough to capture the complexity involved with the semiotics of colour. In fact, Kress and van Leeuwen (2006) have suggested that colour fulfils all the three metafunctions simultaneously. In their opinion, in order to analyse the semiotics of colour, its cultural associations as well as its distinctive features (such as tone, contrast, brightness, saturation etc.) expressed in scales that run from one extremity to another needs to be paid attention to. An exposition on the former calls for a much more detailed qualitative analysis of the image which has already been partially addressed in this thesis. As regards the latter, this thesis limits to exploring three aspects- hue, saturation, brightness. These properties were determined for each image using the software ImageJ. It is the median values for these properties that is made use of, as they are less sensitive to outliers. In order to convert the continuous variables to categorical variables, the following guidelines were used:

- For the median brightness variable, values less than 150 was assigned as Less bright, between 150 and 200 as Bright and more than 200 as Very bright.
- For the median saturation variable, values less than 50 was assigned Low saturation, between 50 and 100 as Moderate saturation and more than 100 as High saturation.
- For the median hue variable, values less than 50 was assigned Low hue, between 50 and 100 as Moderate hue and more than 100 as High hue.

Fig.4.9.4(a)-(c) display the relationship between each of these variables and the name of company/ year of publication. There are inconclusive trends as far as the median brightness is concerned as shown in Fig 4.9.4(a). There is a higher percentage of images per page of images that are very bright in the 2017 report of BP and the 2008 and 2013 report of Shell. ‘Bright’ is the highest category in a larger number of reports- 2008 reports of Chevron and ExxonMobil, 2013 reports of BP, Chevron and Sinopec and the 2017 report of Sinopec. A similar number of reports have the highest percentage of images that are ‘less bright’- 2008 reports of BP and Sinopec, 2013 report of ExxonMobil and the 2017 report of Chevron, ExxonMobil and Shell.

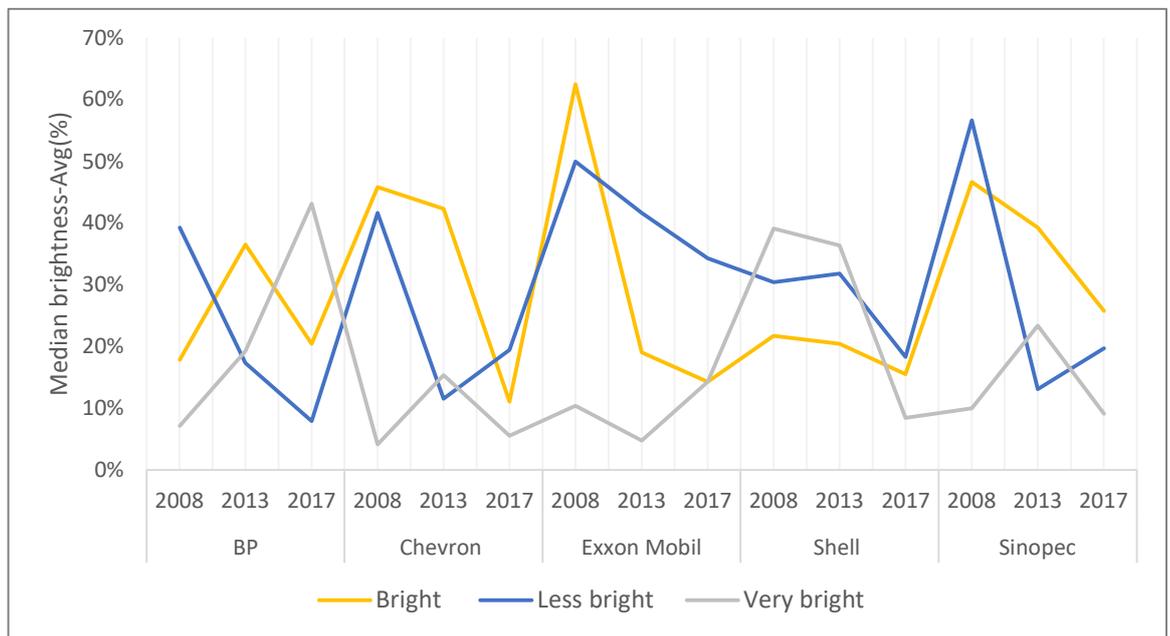


Fig.4.9.4(a) Median brightness of the image

The trends are a lot clearer as far as median saturation is concerned (4.9.4(b)). Majority of the reports have the highest percentage per page of images that either have moderate saturation (2008 reports of BP, Chevron and ExxonMobil, 2013 reports of Chevron and ExxonMobil as

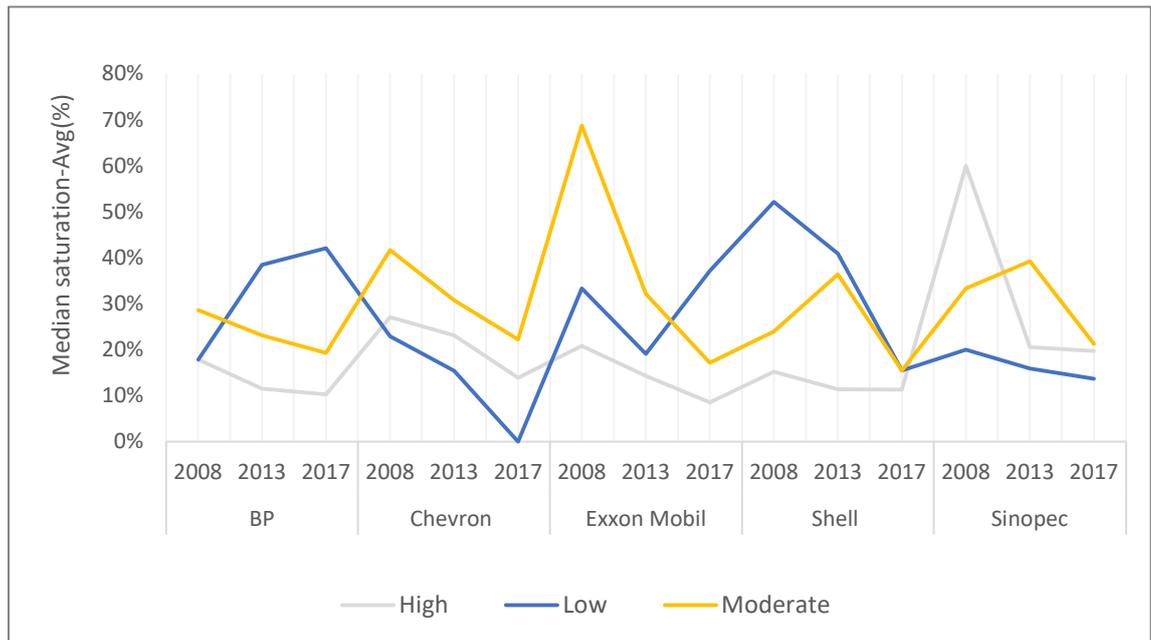


Fig.4.9.4(b) Median saturation of the image

well as the 2017 reports of Chevron and Shell) or low saturation (2008 report of Shel, 2013 reports of BP and Shell and 2017 reports of BP, ExxonMobil and Shell). High saturation has a presence in all reports. It peaks at 60% in the 2008 report of Sinopec and varies in all reports in the range of between 9% in the 2017 report of ExxonMobil and 27% in the 2008 report of Chevron. There are no images with low saturation in the 2017 report of Chevron.

The most interesting of findings are with regards to median hue (Fig.4.9.4(c)). Here the largest category for each report mostly interchanges between high and low hue. High hue is the largest category except for all the reports of Chevron, 2013 report of ExxonMobil and the 2008 report of Shell. Among these reports, while in the 2013 reports of Chevron, ExxonMobil and 2008 report of Shell, low hue is the higher category, in the 2017 report of Chevron the percentage of images per page with high and low hue are the same. Percentage per page of images with moderate hue lie between 17% in the 2017 report of Chevron and 31% in the 2008 report of Chevron. It has the same or almost same percentage per page as images with low hue in the 2008 report of BP and 2013 report of Sinopec.

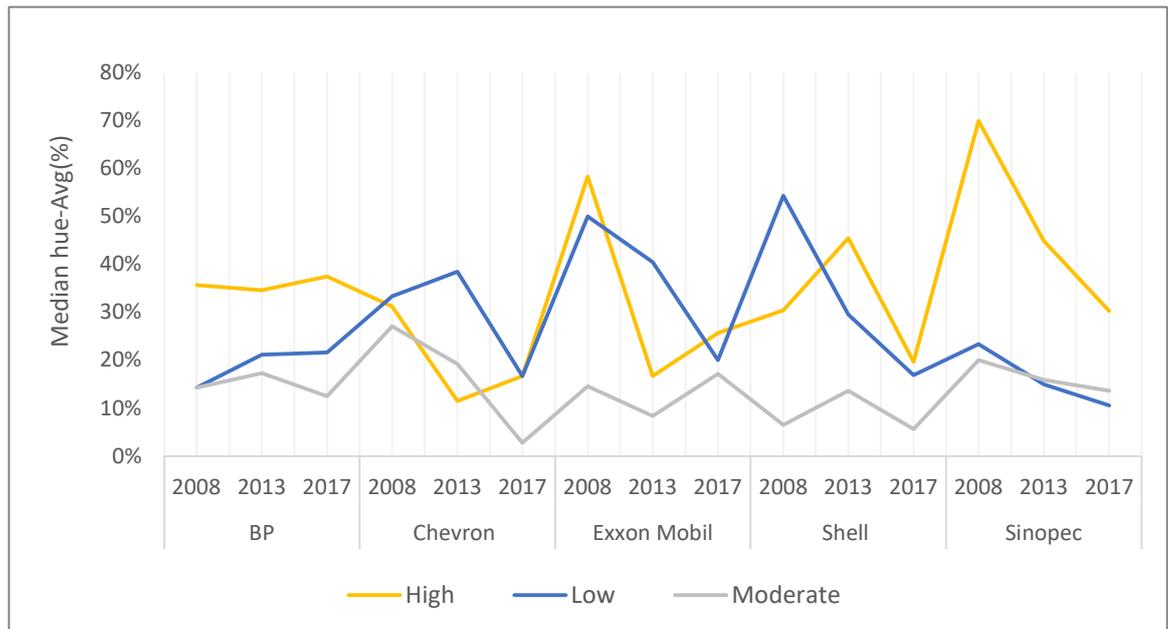


Fig.4.9.4(c) Median hue of the image

Although there are only a few features of the semiotics of colour that have been examined in this section, it is evident from the line graphs that for variables analysed, there is considerable variation in terms of the semiotics of colour exercised in the reports analysed. This section concludes this chapter that explored the visual and multimodal analysis of images in a sample of reports that was selected for the study. The last section of this chapter summarises the main findings from this chapter.

4.10 Chapter summary

This chapter presented findings related to the analysis of the representational aspects of the image in a CSR report. With the use of line graphs several variables across a broad range of representational aspects were plotted for each report while adjusting for the variability of the number of pages in each report. Using this, a cross comparison was carried out to determine the influence of year/company on the visual and multimodal representational aspects. Some of the key conclusions are listed below:

- Ideational metafunction (People images): There is limited variation in the results for different years/companies. Predictably, the dominant category for the race of subject reflected the demography of the country in which company was located. The greatest variability was observed in terms of activity depicted most notably for BP and Sinopec and the image setting for ExxonMobil and Sinopec.

- Ideational metafunction (Non-people images): The trends in terms of this representational aspect for all the variables that were considered for analysis were found to be largely consistent in all reports.
- Interpersonal metafunction: For all years and for all companies, the images were presented mostly similarly in terms of the interpersonal metafunction. The differences that did arise was most notably in terms of the preference for frontal angle camera position for images in the reports of Shell.
- Textual metafunction: There was mostly a sameness in this aspect of representation as well with the exception being Shell that had mostly non-detailed backgrounds and Chevron wherein the size of the biggest element for most images was 34-50% of the image.
- Image-text relation: There was considerable variation in terms of the relative size of the image with respect to the text among most companies and between the different years of publication. Notably, while for Shell, the majority of the images were 10 times the size of text, for Sinopec they were smaller than the text. Apart from these variables, the broad categorisation of representation was mostly consistent in terms of the other major variables.
- Intersemiotic complementarity: Perhaps the most consistent of all aspects of representation, the dominant categories for all companies as well as for different years was mostly the same.
- Other findings: While there was consistency in terms of the variables- size of the image, manipulation of the image and depiction of people, there was considerable variation in terms of the dominating category for the semiotics of colour for all three variables analysed- median brightness, median saturation and median hue.

This chapter has shown that apart from some minor variations in a few categories, there are some dominant themes in the representation of the image in a CSR report that has stayed consistent over the three years of publication and across the different companies whose CSR reports were analysed. While there is now a considerable understanding that has been gained with regards to the representational aspects of the images in a CSR report, they have not yet been tied down to the core CSR message that they are used to convey. This aspect will be the focus of the chapter that follows.

Chapter 5 Research Findings & Analysis

The semiotics of the image and CSR

5.1 Chapter overview

In focusing on the representational aspects of images in a CSR report, the previous chapter has not explored the links between these representational aspects and the different categories of CSR. So, this chapter presents the second part of the cumulative findings from the research in which the exclusive focus is on exploring the relationship between representational aspects and CSR. The findings presented in this chapter address the following research question:

***RQ3)** In which ways are the representation of images and image-text combinations associated with CSR in a CSR report, across the oil and gas industry over a ten-year period?*

In developing a comprehensive understanding of the representation of the image, the various semiotic choices available in its construction are considered as also its association with the text in a CSR report. In this manner it is not entirely different to the approach in the previous chapter. However, in line with the literature review that has indicated that there are recurrent motifs that are used in CSR reports, in this chapter there will be much more emphasis on the nature of the elements depicted in the image. This is done in order to establish if the use of motifs is indeed a common practice and if so, what these motifs are and how are they associated with CSR claims and CSR. Fig 5.1(a) situates the chapter in the context of the rest of the thesis.

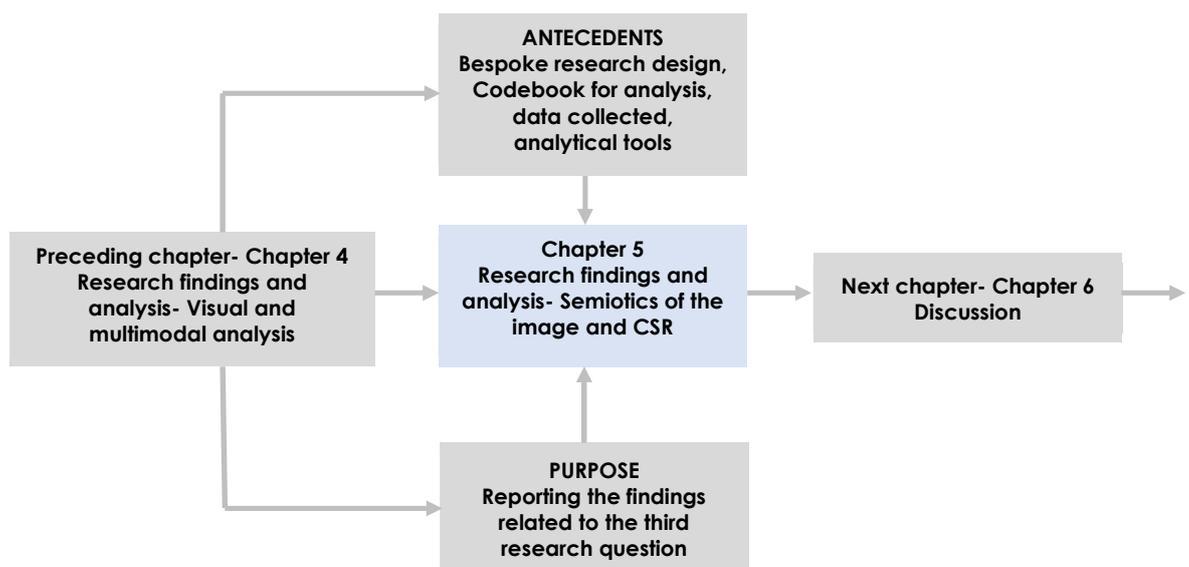


Figure 5.1(a) Situating Chapter 5 in the context of the thesis

The chapter begins with an introductory notes section (5.2) which introduces the data and the procedure adopted for analysing the data. This is followed by the analysis of the representation of the image in relation to the various CSR categories (5.3). In this section, just like in the previous chapter, various representational aspects are the subject of focus and these will be examined in detail in specific sub-sections. After this, in section 5.4, the focus shifts to the examination of the elements depicted in the image and the CSR claim it is used to communicate. Each of these sections will also examine the temporal influence on representation as well as whether the representation varies between companies. Section 5.5 is the last section of this chapter that provides a summary of main findings.

5.2 Introductory findings and notes

The first part of this section introduces the data that will be looked at in this chapter while the second part will state the important considerations in carrying out the analysis.

5.2.1 Data familiarisation

The number of images considered is the full sample of 592 images. The ideational metafunction considers a smaller sample of 139 images that do not depict people and 453 images that depict people in different sub-sections respectively. In cognisance of the focus on the how the representation in these images relate to CSR categories, the first step is in understanding how each image relates to the CSR categories. Each image was coded

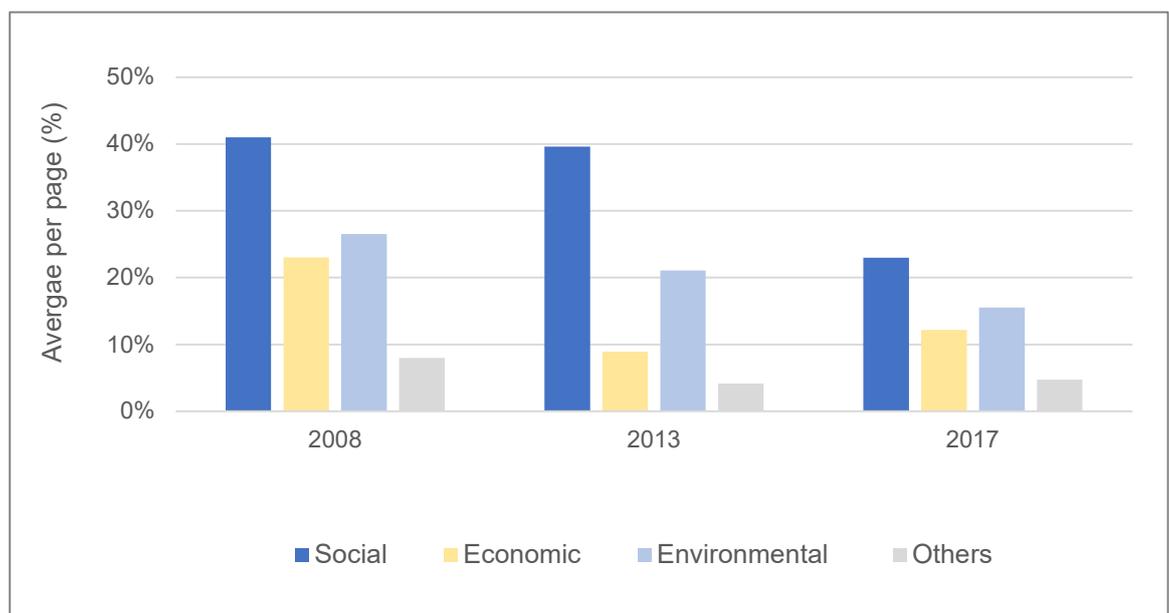


Fig.5.2.1(a) Association of images with CSR categories vs Year

according to guidelines mentioned in the codebook (Q15) to one of the following categories- social, economic, environmental and ‘others’ (Images that cannot be exclusively placed in either of the previous categories). Fig.5.2.1(a) shows how the number of images pertaining to each CSR category varies according to the year of publication of report.

Following the precedent of the previous chapter, the numbers for each category are corrected for the differential number of pages per report and are hence the average per page expressed in percentage. The graph shows that the social CSR category is the highest for all years, followed by the environmental CSR category, the economic CSR category and the ‘others’ CSR category in the same order. Looking at the CSR categories individually, it is seen that the social and environmental CSR categories have reduced over the years. However, with the economic and ‘others’ CSR categories, the numbers have fluctuated. The economic CSR category is highest at 23% in 2008, goes down to 9% in 2013 and then goes up again to 12% in 2017. The ‘others’ CSR category fluctuates only very slightly and is relatively stable with its highest numbers being the 8% for 2008.

Between companies, the variation in CSR categories as shown in Fig.5.2.1(b) provides a somewhat similar result to the graph that showed the variation by year.

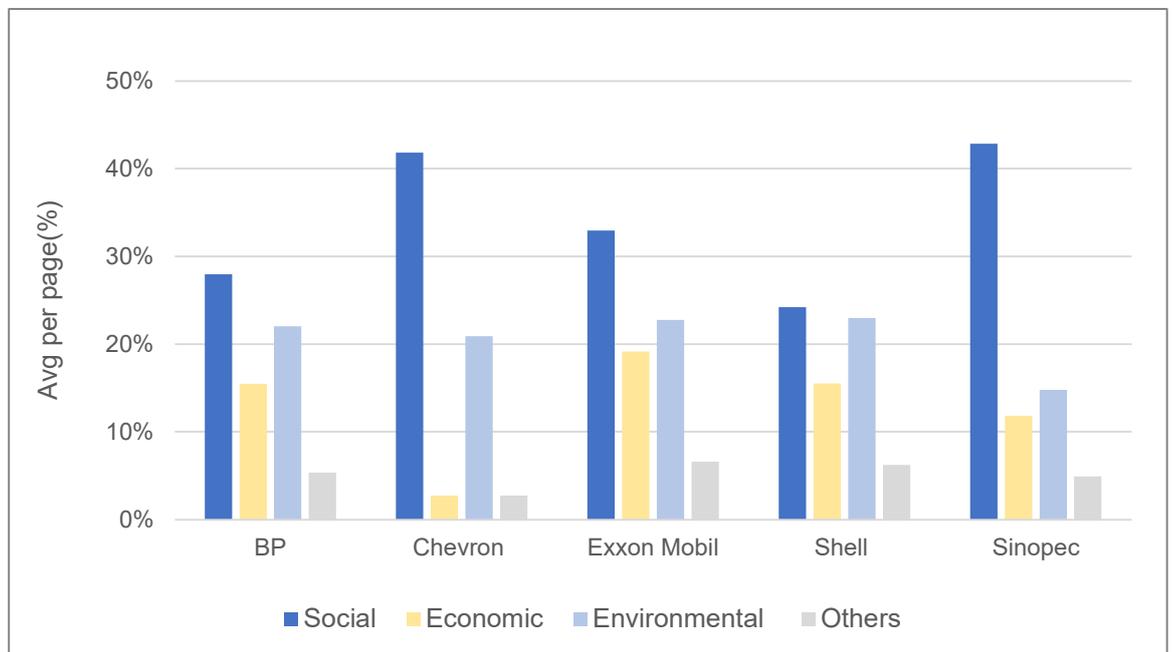


Fig.5.2.1(b) Association of images with CSR categories vs Company

It again has the social CSR category as the highest category for all companies followed by environmental, economic and ‘others’ CSR category. The difference between the social and

the environmental category is the highest for Sinopec (28%) and lowest for Shell (1%). Chevron stands out from all other companies by having a majority of its images (>90%) associated with either social or environmental CSR categories. The ‘others’ CSR category is the least represented of all categories and it never crosses the maximum of 7% that it has for ExxonMobil. In the case of Chevron, it has almost same numbers as the economic CSR category.

When the overall distribution of images linked to each CSR category is considered, it is seen that the numbers contrast with findings from previous studies as shown in Table 5.2.1(a) below. In the table, the most dominant category has been highlighted in grey in each case.

CSR categories/ Empirical studies	Social	Economic	Environmental	Others
This study	46%	19%	28%	7%
Hrasky (2012)	30%	12%	8%	50%
Garcia and Greenwood (2015)	21%	38%	28%	14%
This study (US companies only)	48%	17%	29%	6%

Table 5.2.1(a) Overall Image-CSR association-comparison with previous studies

It is to be noted that both Hrasky (2012) and Garcia and Greenwood’s (2015) study majorly comprise of companies listed in sustainability indices in Australia and USA respectively. When numbers are compared between Garcia and Greenwood’s (2015) study and the numbers for the US companies in this empirical study, it is found that the figures for the US companies in this study compare more favourably to the overall figures in this study than that of Garcia and Greenwood’s (2015) study of US companies.

These preliminary findings show that in the data that will be analysed in much more detail in the sections that follow, there is likely to be a greater emphasis on the social and environmental CSR categories. The relative numbers for different categories and their associated representations are likely to follow a similar trend over the years, but their absolute numbers are likely to reduce. In terms of variations between companies, Chevron and Sinopec are likely to have similar representations to each other while being different in comparison to the others which form another close group. These statements are mere conjectures at this stage that will be verified using more detailed visualisations.

5.2.2 Analysis-Important considerations

Although this chapter presents findings that are related to the representational aspects and its association with CSR, the approach adopted in the two main sections (5.3 & 5.4) wherein these findings are presented are different.

The data for section 5.3 of this chapter relates to representational categories that are the same as the ones discussed in the last chapter, except that in this chapter the main variables of interest pertains to CSR and the specific representational variable alongside, the year of publication of the CSR report and the company which also continue to be of additional interest. The interesting dimension that this lends to the analysis is that apart from individual representational variables, there are three additional variables that need to be included in the analysis. This being the case, the continued use of the line graphs as in the previous chapter lends a great deal of complexity in visualisation and analysis. This is because this would necessitate the splitting of the data year/company wise and plotting individual line graphs for each. However, this would make the analysis monotonous, complex and repetitive. For this reason, for the simultaneous representation of the CSR categories and several other variables of interest at the same time, Correspondence Analysis (Greenacre, 2007) is made use of. Correspondence Analysis (CA) builds on conventional scatterplots by making it possible for the simultaneous visualisation of a number of variables that are tabulated in a two-way contingency table of rows and columns in a two-dimensional space. The choice of the row and the column variable for the CA plot is guided by the research question. Since, it is the representation of CSR that this chapter is interested in, the CSR variable (Q14 of the Codebook) with its categories- social, economic, environmental and others is entered as a column variable while the variables concerned with representation are considered as row variables. This approach is adopted to generate CA plots for different representations of interest. Each of the row variable is considered as an active variable. This is based on the consideration that each of these variables contribute towards that particular aspect of representation.

An additional consideration is with regards to the role of the two variables- year of publication of the report and the company in the CA plot. The research question necessitates their inclusion in the CA plot which leads to the question of whether therefore, the year of the publication of the report (Q2 of the Codebook) and the name of the company (Q5 of the Codebook) should also be considered as additional active row variables? The solution lies in

the ability in the CA plot for variables to be added as supplementary variables. The supplementary variables do not contribute to the overall plot but are superimposed in it (Bennett et al., 2009) and are significant in understanding the contrasts of representation. Their addition in the plot also does not affect the original constitution of the map (Greenacre, 2007). So, by adding the year of publication and the name of the company as supplementary variables, it becomes possible to see how these variables relate to the primary variables of interest without affecting the overall computation of the CA plot. The precedence for adopting such an approach can be seen in some of the core literature of CA referred to in this thesis (Greenacre, 2007; Hjellbrekke, 2019; Le Roux & Rouanet, 2010), all of which have several examples of including demographic variables as supplementary variables. Other important notes with regards to generation of the CA plot are the following:

- The online analysis and visualisation software, Displayr (www.displayr.com) is used for generating the CA plot. Alternate software such as XLSTAT and SPSS were also considered but not selected because with Displayr the optimal plot for this study (normalisation -row principal (scaled) of Displayr) can be generated. In this plot it is possible to scale the row variables in an Asymmetric (Row) plot without clustering at the centre of the plot. SPSS was trialled and subsequently abandoned since it referred to theory and terminology that was different from that of Michael Greenacre (Greenacre, 2007) whose works served as the primary reference for the analysis in section 5.3.
- The various CA plots generated in this chapter takes the form of a joint CA plot of a stacked or concatenated table consisting of a number of variables plotted simultaneously in the same plot. Hence, following Greenacre (2007, p. 132), associations are not drawn between categories that belong to different row variables on the basis of their position on the plot.
- The relationship between a column and row category on a CA plot is contingent on their distances from the centre of the plot as well as the angle that is made by the lines that join these categories to the centre of the plot. A 180-degree angle indicates negative associations, 90 degree no association and smaller the angle, the closer the association.

In generating the CA plot, variables with categories of very low frequency (<5%) are not included as they tend to dominate the map and mask the contrasts between the more frequent categories. Following Greenacre, (2007, p. 92), these categories were either combined with

other categories where possible or new categories were created by pooling two or more infrequent categories. Also, variables with one very high frequency (>90%) category were not included in the analysis.

The data for Section 5.4 considers all of the 592 images and the responses to two questions of the codebook – Q16 that deals with the CSR claim that an image is associated with and Q17 that identifies the motifs used in the image to communicate this claim. In both these cases, initial categories were framed from past studies while also allowing for categories to be added inductively from data. This is consistent with practices that are common in the nature of qualitative content analysis adopted in this thesis (Schreier, 2012). The open source network analysis and visualisation software, Gephi (gephi.org) was used for the mapping of relationships between motifs, CSR claims and CSR categories. The results of the frequency of occurrence of the motifs and CSR claims are presented in terms of how they vary between companies and across the years of publication considered for analysis.

5.3 Representational aspects and CSR

This section outlines the findings from the analysis that explored the relation between the various representational categories and CSR. Since the ideational metafunction is constituted differently for people (P) and non-people (NP) images, their association with CSR categories is discussed in separate sub-sections. The results for all of the other categories for both kinds of images were grouped, and the consolidated results are presented in another sub-section. Since there are a large number of categories for each variable, their numbers were reduced by combining categories where possible. This procedure was guided by the intention to capture the most revealing and informative of the representational category- CSR category associations and at the same time avoiding clutter in the overall plot. The association between the representational categories and CSR is examined using the CA plot. The key considerations for all the CA plots are mentioned below:

- The year of publication and the company name are included as supplementary variables in all of the CA plots.
- The plots are asymmetric (row) plots (normalisation -row principal (scaled) of Displayr). These plots are most suitable for the interpretation of the association between row and column categories (Greenacre, 2007).
- All of the CA plots have an aspect ratio of 1.

- The column categories for all the plots are the CSR categories- social, economic, environmental and ‘others’.
- The active row categories for every plot including details of modifications done and abbreviations used in the CA plot has been presented in a consolidated manner in Appendix 4.
- For all of the CA plots, the first two dimensions constituted at least 89% of the variance, hence results from only one plot consisting of the dimensions that constituted the maximum variance is shown.
- Categories are plotted irrespective of whether their contribution is lower than the average contribution. This is a departure from the normal practice in CA plots of only including the categories that have a contribution greater than that of the average contribution (Hjellbrekke, 2019). The reason for this is that since the findings that are presented in this chapter are segregated into specific representations of interest and categories are combined where possible to reduce numbers, the total number of categories analysed in each sub-section is relatively smaller. Hence, it becomes possible to plot all the categories within a section without resulting in clutter.
- The closeness of the row categories belonging to different variables does not imply an association between them. The reason for this is that the contingency table used for the plot is in the form of a concatenated or stacked table and for a CA plot of a stacked table, associations cannot be drawn between categories that belong to different row variables on the basis of their position on the plot (Greenacre, 2007). So, the correct inference in this case is in terms of the association of these cluster of categories with a column category that it is also close to and the correct inference is that these row categories have a higher than average percentage of the particular column category.
- In interpreting the association between row and column variables, distance from the origin as well as the angle that is made between any two categories is to be considered (Bock, 2011; Greenacre, 2007).
- The coefficient of variation which is the ratio of the standard deviation to mean which is a measure of dispersion, is calculated for the distances from the centre to each of the CSR categories, company and year categories for each plot in order to be able to compare the variation in data.

- In drawing conclusions from the CA plot, constant references have also been made to the raw data (not presented in this thesis).

5.3.1 Ideational representational aspects (People images) and CSR

This sub-section outlines the findings from a sample consisting of 453 people images. Where possible, the categories of different variables were combined in order to reduce the number of categories without losing the integrity of the findings. There are 8 variables and 25 categories that are finally considered in the CA plot. The details of modifications done to the categories are provided in Appendix 4. The variable-child present (Q28 of the codebook) was not included in the analysis since more than 90% of the frequency was in one category (child absent) and including it could skew the CA plot.

The CA plot as shown in Fig 5.3.1(a) explains 90% of the variance in the data with the first axis, Dimension 1 explaining 64% of the variance and the second axis, Dimension 2 explaining 26% of the variance. It is to be noted that since Dimension 1 explains much more variance than Dimension 2, the distances between points in the plot along Dimension 2 will be a lot more exaggerated than in Dimension 1.

In the plot the ‘others’ and economic CSR categories are relatively close to each other in comparison to the social and environmental CSR categories that are much further apart. Social CSR category is closest to the origin followed by economic, environmental and others CSR categories. On the basis of their relative positions in the CA plot, it is evident that from an ideation perspective, in reports analysed, the images are represented quite differentially for each CSR category. The social CSR category is the one that is closest to the average for the CA plot. The coefficient of variation for the CSR categories based on distance from the centre of the plot was found to be 40% which indicates a moderate dispersion of data.

The ideational categories that are further from the centre of the plot are- Comp.Asso.Staff (depiction of suppliers/contractors/collaborators), R.Black (Black race), NOT.Comp.Staff (Not company staff) and Sub.Rel.Combo (Subject relationship combinations). This indicates that the CSR categories are most discriminating with respect to these categories. There are also a number of ideational categories that are closer to the centre of the plot such as R.Unc.Oth (Race unclear and others), Female, Sub.Rel.Unc (Subject relationship unclear) to name a few. These have a profile which is closer to the average for the CA plot.

With respect to the supplementary categories, for the year of publication, 2008, 2013 and 2017 are all closer to the centre and not as differentiated, suggesting they have similar profiles with respect to the ideational categories. As far as the variable, company is concerned, Sinopec and Chevron are closer together suggesting they have similar profiles, while ExxonMobil, BP and Shell are further from the centre and form a separate grouping that is closer to each other. This suggests that they have similar profiles that are differentiated from Sinopec and Chevron as far as ideational categories are concerned. The coefficient of variation for the company and year categories based on distance from the centre of the plot was found to be an almost identical 30% and 33% respectively which suggests a low variation in representation corresponding to these variables.

Next, the analysis was narrowed down to examining the closeness of the association of the active and supplementary row categories with each of the CSR categories. This was done by considering both their distance from the origin as well as the angle formed between lines that connect these categories to the origin. In examining these associations, there are a few points to note- When an association between a row category and another CSR category was deemed to be closest, it simply means that out of all the possible associations between the particular row category and all of the CSR categories, the degree of that particular association was deemed to be closest. Also, in certain cases, although a particular association was deemed to be closest, the difference between this and next closest association was quite negligible.

In Table 5.3.1(a) below, closest and the least close ideational categories are tabulated based on their association with the CSR categories. Also, the supplementary categories are arranged in the decreasing order of the closeness of their associations with each of the CSR categories. The nature of the order of the arrangement of the supplementary categories is an indication of their influence on the ideational form of representation in the images analysed. Also, tabulated are notes on what can be inferred from the data on the basis of the closeness of the row-column associations.

Overall, the key findings for the association of ideational representational categories and CSR for people images in reports analysed are as follows:

- The four CSR categories are differentiated in terms of how the images are represented. The least of this differentiation is between the economic and the ‘others’ CSR categories.

Variable	Category association	CSR categories				Inferences
		Social	Economic	Environmental	Others	
Number of subject(s)	Closest	>1S	1S	1S	1S	The social images are mostly depicted with more than one subject, while all other category images are mostly depicted with just one subject.
	Least close	1S	>1S	>1S	>1S	
Gender of subject(s)	Closest	Female.Also	Male.Only	Male.Only	Male.Only	The social images mostly have at least one female in them, while in all other categories, there is less likelihood of a female subject being depicted.
	Least close	Male.Only	Female.Also	Female.Also	Female.Also	
Age of the subject(s)	Closest	<50Y	>50Y	Age.Unc	>50Y	Younger subjects are most likely to be depicted in social images, while older subjects are depicted in economic and 'others' category images.
	Least close	>50Y	<50Y	>50Y	<50Y	
Race of the subject(s)	Closest	R.Unc.Oth	R.White	R.White	R.White	In social images, there is less likelihood of White subjects being depicted, while in economic, environmental and 'others' category images, there is more likelihood of White subjects being depicted
	Least close	R.White	R.Asian	R.Combo	R.Asian	
Activity depicted	Closest	ACT.Comb	Reaction	Action	Reaction	In social and environmental images, the subjects are depicted to be carrying out some form of action, while in the remaining categories they are mostly reacting to the camera.
	Least close	Reaction	ACT.Comb	ACT.Comb	ACT.Comb	
Smiling subject?	Closest	Smile	Smile	NO.Smile	Smile	Except in the case of environmental images, subjects are most likely to be wearing a smile.
	Least close	NO.Smile	NO.Smile	Smile	NO.Smile	
Setting	Closest	Indoor	Setting.Unc	Outdoor	Setting.Unc	While environmental images have an outdoor setting, in all other images, the setting is either split between different categories or is unclear.
	Least close	Setting.Unc	Outdoor	Indoor	Outdoor	
Subject relationship to company	Closest	NOT.Comp. Staff	Comp.Asso. Staff	Comp.Staff	Comp.Asso. Staff	No relationship to company is decipherable for most subjects depicted in social images. The economic and 'others' images are most associated staff i.e. suppliers, contractors, collaborators etc. while environmental images are most likely to depict staff
	Least close	Comp.Asso. Staff	NOT.Comp. Staff	Sub.Rel. Combo	NOT.Comp. Staff	
Year of publication	Closest to Least close	2013 > 2008 > 2017	2008 > 2017 > 2013	2017 > 2013 > 2008	2008 > 2017 > 2013	The temporal influence on the representation can be understood by looking at the closeness of the association of year of publication category to the same CSR category as the representational category.
Company	Closest to Least close	Sinopec > Chevron > ExxonMobil > BP > Shell	ExxonMobil > Shell > BP > Sinopec > Chevron	BP > Shell > ExxonMobil > Chevron > Sinopec	ExxonMobil > Shell > BP > Sinopec > Chevron	Between companies, the variation in the representation can be understood by looking at the closeness of the association of company category to the same CSR category as the representational category.

Table.5.3.1(a) CSR categories and ideational category associations- People images

- There is limited variation in the way the images are represented in the different years of publication of the report.
- In terms of companies, two distinct groupings are discernible- one comprising of Sinopec and Chevron and the other consisting of the remaining companies.

5.3.2 Ideational representational aspects (Non-people images) and CSR

The findings outlined in this sub-section pertain to the 139 non-people images in the reports analysed. The number of ideational categories used in this analysis is low in comparison to the previous sub-section. A total of 8 supplementary row categories and 8 active row categories are included in the analysis. Appendix 4 provides full details of these categories.

The CA plot generated displays the relation between the ideational categories and the CSR categories and is as shown in Fig.5.3.2(a).

The first axis, Dimension 1 explains 62% of the variance while the second axis, Dimension 2 explains 30% of the variance. In combination, the two-dimensional plot of the two axes explains 92% of the variance in the profile.

The spread of the CSR categories in the plot is quite interesting. Considering the fact that their variances are more pronounced along Dimension 1, they seem to be more or less equally separated from one another as well as from the centre of the plot. This indicates that although they are collectively closer to the centre of the plot than the previous CA plot, they are likely to have different profiles from each other as well as from the average for the entire plot. The coefficient of variation for the CSR categories based on distance from the centre of the plot was found to be 16%, much lesser dispersion in comparison to the previous plot.

In terms of active row categories as well, the plot is much less cluttered in comparison to the previous CA plot due to lower number of variables in comparison. Also, resulting from smaller sample size and much lower frequency, some of the categories such as Outdoor (Outdoor setting), Man-made obj (Man-made objects) are very close to the centre of the plot implying that they have a profile that is close to the average. At the same time, some categories such as Setting unc (Unclear setting) and Nat obj (Natural objects) are far away from the centre, so, the CSR categories are the most differentiated along these categories.

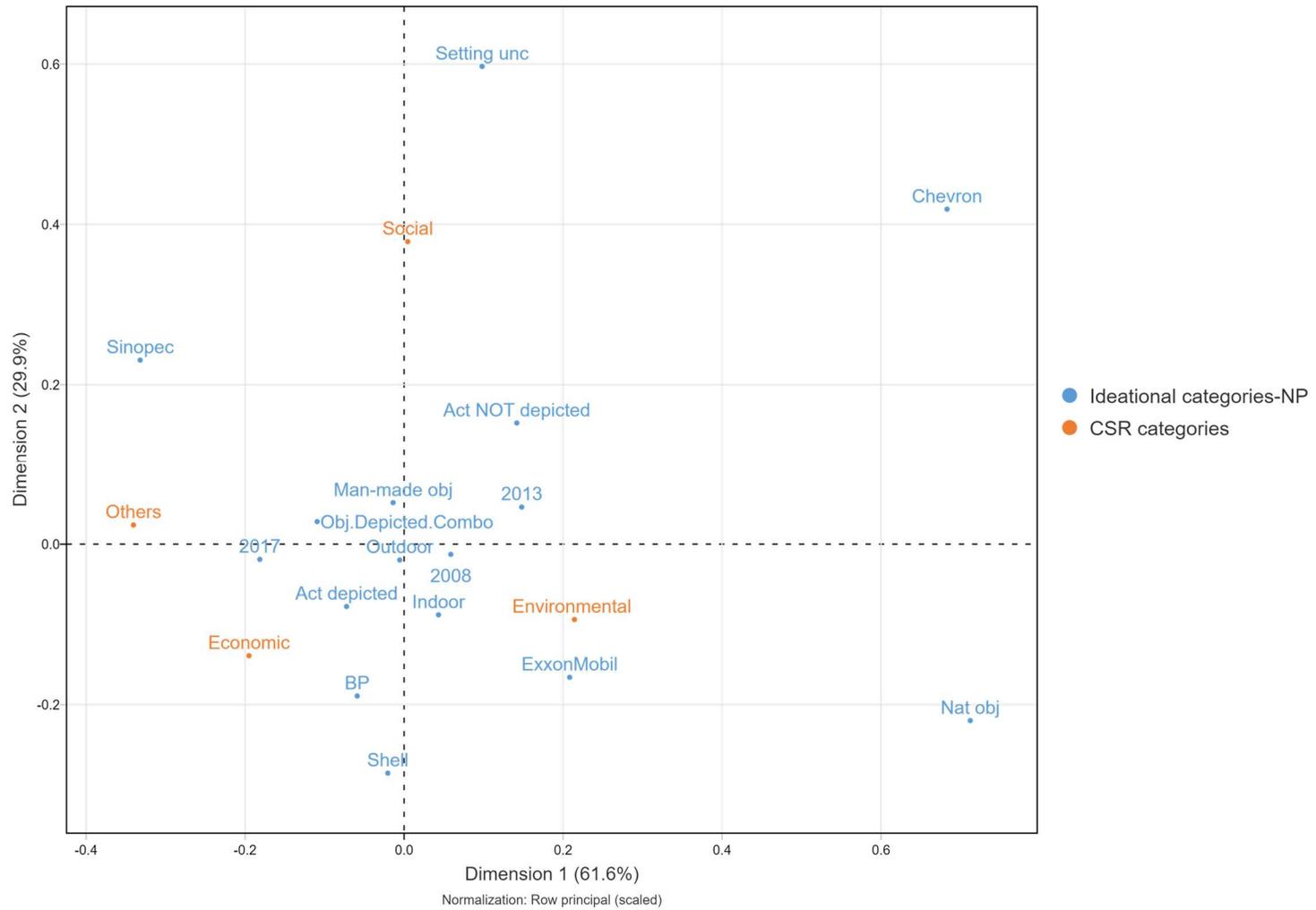


Fig.5.3.2(a) CA plot- Ideational categories (Non-people images) and CSR

The three categories of the supplementary variable, year of publication- 2008, 2013 and 2017 are all closer to the centre of the plot with 2008 being the closest. This implies that there is not a great deal of difference between their profiles and the average profile. Also, the coefficient of variation for year categories based on distance from the centre of the plot was found to be 37% which confirms that there is only moderate variation with respect to the year variable. The situation is slightly different when it comes to the supplementary variable, company. BP and Shell are closer together and ExxonMobil is a little distance away. However, Sinopec and Chevron are on two extreme ends and separate from the other companies along Dimension 1 which contributes 63% of the variance of the plot. This implies that with respect to the ideational categories for non-people images analysed, Sinopec and Chevron have a profile that is very different from each other as well as from the other companies. The coefficient of variation for the company based on distance from the centre of the plot was found to be 58% which shows that there is greater variation in representation for the company variable in comparison to the year variable.

For the analysis of the association between ideational row categories, supplementary categories and column categories, like in the previous sub-section, the closest and the least close of their associations with each of the CSR categories is tabulated in Table 5.3.2(a). In order to clarify what can be inferred through nature of these associations, separate notes have also been provided in the table.

The key findings for the association of ideational representational categories and CSR for non-people images in reports analysed are as follows:

- The four CSR categories are differentiated in terms of how the images are represented. However, this differentiation is not as much as was seen for people images and none of the categories are much more differentiated than the others.
- There is limited variation in the way the images are represented in the different years of publication of the report.
- Sinopec and Chevron represent the images quite differently from each other as well as from the other companies - BP, Shell and ExxonMobil who are quite similar in terms of their representational practices.

Variable	Category association	CSR categories				Inferences
		Social	Economic	Environmental	Others	
Nature of object (s)	Closest	Man-made obj	Obj.Depicted. .Combo	Nat obj	Obj.Depicted. .Combo	The environmental images usually have natural objects depicted in them while for all other categories, either a combination of different objects or man-made objects are depicted.
	Least close	Nat obj	Nat obj	Obj.Depicted. Combo	Nat obj	
Activity depicted?	Closest	Act NOT depicted	Act depicted	Act NOT depicted	Act depicted	Some form of activity is most likely to be depicted in the economic and 'others' category images while it is less likely that any activity will be depicted in social or environmental images.
	Least close	Act depicted	Act NOT depicted	Act depicted	Act NOT depicted	
Setting	Closest	Setting unc	Indoor	Indoor	Setting unc	There is less clarity with regards to setting of the images. They are either unclear or the relative percentage in each of the categories is less variable.
	Least close	Indoor	Setting unc	Setting unc	Indoor	
Year of publication	Closest to Least close	2013 > 2017 > 2008	2017 > 2008 > 2013	2008 > 2013 > 2017	2017 > 2008 > 2013	The temporal influence on the representation can be understood by looking at the closeness of the association of year of publication to the same CSR category as the representational category.
Company	Closest to Least close	Sinopec > Chevron > ExxonMobil > BP > Shell	BP > Shell > Sinopec > ExxonMobil > Chevron	ExxonMobil > Chevron > Shell > BP > Sinopec	Sinopec > BP > Shell > Chevron > ExxonMobil	Between companies, the variation in the representation can be understood by looking at the closeness of the association of company category to the same CSR category as the representational category.

Table.5.3.2(a) CSR categories and ideational category associations- Non-people images

5.3.3 Non-Ideational representational aspects and CSR

This sub-section presents the collated findings with respect to the closeness of the associations of the CSR categories and all of the other representational categories other than the ideational categories. It also presents the findings of all of the 592 images irrespective of

whether the image depicted people or not. There was a total of 27 relevant variables comprising of a consolidated 84 relevant categories that were initially selected for the CA plot. However, this resulted in a highly cluttered plot with overlapping category names that made it hard to differentiate between categories and hence, not useful for analysis. In order to resolve this issue, the option of presenting results by focusing on specific representations of interest i.e. the three metafunctions of the image, image-text relations etc. like in the previous chapter was initially considered. However, this resulted in far too many specific CA plots that were to be discussed individually. So, results of categories were combined where possible to create new categories. The most dominant categories for each variable as ascertained in the previous chapter was retained while other categories were combined. Also, variables with larger number of categories with similar frequencies were not included. The key consideration in the modification of the data in this manner was to reduce complexity in the presentation of results while continuing to capture the essence of the specific story related to the research question that the data was revealing. There are 17 variables and 36 categories that are finally included in the CA plot as shown in Fig.5.3.3(a) below. The details of the modification made are tabulated in Appendix 4.

The CA plot explains 89% of the variance in the data with the first axis, Dimension 1 explaining 57% of variance and the second axis, Dimension 2 explaining 32% of the variance. This is more of an equitable distribution of variance along the two dimensions in comparison to the previous CA plots. Among the CSR categories, it is seen that while the environmental, economic and social CSR categories are closer to the centre of the plot, the 'others' CSR category is away from the centre. This implies that in terms of the non-ideational categories, the social, economic and environmental CSR categories have similar profiles that is closer to the average profile for the plot, whereas the 'others' CSR category is the one that is most differentiated. The coefficient of variation for the CSR categories based on distance from the centre of the plot was found to be 64% which is the most dispersion seen among all the plots.

There is much more cluttering of the row categories in this plot around the centre than the previous two plots and majority of the row categories have a profile that is closer to the average for the whole plot. The active row categories that are farthest from the centre of the plot are Coh.Txt (no link between image and text), Ill.Added (artificial addition of illumination), Low.Ang (camera placed below the subject/object attributing a position of

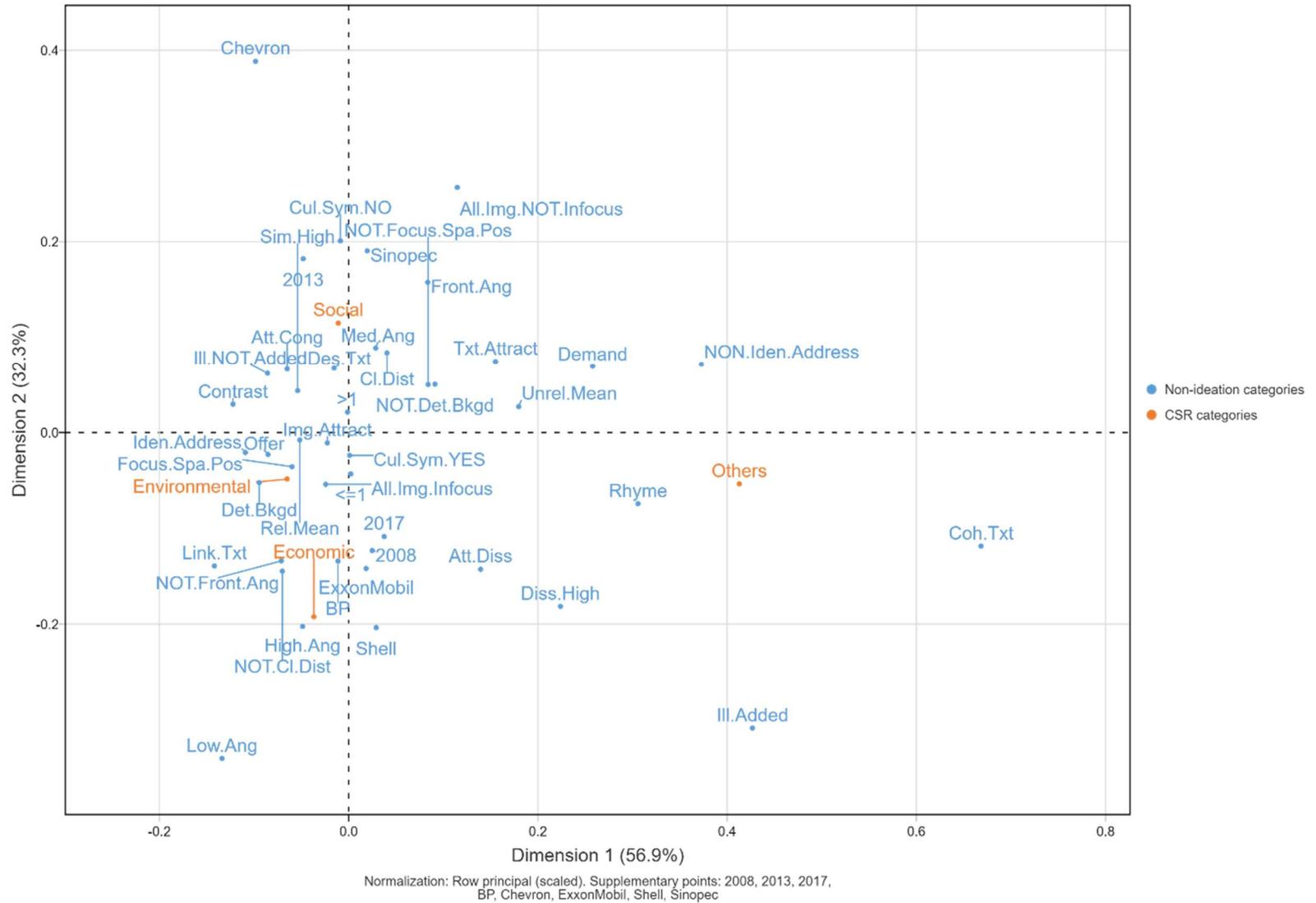


Fig.5.3.3(a) CA plot- Non-ideational categories (All images) and CSR

power to them/it) and All.Img.NOT.Infocus (areas of the image out of focus, making it less salient). Since, these are away from the centre of the plot, and confirming this with raw data, it is seen that instances of images with this form of representation although present are less frequent. The three supplementary categories of the variable- year of publication are relatively closer to each other and while they are differentiated a little more along Dimension 2 (Dimension 2 contributes lesser to overall variance), they are quite close together along Dimension 1. This implies that with respect to the non-ideational categories used in the CA plot, they are not as differentiated from each other. The coefficient of variation for the year categories based on distance from the centre of the plot was found to be 21%. This shows that the variation in representation with respect to the year variable is lowest among all plots. In terms of the variable- company, again, the five categories are not as differentiated along Dimension 1 as they are along Dimension 2. The three categories, BP, Shell and ExxonMobil lie very close to each other suggesting they have similar profiles while Sinopec is further away, and Chevron is furthest away and is most differentiated from all the other categories. The coefficient of variation for the company categories based on distance from the centre of the plot was found to be 45% and this again shows that there is a greater variation of the profile with respect to the company variable in comparison to year. As done previously, the closeness of the active and supplementary row categories and the column categories was examined considering both their distance from the centre of the plot and the angle that is made between them. On this basis, the closest and the least closely associated of the row categories with the column category are tabulated in Table 5.3.3 (a) below. Also tabulated are the inferences that can be drawn on the basis of these closeness associations. Overall, the key findings for the association of non-ideational representational categories and CSR for all images in reports analysed are as follows:

- The ‘others’ CSR category is quite differentiated in terms of the way the images are represented. The social, environmental and economic categories have more of a similar profile.
- There is considerable variation in the way the images are represented in the different years of publication of the report. This is more so for 2008 and 2013 which are more different from each other than they are individually from 2017.
- BP, Shell and ExxonMobil are quite similar in terms of the non-ideational representation while Sinopec and Chevron form a separate grouping while being similar to each other.

Variable	Category association	CSR categories			
		Social	Economic	Environmental	Others
Representation of interest- Interpersonal metafunction					
Viewer relationship	Closest	Offer	Offer	Offer	Demand
	Least close	Demand	Demand	Demand	Offer
	Inference	While in the images belonging to the 'others' category, the subjects are most likely to be looking at the camera and hence seeking to interact with the audience, in all other CSR categories, they do not and hence are offer images. NOTE: All non-people images are offer images			
Social distance	Closest	Cl.Dist	NOT.Cl.Dist	NOT.Cl.Dist	Cl.Dist
	Least close	NOT.Cl.Dist	Cl.Dist	Cl.Dist	NOT.Cl.Dist
	Inference	The subjects/objects in the social and 'others' category images are mostly pictured at close social distance to the viewer, while the subjects/objects in the environmental and economic categories are mostly pictured at medium to long distances from the viewer.			
Horizontal angle of interaction	Closest	Front.Ang	NOT.Front.Ang	NOT.Front.Ang	Front.Ang
	Least close	NOT.Front.Ang	Front.Ang	Front.Ang	NOT.Front.Ang
	Inference	The subjects/objects in the social and 'others' category images are mostly presented frontally to the viewer while in the environmental and economic categories, this is not the case.			
Vertical angle of interaction	Closest	Med.Ang	High.Ang	Low.Ang	Med,Ang
	Least close	High.Ang	Med.Ang	Med.Ang	Low.Ang
	Inference	The subjects/objects in the social and 'others' category images are mostly presented at the eye level of the viewer while in the environmental images, they are presented below the eye level of the viewer and in economic images, they are presented above the eye level.			
Background	Closest	NOT.Det.Bkgd	Det.Bkgd	Det.Bkgd	NOT.Det.Bkgd
	Least close	Det.Bkgd	NOT.Det.Bkgd	NOT.Det.Bkgd	Det.Bkgd
	Inference	For economic and environmental images, it is most likely that a detailed background will be decipherable while this is not the case for the other CSR categories.			
Illumination added?	Closest	Ill.NOT.Added	Ill.Added	Ill.NOT.Added	Ill.Added
	Least close	Ill.Added	Ill.NOT.Added	Ill.Added	Ill.NOT.Added

	Inference	The social and the environmental images are not likely to have additional illumination added to it while in the remaining categories, they are more likely to have added illumination.			
Representation of interest- Textual metafunction					
Cultural symbol present?	Closest	Cul.Sym.NO	Cul.Sym.YES	Cul.Sym.YES	Cul.Sym.NO
	Least close	Cul.Sym.YES	Cul.Sym.NO	Cul.Sym.NO	Cul.Sym.YES
	Inference	The social and 'others' category images mostly do not have an identifiable cultural symbol in them while this is not the case for the remaining categories.			
Entire image in focus?	Closest	All.Img.NOT.Infocus	All.Img.Infocus	All.Img.Infocus	All.Img.NOT.Infocus
	Least close	All.Img.Infocus	All.Img.NOT.Infocus	All.Img.NOT.Infocus	All.Img.Infocus
	Inference	The economic and environmental images are most likely to have the entire image in focus, while this is not the case for the remaining categories.			
Representation of interest- Image-text relations					
Effective text	Closest	Des.Txt	Link.Txt	Link.Txt	Coh.Txt
	Least close	Coh.Txt	Des.Txt	Coh.Txt	Link.Txt
	Inference	The effective text for social images is most likely one that describes it. For economic and environmental images, it is most likely one that while not describing the image, is linked to it thematically. For 'others' category images, this is likely to be simply cohabiting text			
Spatial positioning	Closest	NOT.Focus.Spa.Pos	Focus.Spa.Pos	Focus.Spa.Pos	NOT.Focus.Spa.Pos
	Least close	Focus.Spa.Pos	NOT.Focus.Spa.Pos	NOT.Focus.Spa.Pos	Focus.Spa.Pos
	Inference	Relative to text, the image is positioned to garner the attention of the audience (right, centre, top or triptych) in case of economic and environmental images while this is not likely to be the case for the remaining two categories.			
Image-text ratio	Closest	>1	<=1	<=1	<=1
	Least close	<=1	>1	>1	>1
	Inference	The image is likely to be bigger than the text for social images while the text is the same size or bigger than the image for the remaining categories.			
Element of attraction	Closest	Txt.Attract	Img.Attract	Img.Attract	Txt.Attract
	Least close	Img.Attract	Txt.Attract	Txt.Attract	Img.Attract
	Inference	The image is mostly more attractive than the text for economic and environmental images, while for social and 'others' category images, they are most likely less attractive.			

Image-text connectivity	Closest	Contrast	Rhyme	Contrast	Rhyme
	Least close	Rhyme	Contrast	Rhyme	Contrast
	Inference	For social and environmental images, the image contrasts with the text while for economic and 'others' category images, they rhyme with each other.			
Representation of interest- Intersemiotic complementarity					
Ideational intersemiotic complementarity	Closest	Rel.Mean	Rel.Mean	Rel.mean	Unrel.Mean
	Least close	Unrel.Mean	Unrel.Mean	Unrel.Mean	Rel.mean
	Inference	In the case of images belonging to the 'others' category, the image and the text are most likely to have an unrelated or dissimilar experiential meaning. This is not the case for the remaining category of images.			
Interpersonal intersemiotic complementarity- MOOD	Closest	Iden.Address	Iden.Address	Iden.Address	NON.Iden.Address
	Least close	NON.Iden.Address	NON.Iden.Address	NON.Iden.Address	Iden.Address
	Inference	Most images of all categories except 'others' are characterised by the image and the text having an identical form of address.			
Interpersonal intersemiotic complementarity- MODALITY	Closest	Att.Cong	Att.Diss	Att.Cong	Att.Diss
	Least close	Att.Diss	Att.Cong	Att.Diss	Att.Cong
	Inference	There is an attitudinal congruence between image and text in most cases as far as social and environmental images are concerned. For the remaining categories, there is attitudinal dissonance.			
Textual intersemiotic complementarity	Closest	Sim.High	Diss.High	Sim.High	Diss.High
	Least close	Diss.High	Sim.High	Diss.High	Sim.High
	Inference	The social and environmental images and their associated text are mostly similarly highlighted while this is not the case for the economic and the 'others' categories.			
Year of publication (Supplementary variable)	Closest to Least close	2013 > 2008 > 2017	2008 > 2017 > 2013	2008 > 2017 > 2013	2017 > 2008 > 2013
	Inference	The temporal influence on the representation can be understood by looking at the closeness of the association of year of publication category to the same CSR category as the representational category.			
Company (Supplementary variable)	Closest to Least close	Chevron > Sinopec > BP > ExxonMobil > Shell	BP > ExxonMobil > Shell > Chevron > Sinopec	BP > ExxonMobil > Shell > Chevron > Sinopec	Shell > ExxonMobil > BP > Sinopec > Chevron
	Inference	Between companies, the variation in the representation can be understood by looking at the closeness of the association of company category to the same CSR category as the representational category.			

Table.5.3.3(a) CSR categories and non-ideational category associations- All images

5.3.4 Section summary

This section presented the results of the analysis of the association of the representational aspects and CSR. With the use of CA, it has been possible to also grade the representation category-CSR category associations in terms of closeness of the association for each year/company. Key conclusions have been drawn in each sub-section that reflects the variation in the representational categories for each CSR category as well as the influence of company/year on these representations. Collating the findings from each of the sub-sections, on the whole, the following inferences may be drawn with regards to association of representational aspects of images and CSR in the reports analysed:

- There are differences in the way the images are represented in all four CSR categories in all the plots with the difference in the ‘others’ category a little more pronounced. The difference in overall profiles is greatest in the case of non-ideational categories followed by ideational categories for people images and ideational categories for non-people images in that order.
- Temporally, for time periods considered, there is not as much of a variation in how the representational category-CSR category associations are manifested. Despite greater number of variables, the differences were found to be the least for non-ideation categories and higher with almost similar variation for the ideational category-CSR category associations for both people and non-people images.
- There are two distinct groupings that were identified while analysing the influence of company on the variation in representational category-CSR category associations. Chevron and Sinopec were found to have similar representational practices. However, these were considerably different to BP, Shell and ExxonMobil which while being similar to each other, were different to the previous grouping. Here the variation in profiles was found to be highest for ideational categories for non-people images followed by non-ideational categories and ideational categories for people images in that order.

In this section, the focus was mostly on the ‘how’ of what is represented in an image rather than the ‘what’. Thus, it only constitutes one part of the story of the representational aspect-CSR association that is the focus of this chapter. The next section in this chapter explores the nature of elements depicted in an image and how it associates with CSR.

5.4 Motifs used in the representation of CSR and CSR claims

While the previous section explored the relationship between the representational aspects and CSR in the reports analysed, information on the nature of the elements depicted was not gleaned. Without this, it has not been possible so far to decipher if there were any repeated patterns in terms of the representation of elements in an image used in CSR reports. Repetitive usage of symbolic depictions in images is a subject that has already been expounded upon by CSR researchers such as Ramo (2011) and Boiral (2013) to name a few and in that sense this section contrasts with sub-section 2.4.6, of the literature review (Chapter 2) and is its data driven equivalent. To borrow the terminology that Ramo (2011) uses in his study, this section explores the occurrence of the recurrent motifs in the CSR reports and links it with the CSR claims that the motif is used to communicate about. The CSR claims are then linked to the CSR category that this claim falls within. In identifying the motifs and the CSR claims, a coding frame consisting of a-priori categories identified from literature was made use of. However, a number of categories have been added inductively on the basis of the data. The data for this section has been collected from a mere two items of the codebook- Q16 that deals with the CSR claim that an image is associated with and Q17 that identifies the motifs used in the image to communicate this claim. The section begins by exploring the overall links between the motifs, claims and CSR using a network diagram developed using the open source network analysis and visualisation software, Gephi. This presents the overall relationship for the consolidated data. The individual frequency of the motif use, CSR claims communicated, and associated CSR category is then explored for every report analysed in this study.

5.4.1 Overall relationship between motifs, claims and CSR

This section begins by explaining how the information on the three components pertinent to this section- CSR category, claim and motif are selected for a particular image. The information on the motifs is obtained by looking at the image itself and is rather straightforward. However, it needs to be noted that since an image can consist of several elements, a single image can have several motifs. The information regarding claims is obtained by reading the effective text. If the information regarding the claim is not available in the effective text, then it is sought in the text that cohabits the page in which the image appears and can be associated with the image. The cohabiting text however was sometimes found to be a long text consisting of several claims. Due to this reason, there can be multiple

claims that are associated with a single image. The CSR category in this section is not the one assigned to an image in response to Q15 of the codebook but instead is the category that is linked to a particular claim made in the text (which sometimes consists of more than one claim). So, to sum up, a single image can have several motifs, each motif can be associated with several claims and each of these claims are associated with a single CSR category. This change in approach in this section especially with regards to the claims and CSR categories is the most important one to note.

The overall relationship diagram explores the exclusive one-way links between motifs and claims and between claims and CSR categories. These links are not weighted in terms of the frequency of occurrence of a particular link over the entire sample. So, the exercise that is carried out in this section is simply an exploration of the unique links that have been established between motifs in images, the claims that they are associated with and in turn the CSR categories that each of these claims' associates with.

The overall relationship diagram is pictured in Fig. 5.4.1(a) and shows a fairly complex network of relationships. This is much more complicated than the one that was developed in the literature review (Fig. 2.4.6(a), Chapter 2) which included studies such as that by Ramo (2011) and Boiral (2013) that evidently had much bigger sample sizes. The reason why this is the case is that unlike these studies which made use of a subjective reading of the symbolism associated with the image without considering the associated text (no such claims are made in these studies), the approach adopted here is less subjective and is based on the actual claims mentioned in the text.

In the diagram, the claims are the grey nodes, motifs are blue and CSR categories are the red nodes. The size of each node reflects the number of unique connections it has. So, the bigger a node is, more the number of connections it has. On the basis of the size of the nodes, it is already clear that certain motifs such as tangible assets, staff, senior management, natural scenery etc. are associated with a greater number of unique claims. Also, claims such as community engagement, development of local economy, care for health and safety, caring for the environment etc. are the claims that are associated with a greater number of motifs. Given the greater number of unique links with claims relating to the social CSR category, it is not surprising to find that it is the social CSR category that has the greatest number of links with various unique motif-claim associations. In order to understand this better, the frequency of

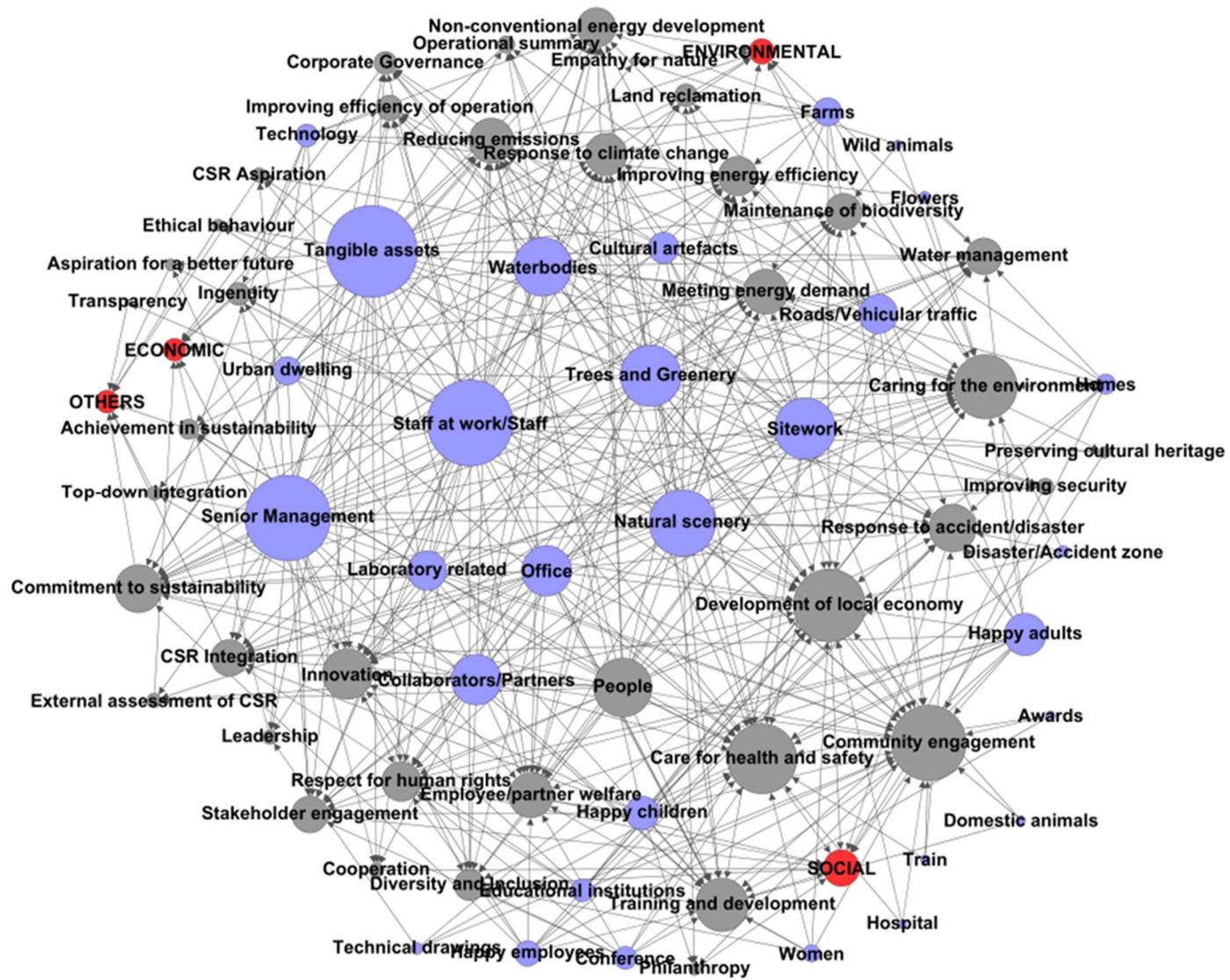


Fig.5.4.1(a) Overall relationship between motifs, claims and CSR- Data

the unique links for each motif, claim and CSR category are presented in terms of the phrase/word clouds (generated using Displayr, www.displayr.com) shown in Figs.5.4.1(b)-(d). In these phrase clouds, the bigger font size denotes greater frequency of the respective word/phrase. While in terms of claims, community engagement, development of local economy and care for health and safety, all social CSR category claims, are the ones that are linked to a greater number of unique motifs (Fig. 5.4.1(c)), it is not surprising to see claims associated with the environmental CSR category such as caring for the environment and ‘others’ CSR category claims such as commitment to sustainability also being linked to a large number of motifs. With regards to motifs, tangible assets (production facilities, equipment’s etc) have the greatest number of unique links with claims as also motifs such as staff, senior management, natural scenery, sitework, waterbodies, trees and greenery, people etc. (Fig. 5.4.1(d)). As was presumed earlier, the data also confirms that it is indeed the social CSR category that has the greatest number of unique motif-claim links followed by environmental, economic and ‘others’ CSR categories in that order (Fig. 5.4.1(b)).



Fig.5.4.1(b) Frequency of unique links for each CSR category

While a majority of the motif-claim links were on expected lines, there were relatively smaller number of links that differed from what would have been expected conventionally. An example of this is a certain image appearing in Page 14 of the Chevron report of 2008. Here a brilliant bunch of golden poppy flowers are foregrounded in an image of a refinery which is out of focus. While the attention is immediately drawn to the flowers, the claim made pertains to improved energy efficiency, a claim that has been associated with as many as 12 other motifs, the flower not being the most obvious of them. There are many such motif-claim links that are questionable. However, some of the motifs such as natural scenery, trees and greenery and waterbodies had a greater number of these questionable links. Instead



Fig.5.4.1(c) Frequency of unique links for each CSR claim



Fig.5.4.1(d) Frequency of unique links for each motif used

of listing these out, an example of one such motif is provided below that had a relatively large number of such questionable links- natural scenery.

The various unique links that have been drawn for natural scenery as a motif with various claims in the reports analysed are shown in Fig 5.4.1(e).

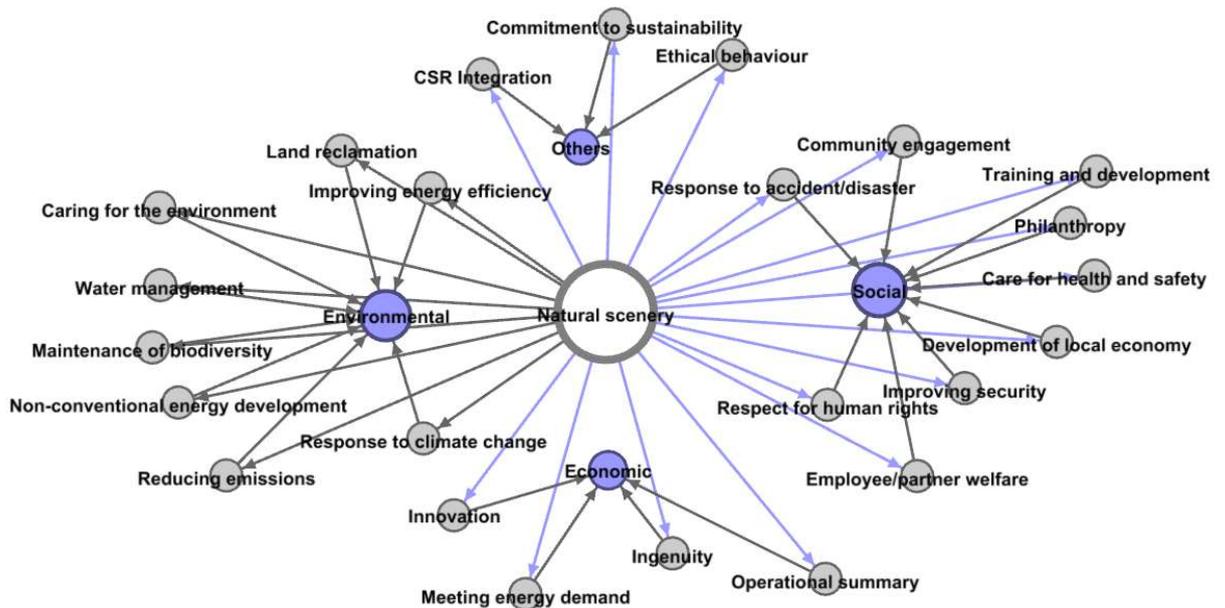


Fig 5.4.1(e) Natural scenery as a motif and associated claims

The claim nodes are highlighted in grey while the CSR categories are highlighted in blue. The questionable motif-claim links are also highlighted in blue while the links that are on expected lines remain unhighlighted. While it may be understandable why the serene natural scenery would be used as a motif for environmental claims, it is curious to note that it has been used in association with a number of claims pertaining to other CSR categories that may not seem to be the most obvious of associations such as ethical behaviour, care for health and safety, improving security etc. While some occurrences of natural scenery in images with questionable links to claims may be explained on the basis of the fact that it happens to be one of the different elements in the image, when used as a motif, it is to be noted that it is the one element that captures your attention to a much greater extent than other elements also depicted in the same image.

The discussion in this section so far has concentrated on the unique links between motifs, claims and CSR categories. While this was useful in understanding the nature of elements that are represented in images and how they are linked to CSR, this was done without consideration of the frequency of the occurrence of a particular motif or claim in the reports

analysed. Also, the dimension of the temporal and company influence on these representational practices has not been looked at so far. The following sub-sections will assess the frequency of motif usage, claims made and CSR category associations for the all of reports analysed as well as exploring the influence of company/year on such representations.

5.4.2 Motif use, popular claims, and CSR

This sub-section presents an account of the use of motifs, associated CSR claims and CSR categories without dwelling on how each of these elements is related to each other- this is an aspect that has been covered previously. Results are presented first for motif use, followed by CSR claims made and finally the CSR categories that these claims belong to. The emphasis in this sub-section is congruent to the overall theme of this thesis that emphasises representation of images. So, conclusions that are drawn with respect to the occurrence of CSR claims need to be understood in terms of their association with an image. That is to say that in the analysis that is presented here, when a type of CSR claim is said to not be present in a report, it only means it is not associated with an image. It could very well be that the claim has been made in purely textual mode. However, the question of which of these claims are chosen by the report makers to be associated with visual representations is an interesting finding by itself.

The first of the tables, Table 5.4.2(a) presents the results with regards to the occurrence of motifs in each of the reports analysed. Here, the nature of the motifs in each of the image of the reports was ascertained after which, consistent with rest of this thesis, the numbers were adjusted for the number of pages in the report, so the final figures are the numbers per page expressed as a percentage. Also, as mentioned earlier, it is possible that a single image has several motifs. It was also found that some of the motifs were not the most popular in most reports. These motifs where the frequency was 2% or lesser in less than three reports has not been presented here. A few examples of such motifs are- train, cultural artefacts etc. In Table 5.4.2(a), the motifs with frequency 16% or higher has been highlighted in a darker shade of blue while the motifs with frequency greater than 6% but less than 16% has been highlighted in lighter shade of blue. The ones that are not highlighted have a frequency less than 6%. The motifs that are shaded in blue of either shade are the ones that are the most dominant in each report.

Motifs	BP			Chevron			ExxonMobil			Shell			Sinopec		
	2008	2013	2017	2008	2013	2017	2008	2013	2017	2008	2013	2017	2008	2013	2017
Awards	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	3%	1%	2%
Collaborators/Partners	0%	8%	5%	17%	0%	3%	13%	14%	3%	22%	34%	6%	0%	1%	0%
Conference	0%	0%	0%	0%	0%	0%	0%	2%	0%	0%	2%	0%	30%	3%	5%
Disaster/Accident zone	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%
Domestic animals	0%	0%	1%	0%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Educational institutions	4%	0%	2%	13%	12%	0%	10%	1%	0%	0%	2%	0%	0%	6%	2%
Farms	11%	0%	3%	2%	4%	0%	0%	1%	0%	0%	2%	1%	0%	6%	2%
Flowers	0%	0%	0%	2%	4%	0%	0%	0%	0%	0%	0%	0%	3%	0%	0%
Happy adults	4%	0%	3%	8%	19%	11%	2%	6%	6%	4%	0%	0%	3%	15%	6%
Happy children	0%	2%	1%	10%	15%	3%	13%	4%	3%	2%	0%	6%	0%	8%	5%
Homes	0%	0%	2%	4%	0%	0%	0%	1%	3%	2%	0%	0%	0%	2%	0%
Hospital	0%	0%	0%	0%	8%	0%	0%	0%	3%	0%	0%	1%	0%	2%	0%
Laboratory related	4%	0%	0%	4%	0%	0%	8%	1%	9%	0%	2%	0%	0%	1%	3%
Natural scenery	0%	4%	11%	8%	0%	0%	4%	7%	0%	7%	2%	0%	13%	7%	6%
Office	0%	0%	0%	13%	4%	6%	6%	1%	3%	4%	0%	4%	0%	4%	5%
People	7%	2%	11%	10%	12%	6%	15%	11%	3%	15%	14%	0%	37%	8%	3%
Roads/Vehicular traffic	4%	0%	2%	4%	0%	0%	0%	1%	0%	7%	2%	7%	7%	1%	2%
Senior Management	4%	25%	19%	8%	4%	6%	15%	5%	31%	7%	7%	1%	3%	2%	3%
Sitework	0%	0%	3%	4%	15%	8%	21%	8%	14%	11%	9%	1%	0%	13%	9%
Staff at work/Staff	25%	31%	16%	21%	19%	11%	44%	20%	23%	24%	25%	0%	7%	36%	20%
Tangible assets	36%	35%	23%	4%	19%	17%	48%	31%	3%	22%	11%	8%	37%	9%	20%
Technology	7%	2%	1%	2%	0%	0%	0%	0%	0%	0%	5%	0%	0%	0%	5%
Trees and Greenery	4%	0%	5%	21%	4%	0%	6%	2%	0%	0%	0%	0%	3%	8%	5%
Urban dwelling	0%	0%	7%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	2%	2%
Waterbodies	7%	13%	7%	4%	8%	8%	15%	5%	0%	4%	9%	7%	0%	1%	6%
Wild animals	0%	0%	0%	6%	12%	0%	4%	0%	3%	0%	0%	0%	0%	1%	0%

Table 5.4.2(a) Motif use in images in reports analysed

It is to also be noted that the differences between some of the motifs such as happy adults, people, staff, happy children/children, senior management and collaborators/partners is not as clear cut. This ambiguity has been resolved by following the below approach:

- Staff, senior management and collaborators/partners have not additionally also been coded as happy adults or people. Happy adults or people have only been coded as such in instances where the subject was identified as someone who is not an employee or associate.
- An image has been coded to have a happy adult as a motif if the subject were smiling, and were not a child else, it has been coded as people. Happy children/children have been coded under a single unique category.

- For a motif to be coded as staff it has to be possible to clearly associate the subject with the company (presence of logo on uniform etc.) by looking at the image. Where this is not apparent, information can also be gleaned by looking at the text. Subjects identified as senior management in the text have not been coded as staff as well. Senior management is anybody who can be identified as being in a supervisory role on the basis of their designation. Collaborators/partners are identified from text and are considered associates of the company.

The motifs that are used most frequently in a majority of the reports were- tangible assets, staff, sitework, people, senior management, natural scenery, waterbodies, happy adults and collaborators/partners. Some of the reports have a limited use of motifs. For example, the Sinopec 2008 report has high numbers for just three motifs i.e. conference (30%), people and tangible assets (37% each). The 2013 report of BP has 25% senior management, 31% staff and 35% tangible assets while the ExxonMobil report for 2008 has up to 48% tangible assets, 44% staff and 21% sitework. Although the number of people images is as high as 37% in the 2008 report of Sinopec, there are three reports that have none to very small number of images with people as motif (2013 report of BP, 2017 reports of ExxonMobil, Shell and Sinopec). All other reports have moderately high number of people images that does not exceed the 15% that is seen in the 2008 report of ExxonMobil.

Some of more prominent motifs are staff and tangible assets. Staff is one of the most prominent of all depictions in almost all of the reports. The biggest exception in this regard is the 2017 report of Shell that has no staff images. Also, their numbers vary to a great extent within the reports of the same company for all the years as well as between companies. Images of tangible assets are again one of the prominent depictions in almost all the reports analysed. Their numbers though are quite small in a smaller number of reports (2008 report of Chevron and 2017 report of ExxonMobil), moderately high in others (2013 and 2017 reports of Shell and the 2013 report of Sinopec) and high to very high in the rest.

Images of collaborators/ partners are more common in the 2008 report of Chevron and 2008 and 2013 reports of both ExxonMobil and Shell. The 2013 reports of Chevron and Sinopec has the maximum number of images that depict happy adults. As a motif though, 'happy adults' has been used in all but three of the reports analysed. Happy children/children as a motif is also high in numbers in the 2013 report of Chevron. It is also relatively high in Chevron's 2008 report, the 2008 report of ExxonMobil as well as the 2013 report of Sinopec.

Images of senior management are emphasised in the 2008 and 2013 report of BP and the 2017 report of ExxonMobil. To a lesser degree, it is also emphasised in the 2008 and 2013 report of Chevron, 2008 report of ExxonMobil as well as the 2008 and 2013 report of Shell. The least emphasis for images of senior management is found in the reports of Sinopec with a maximum of 3% seen in its 2008 and 2017 report. Sitework as a motif is most used in the 2008 report of ExxonMobil as well as to a lesser extent in the 2013 report of Chevron, 2017 report of ExxonMobil. A relatively lesser but sizeable number of sitework images are also present in the 2008 and 2013 reports of Shell and the 2013 and 2017 reports of Sinopec. Awards as a motif are featured only in a small number of images in the Sinopec report. They are completely avoided in other reports. Natural scenery as a motif is featured to a moderately high extent in the 2017 reports of BP and Sinopec. Trees and greenery are featured to a high degree (21%) in the 2008 report of Chevron. In all other reports, the maximum number for this motif is less than half this number. Images of a conference of people is as high as 30% in the 2008 report of Sinopec. In the other Sinopec reports, the numbers only as high as a maximum of 5% which is a huge variation in terms of the use of this motif. In all other reports, there is none to very negligible use of this motif. Educational institutions that includes all places of learning for children and young adults are featured to a moderately high degree (13% and 12%) in the 2008 and 2013 report of Chevron respectively. The numbers are also relatively high in the 2008 report of ExxonMobil. However, in all other reports, there are a negligible number of images that feature educational institutions.

There are a number of other motifs that are prominently featured in just a few reports- Farms are prominently featured in the 2008 report of BP, Hospital in the 2013 report of Chevron, laboratory related images in the 2008 and 2017 reports of ExxonMobil and office in the 2008 report of Chevron. Homes, flowers, disaster/accident zone, domestic animals, technology and urban dwelling are some of the motifs that have a negligible use in almost all the reports. The 2008 and 2017 report of BP are exceptions though with a relatively high number (7% each) of images that depict technology and urban dwelling respectively. Most notably, it is the Chevron reports of 2008 and 2013 that have images that depict wild animals (Note: As a category, this includes birds, insects and all animals that are not domesticated). The 2008 and 2017 report of ExxonMobil and the 2013 report of Sinopec are the only other reports wherein wild animals are depicted.

The second of the tables, Table 5.4.2(b) presents the results with regards to CSR claims that the images are associated with.

CSR Claims	BP			Chevron			ExxonMobil			Shell			Sinopec		
	2008	2013	2017	2008	2013	2017	2008	2013	2017	2008	2013	2017	2008	2013	2017
Achievement in sustainability	7%	4%	0%	0%	0%	0%	2%	0%	0%	2%	0%	6%	0%	9%	2%
Aspiration for a better future	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	0%	0%	0%
Care for health and safety	7%	19%	6%	13%	35%	11%	17%	11%	17%	11%	11%	6%	3%	10%	5%
Caring for the environment	0%	10%	0%	0%	4%	6%	0%	17%	11%	15%	16%	11%	3%	9%	6%
Commitment to sustainability	7%	10%	8%	4%	0%	3%	6%	2%	0%	4%	9%	1%	17%	4%	5%
Community engagement	7%	10%	5%	40%	38%	6%	15%	12%	11%	20%	25%	10%	7%	16%	8%
Corporate Governance	0%	0%	0%	0%	0%	0%	4%	2%	11%	0%	0%	6%	7%	0%	2%
CSR Integration	4%	2%	3%	0%	0%	0%	4%	0%	0%	2%	5%	6%	0%	3%	3%
Development of local economy	11%	6%	13%	10%	27%	11%	13%	12%	9%	9%	14%	7%	0%	7%	5%
Diversity and Inclusion	0%	2%	3%	2%	0%	3%	0%	5%	3%	0%	2%	6%	0%	2%	3%
Employee/partner welfare	0%	0%	6%	2%	0%	3%	6%	0%	0%	2%	0%	0%	37%	3%	5%
Ethical behaviour	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	10%	0%	3%
External assessment of CSR	0%	0%	0%	0%	0%	0%	8%	5%	3%	13%	16%	6%	0%	0%	0%
Improving efficiency of operation	4%	0%	0%	0%	4%	0%	2%	1%	0%	7%	5%	6%	0%	2%	2%
Improving energy efficiency	4%	0%	0%	10%	0%	0%	2%	4%	0%	2%	5%	1%	0%	5%	5%
Improving security	0%	2%	0%	0%	0%	0%	4%	0%	0%	0%	2%	6%	0%	0%	2%
Ingenuity	11%	2%	3%	0%	0%	0%	0%	0%	3%	0%	0%	6%	0%	0%	2%
Innovation	14%	10%	8%	13%	0%	0%	10%	6%	9%	11%	14%	10%	3%	3%	12%
Land reclamation	0%	0%	1%	0%	0%	0%	0%	1%	0%	0%	0%	6%	0%	3%	0%
Leadership	11%	6%	0%	0%	0%	0%	4%	0%	0%	0%	0%	6%	0%	0%	0%
Maintenance of biodiversity	0%	2%	1%	6%	12%	3%	4%	5%	3%	0%	0%	6%	0%	1%	0%
Meeting energy demand	11%	2%	19%	6%	4%	3%	6%	1%	3%	13%	5%	3%	0%	2%	0%
Non-conventional energy	11%	0%	5%	10%	0%	0%	4%	5%	6%	11%	9%	6%	0%	5%	3%
Operational summary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	3%	0%	6%
Philanthropy	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	0%	3%	0%
Preserving cultural heritage	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	6%	0%	0%	0%
Reducing emissions	4%	4%	8%	4%	0%	0%	8%	4%	3%	13%	0%	3%	10%	9%	5%
Respect for human rights	0%	2%	5%	2%	0%	0%	8%	0%	0%	0%	2%	1%	3%	2%	0%
Response to accident/disaster	0%	10%	1%	4%	0%	6%	2%	0%	3%	0%	5%	1%	23%	4%	0%
Response to climate change	0%	6%	13%	8%	0%	6%	8%	4%	11%	9%	7%	3%	3%	1%	2%
Stakeholder engagement	0%	2%	3%	0%	0%	3%	15%	4%	3%	15%	0%	6%	0%	0%	5%
Top-down integration	0%	4%	2%	0%	0%	0%	0%	0%	0%	0%	0%	6%	0%	1%	0%
Training and development	4%	6%	5%	6%	0%	3%	6%	7%	0%	4%	2%	3%	7%	10%	6%
Water management	0%	4%	2%	8%	0%	0%	2%	4%	0%	0%	2%	6%	3%	0%	0%

Table 5.4.2(b) CSR claims associated with images in reports analysed

The claims are interpreted from the associated text. The claim numbers have also been adjusted for the number of pages in the report, so the final figures are the numbers per page expressed as a percentage. In this table, the claims with frequency 11% or higher has been highlighted in a darker shade of blue while the claims with frequency greater than 6% or

higher but less than 11% has been highlighted in lighter shade of blue. The ones that are not highlighted have a frequency less than 6%. The claims that are shaded in blue of either shade are the ones that are the most dominant in each report.

It can be seen that the claims that a majority of the images are associated with in most reports are- community engagement, development of local economy, care for health and safety, caring for the environment and innovation. Generic claims such as aspiration for a better future and ethical behaviour were associated with a relatively smaller number of images in the 2008 reports of BP and Sinopec and the 2017 report of Shell. Such generic claim-image combinations were not present in other reports. External assessment of the CSR work done by the company is a claim that is associated with images more commonly in the reports of Shell for all the years. While this representational practice is also common to ExxonMobil, none of the other reports had images associated with this claim. Leadership is a CSR claim that is found to be associated with a larger number of images in the 2008 report of BP at 11%. However, with the exception of the 2013 report of BP and the 2017 report of Shell, both of which had lower numbers at 6%, none of the other reports were found to have images associated with this claim. Ingenuity is another claim that is highest in terms of being associated with an image in the 2008 report of BP.

It also has its presence in all of the other reports of BP, but to a much lesser extent. Other reports with smaller number of images linked to ingenuity are the 2017 reports of ExxonMobil, Shell and Sinopec. Although numbers are quite small overall, accounts and claims of achievement in sustainability are relatively more common in the 2008 report of BP, 2017 report of Shell and 2013 report of Sinopec. Corporate governance is a claim that is associated with maximum of 11% of images in the 2017 report of ExxonMobil with a presence in all of the reports of this company. It has also been associated with images in the 2017 reports of Shell and Sinopec as well as the 2008 report of Sinopec. Stakeholder engagement is a claim that is quite high in terms of its association with images in the 2008 reports of ExxonMobil and Shell at 15%. However, while it is also linked to images in 7 of the remaining 13 reports, the maximum numbers for this association is only 6% among these other reports. Employee/Partner welfare is a claim that has the highest number for association with an image (37%) in the 2008 report of Sinopec. However, the pre-eminence of this claim-image association is negligible when it comes to all other reports. Response to accident/disaster is another claim that has pre-eminence in terms of associating with an image in the 2008 report of Sinopec at 23%. It also has relatively high numbers in the 2013 report of

Fig's 4.2.1(a) & (b), Chapter 4) the number of unique motifs does not exceed the maximum number of 22 which is seen in the 2013 report of Sinopec. The least number of unique motifs used was in the BP report for the same year at 9. The average for the unique motifs used for all the reports analysed is 15. Also, if the 2017 report of Shell which with the greatest number of unique claims at 33 is a relative outlier were removed, the other reports had an average of 18 unique claims per report with a low of 7 in the 2013 report of Chevron. The unique claim numbers are plotted against the unique motifs for the three reports (reflecting different time periods) for each company to examine their relationship. The association as visualised in Fig 5.4.2 (a), shows that among the small number of reports analysed for each company, Chevron and ExxonMobil have a moderate positive correlation, Sinopec has a strong positive correlation, BP has close to no correlation and Shell has a moderate negative correlation. Also, when the correlation between the number of images in each report and unique claims and unique motifs in each report was analysed, as visualised in Fig. 5.4.2(b), it was seen that in the reports analysed, their correlation can be best described as a positive one for all but one of the companies. For Shell, the number of unique claims is negatively correlated to the number of images in the report. This is largely due to its 2017 report which has the lowest total number of images for all reports and yet the highest number of unique claims.

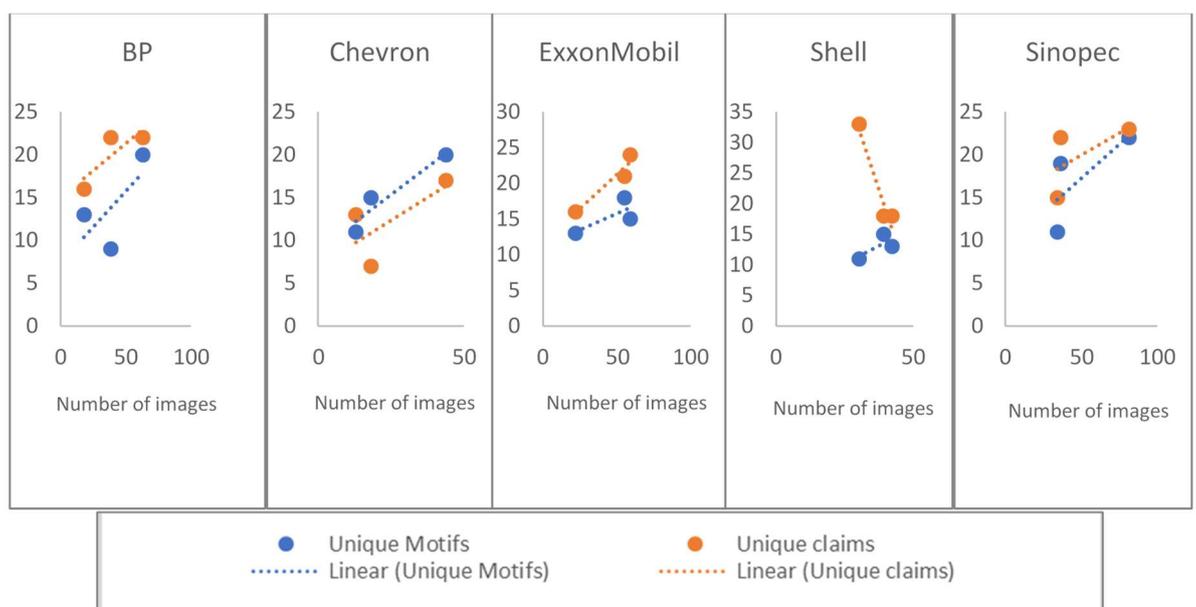


Fig 5.4.2 (b) Correlation between number of images, unique motifs and unique claims

Having presented the findings of the CSR claims that are associated with images in individual reports, the analysis is incomplete without an assessment of the CSR categories these claims belong to. This is because using an image to communicate on a topic that is linked to a

particular CSR category is an indication of the rhetorical intention of the report maker in communicating on that topic and indeed the CSR category that it is linked to. So, the frequency of the CSR claims linked to the same CSR category were collated and these numbers were then adjusted for the number of pages in each report. The results thus obtained are shown in Fig. 5.4.2(c).

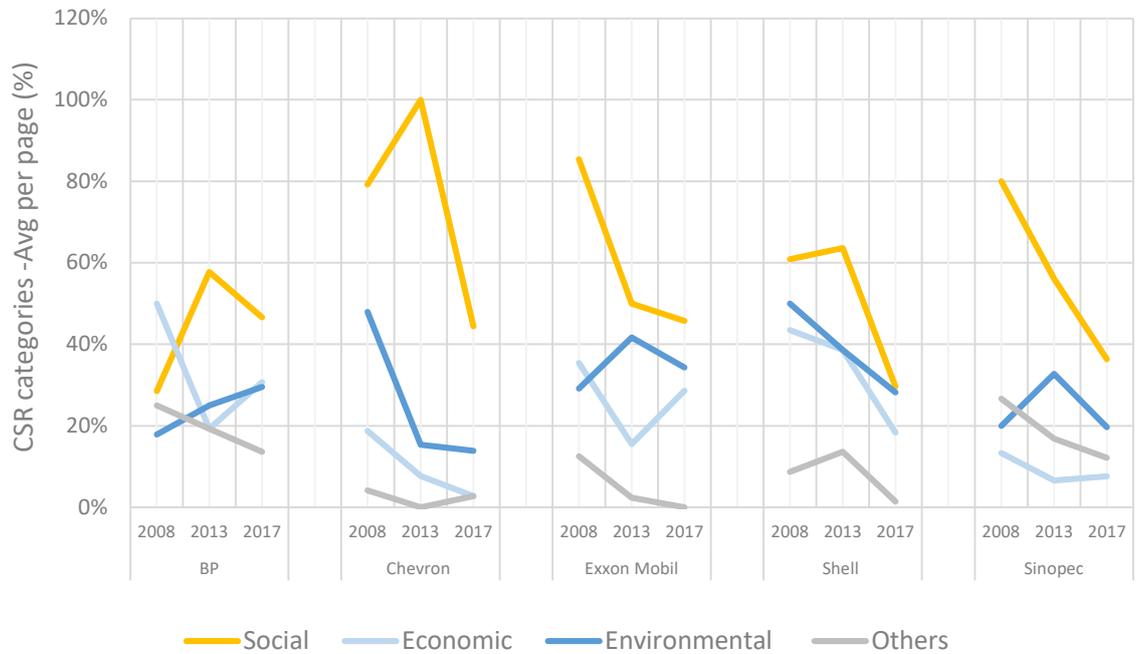


Fig. 5.4.2(c) Images linked with CSR categories per report

It can be seen that with the exception of the 2008 report of BP, there are more images associated with the social CSR category than any other category. For BP, Chevron and Shell, the social CSR category images have increased from 2008 to 2013 and then fallen again in 2017, whereas for ExxonMobil and Sinopec, these have continuously fallen over the years. There are more economic category images than any other in the 2008 report of BP, however, this is not a representational practice that is consistent. In its 2013 report, this is the lowest category and then the second highest in 2017. The economic category images are third highest with Chevron (joint with others in 2017) and Shell (joint with environmental category in 2013) and the lowest in the case of Sinopec. For ExxonMobil, it is the second highest in 2008 and third highest in the other reports. In the case of the environmental category images, it is the second highest category in Chevron and Shell (joint with economic category in 2013). In the 2008 reports of ExxonMobil and Sinopec, it is the third highest, however, it is second highest in the reports for the other years for the two companies. For BP, the environmental category images are the lowest in 2008, rising to second highest in 2013 and

then falling again to third highest in 2017. Lastly, with regards to the ‘others’ category, it is the least favoured category for Chevron (joint with economic category in 2017), ExxonMobil and Shell. For BP, it is the third highest in 2008, falls to lowest in 2013(joint with economic category) and 2017. In the case of Sinopec, the ‘others’ category images are second highest in 2008 and third highest for other years.

Overall, this analysis has shown that despite the fact that there were as many as 26 different motifs that were identified from all the reports analysed, with the exception of the 2008 report of BP, these motifs are mostly associated with the social or the environmental CSR categories. This association in combination far supersedes the associations that motifs used have with economic and ‘others’ CSR categories. Also, the most usual precedence sequence for frequency of motifs-CSR category associations is social category followed by environmental, economic and ‘others’ CSR category and this is irrespective of company/year with the only exception being the BP report of 2008.

5.4.3 Section summary

This section comprised results from the analysis that explored in detail the question of what is depicted in the image in a CSR report in relation to its use in CSR communication. Beyond the question of what is depicted, results were presented that also answered the question- what for? This is on account of the links that were drawn between claims and CSR categories. Some of the key conclusions from this section are as follows:

- In exploring the unique links between motifs, claims and CSR categories, it was found that there exists a complex web of relationships between the three. This is especially true of the motif-claim relationship that was found to be much more detailed than the motif-symbolism theme that was explored in the literature review. Also, several questionable motif-claim relationships were identified.
- When the frequencies of the motif use and claims associated with images were examined, it was found that in a majority of the reports, there were a number of recurrent motifs as mentioned in the literature review. However, these were not large in number. Also, most images are linked to a fewer number of claims repetitively.
- Majority of the reports have larger number of claims that are linked to the social CSR category than any other category
- In the analysis of the number of the unique claims and unique motifs and in exploring the relationship between the two, it was found that despite the variation in the number

of images in an individual report, the number of unique motifs and unique claims did not increase beyond a certain level (22 motifs and 24 claims) in all but one report (2017 report of Shell). Up to this level, the number of unique motifs and unique claims increased with increase in number of the images in the report. Also, the number of unique claims increased with increasing number of unique motifs in all but this report of Shell.

Overall, in the reports analysed, it was found that despite the variation in the number of images in the report, there was not much of variation in terms of the unique motifs and unique claims. However, the relationship between the two was far too complex, with the existence of some questionable associations. In a vast majority of the cases, irrespective of the year/company, the representational aspects in terms of what is depicted is predominantly related to social and environmental CSR categories.

5.5 Chapter summary

This chapter endeavoured to explore the relationship between the semiotics of the image and CSR. This was done by firstly exploring how the various representational aspects related to the CSR categories and secondly, by analysing the nature of elements represented and its relation to CSR. In this way, the chapter was divided into two prominent sections.

The first section explored the representational category-CSR category association using a correspondence analysis plot which allowed for the visualisation of the nature of the association of multiple variables with CSR, all at the same time. Additional variables of interest such as year of publication and company were introduced as supplementary variables to analyse their influence on representation. Different correspondence analysis plots were generated for various forms of representation. The results showed that there is considerable difference in the way the images were represented with respect to the different CSR categories with the variation in the way the 'others' category images are represented being a little more marked. It was also seen that the influence of year of publication on these representations were not as pronounced. In terms of the influence of the company, it was found that Chevron and Sinopec were quite similar in terms of their representational practices. They were however, differentiated from BP, Shell and ExxonMobil who were similar to each other in terms of their representational practices.

The second section of this chapter looked more closely at the main elements that were represented in an image and how these linked to CSR. This was done by identifying recurring

patterns of the depiction of these elements, referred to as motifs, the CSR claims they were associated with and how these claims were related to the CSR categories. In drawing out the unique motif-CSR claim relationships, it was found that there exists a complex maze of such relationships in the reports analysed with most relationships that are quite predictable and some that are questionable. For almost all reports analysed, the number of motifs used, and CSR claims made increases with increasing number of images used in the report. However, despite an increase in number of images, in all reports, the number of motifs did not cross the figure of 22 and in most reports, the number of claims did not cross a figure of 24. It was found that a vast majority of the motif-claim associations irrespective of the year/company were linked to either the social or the environmental categories, with the former dominating in almost all the reports.

Chapter 6 Discussion

6.1 Chapter overview

Two stories have emerged in the thesis so far. Firstly, on the basis of an extensive literature review, few assumptions were made regarding how the images may possibly be represented and why this may be the case. Secondly, the previous two chapters that described in detail, the main findings from the empirical research revealed another story- how are most images actually represented in the CSR reports that were analysed. This chapter is envisaged as the explanatory link between the two stories and explores the convergences/divergences between the two. Essentially, it is a critical evaluation of the empirical findings in the context of the literature that has been reviewed. Fig 6.1(a) situates the chapter in the context of the rest of the thesis.

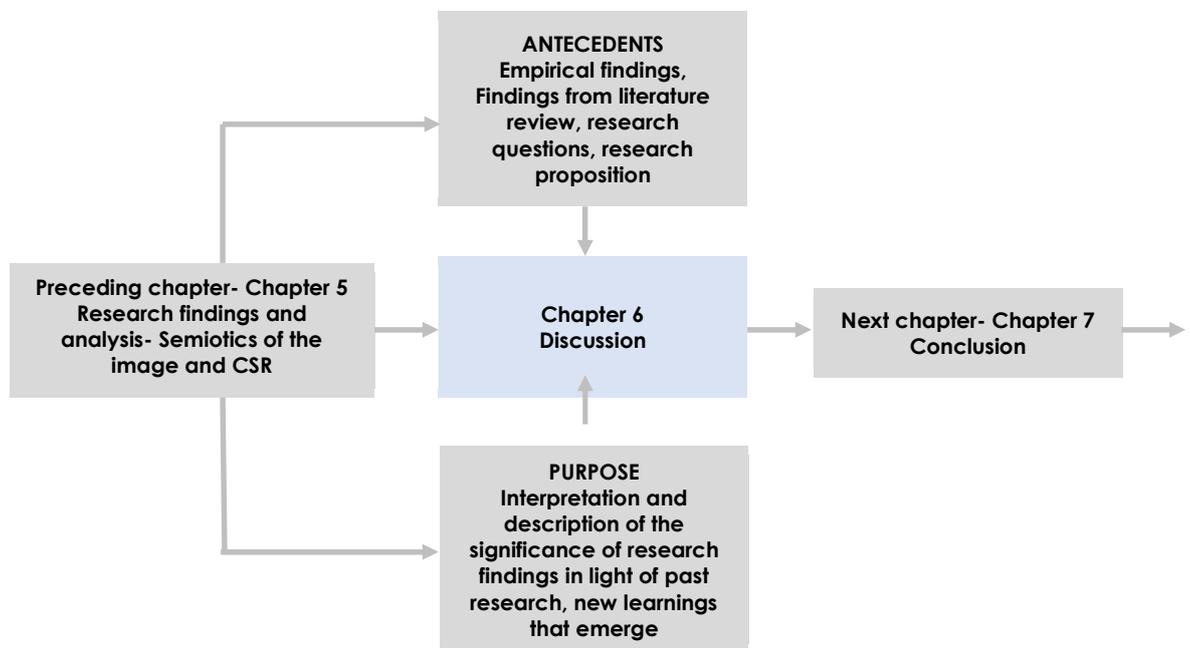


Figure 6.1(a) Situating Chapter 6 in the context of the thesis

The chapter begins with a section that focuses on obtaining clarity in terms of the answers to the each of the research questions in turn (Section 6.2-6.4). In each of these sections, the research questions are re-introduced and answered alongside a summary of the main findings. In the next section, (Section 6.5), the research propositions (introduced in Section 2.5) are evaluated from the point of view of the empirical findings with the chief aim of implicating the consistencies/inconsistencies between the two. This is followed by a brief note on the significance of the chance discovery of the prevalence of the use of stock images in CSR reports (Section 6.6). The chapter then closes with a summary (Section 6.7).

6.2 Answering the first research question

The first research question that was posed in this thesis is as stated below.

***RQ1)** To what extent are their common and different representational aspects of images in CSR reports, across the oil and gas industry over a ten-year period?*

The findings of the representational aspects analysed were presented as per the broad categorisations or metafunctions of an image as proposed by Kress and van Leeuwen (2006) i.e. ideational, interpersonal and textual. Due to differences in the ideational representation of people and non-people images, these were discussed separately. The findings discussed in this section are the ones that have been elaborated on in sections 4.3-4.6 of Chapter 4.

In terms of the ideational metafunction for people images, most reports conformed to the dominating trends when it came to the representational aspects as shown in Table 6.2(a).

Company-Year		Ideation metafunction-People images								
		Age of subject(s) (years)	Number of subject(s)	Gender of subject(s)	Subject(s) relationship to company	Race of the subject(s)	Activity depicted	Setting	Child present?	Smiling subject?
Data reference →		Fig.4.3(a)	Fig.4.3(b)	Fig.4.3(c)	Fig.4.3(d)	Fig.4.3(e)	Fig.4.3(f)	Fig.4.3(g)	Fig.4.3(h)	Fig.4.3(i)
BP	2008	30-50	1	Male	Employee	All White	Action	Outdoor	No	No
	2013	30-50	1	Male	Employee	All White	Action	Outdoor	No	No
	2017	30-50	1	Male	Employee	All White	Reaction	Indoor	No	Yes
Chevron	2008	30-50 years	1	Male	Employee	All White	Reaction	Outdoor	No	No
	2013	15-30	2-5	Male	Not an employee	All White	Reaction	Outdoor	No	No
	2017	>50	2-5	Male	Employee	All White	Action	Outdoor	No	No
ExxonMobil	2008	30-50	1	Male	Employee	All White	Action	Indoor	No	No
	2013	30-50	1	Male	Employee	All White	Reaction	Outdoor	No	No
	2017	30-50	1	Male	Employee	All White	Reaction	Indoor	No	Yes
Shell	2008	30-50	1	Male	Associate	All White	Reaction	Outdoor	No	No
	2013	30-50	1	Male	Employee	All White	Reaction	Indoor	No	No
	2017	30-50	1	Male	Not an employee	All White	Reaction	Outdoor	No	No
Sinopec	2008	15-30	2-5	Male	Employee	All Asian	Combinatorial	Indoor	No	No
	2013	30-50	1	Male	Employee	All Asian	Action	Outdoor	No	No
	2017	30-50	≥ 10	Male	Employee	All Asian	Action	Indoor	No	No

Table. 6.2(a) Dominant ideational categories for people images

The few exceptions to a general trend have been highlighted in grey. The variable that is most conclusive pertains to gender which is predominantly male in all reports. Other representational aspects that are also fairly standardised for a majority of the images irrespective of company/year pertains to the representation of a single subject, who is an employee of the company with average age between 30 and 50 years and not smiling. The race for a majority of subjects depicted for companies located in the US and Europe is conclusively White and Asian for Sinopec located in China. The setting for a majority of the images however was either outdoor or indoor and the activity depicted was either action or reaction and no specific trends in terms of variability was discerned. For all variables, the maximum inconsistencies were found for Sinopec (11 out of 24 categories), more so for the years 2008 and 2017.

The dominant categories for the variables associated with the ideational representational aspects for non-people images has been tabulated in Table 6.2(b).

Company-Year		Ideation metafunction- Non-People		
		Nature of object (s)	Activity depicted?	Setting
Data reference →		Fig.4.4(a)	Fig.4.4(b)	Fig.4.4(c)
BP	2008	Combinatorial	No	Outdoor
	2013	Combinatorial	No	Outdoor
	2017	Combinatorial	Yes	Outdoor
Chevron	2008	Combinatorial	No	Outdoor
	2013	Natural objects	Yes	Outdoor
	2017	Combinatorial	Yes	Outdoor
ExxonMobil	2008	Combinatorial	Yes	Outdoor
	2013	Combinatorial	Yes	Outdoor
	2017	Combinatorial	Yes	Indoor
Shell	2008	Combinatorial	Yes	Outdoor
	2013	Combinatorial	Yes	Outdoor
	2017	Combinatorial	Yes	Outdoor
Sinopec	2008	Combinatorial	Yes	Outdoor
	2013	Combinatorial	Yes	Outdoor
	2017	Combinatorial	Yes	Outdoor

Table 6.2(b) Dominant ideational categories for non-people images

There are some exceptions to the dominant category in some reports and these have been highlighted. It can be seen from the table, that there is a lot more consistency with respect to the ideational representational aspects of non-people images than there was for people images. But, as noted earlier, when adjusted for the number of pages in the report, there are also much lower number of non-people images in some reports. Be that as it may, with some very minor inconsistencies, most non-people images for all years/companies depict a combination of natural and man-made objects with activity depicted and with the image set outdoors.

In terms of the interpersonal representational aspects that analyse the relation between the subject(s)/object(s) depicted and the viewer, this study found that the dominant categories did not vary a great deal despite variability in the nature of data analysed. Table 6.2(c) tabulates the dominant category for each of the interpersonal variables for each report with the exceptions highlighted.

Company-Year		Interpersonal metafunction					
		Viewer relationship	Social distance	Horizontal angle of interaction	Vertical angle of interaction	Background	Illumination added?
Data reference →		Fig.4.5(a)	Fig.4.5(b)	Fig.4.5(c)	Fig.4.5(d)	Fig.4.5(e)	Fig.4.5(f)
BP	2008	Offer	Middle distance	Oblique angle	Medium angle	Detailed	No
	2013	Offer	Close distance	Oblique angle	Medium angle	Out of focus	No
	2017	Offer	Close distance	Oblique angle	Medium angle	Detailed	No
Chevron	2008	Offer	Close distance	Oblique angle	Medium angle	Detailed	No
	2013	Offer	Close distance	Oblique angle	Medium angle	Lightly sketched	No
	2017	Offer	Close distance	Frontal angle	Medium angle	Detailed	No
ExxonMobil	2008	Offer	Close distance	Oblique angle	Medium angle	Detailed	No
	2013	Offer	Close distance	Oblique angle	Medium angle	Detailed	No
	2017	Demand	Close distance	Frontal angle	Medium angle	Detailed	No
Shell	2008	Offer	Close distance	Frontal angle	Medium angle	Blank	No
	2013	Offer	Close distance	Frontal angle	Medium angle	Lightly sketched	No
	2017	Offer	Close distance	Frontal angle	Medium angle	Detailed	No
Sinopec	2008	Offer	Long distance	Oblique angle	Medium angle	Detailed	No
	2013	Offer	Close distance	Oblique angle	Medium angle	Detailed	No
	2017	Offer	Close distance	Oblique angle	Medium angle	Detailed	No

Table 6.2(c) Dominant interpersonal categories

On the basis of the dominant categories, for reports analysed, typically in terms of the interpersonal representational aspects, the image is an offer image that does not engage directly with the viewer and is offered for contemplation. Shot at a close distance they invoke intimacy rather than distance. Also, shot at a medium angle vertically, there is no imbalance of power that is articulated in the image. There is little variation with respect to this representation despite variation in year/company. The most variation was seen with respect to the horizontal angle of interaction with the exceptions in this regard being all the reports of Shell and the 2017 reports of Chevron and ExxonMobil which have a majority of the images shot frontally seeking engagement with the viewer. Also, typically, the images were found to have high modality with detailed backgrounds and with a single source of illumination.

The textual representational aspects are concerned with the composition of the image and how this can determine the direction of information flow. The dominant categories for each variable with respect to textual representation has been tabulated in Table 6.2(d) with the exceptions highlighted in grey.

Company-Year		Textual metafunction			
		Cultural symbol present?	Prominent colour	Entire image in focus?	Size of the biggest element
Data reference →		Fig.4.6(a)	Fig.4.6(d)	Fig.4.6(e)	Fig.4.6(b)
BP	2008	Yes	Grey	Yes	Large
	2013	Yes	Grey	Yes	Large
	2017	Yes	White	Yes	Large
Chevron	2008	Yes	Grey	Yes	Medium
	2013	Yes	Grey	Yes	Medium
	2017	Yes	Blue	Yes	Large
ExxonMobil	2008	Yes	Blue	Yes	Large
	2013	Yes	Grey	Yes	Large
	2017	Yes	Grey	Yes	Large
Shell	2008	Yes	Grey	Yes	Large
	2013	Yes	Grey	Yes	Large
	2017	Yes	Blue	Yes	Large
Sinopec	2008	Yes	Grey	Yes	Large
	2013	Yes	Blue	Yes	Large
	2017	Yes	Blue	Yes	Large

Table 6.2(d) Dominant textual categories

On this basis, in the reports analysed, typically, as far as the textual representation is concerned, the effort on the part of the report makers is to focus the attention on a few elements of the image by making it bigger or by imbuing it with cultural associations. This is not the case in terms of the elements in focus with the entire image in focus for most images. So, in terms of this representational aspect, no single element of the image is made salient in most cases in all reports. Also, a number of different prominent colours are used.

In light of the above summary of findings as well as the detailed discussions in sections 4.3-4.6 of Chapter 4, the answer to the research question can be summarised as follows:

- As many as 21 representational aspects were the subject of analysis and the representations that are most common in each report have been summarised in a number of tables above (Tables 6.2(a)-(d)).
- It was found that many of these representational aspects mirrored results from previous studies where available.
- A number of representational aspects have hitherto received little to no attention in previous studies and in this respect, this thesis makes an original contribution.
- In all reports analysed, there was 85% conformity overall in terms of the dominant representational aspects with the highest for the ideational metafunction for non-people images (89%) and the lowest being 79% for the ideational metafunction for people images (despite not adjusting for impact of demography on race). This shows that there is little impact of change in year/company considered on the dominant representational aspects used in reports analysed.

6.3 Answering the second research question

The second research question that was posed in this thesis was the following:

***RQ2)** In which ways are images combined with their associated text both in terms of composition and meaning within CSR reports, across the oil and gas industry over a ten-year period?*

The findings that are relevant to answering the above question pertain to the detailed findings that have been discussed in two sections of Chapter 4 of this thesis. The relevant sections are, Section 4.7 that explores how the image and text are related to each other without considering its meaning and Section 4.8 that exclusively focuses on the meanings deciphered by

comparing the representational aspects of the image and the text in isolation and then comparing the two (intersemiotic complementarity). The key findings in each of these cases is discussed in turn.

Company-Year		Image-text relations							
		Effective text	Spatial positioning	Background element	Image- a watermark?	Image- text ratio	Element of attraction	Image-text separation	Image-text connectivity
Data reference →		Fig 4.7(b)	Fig 4.7(c)	Fig 4.7(e)	Fig 4.7(f)	Fig 4.7(d)	Fig 4.7(g)	Fig 4.7(h)	Fig 4.7(i)
BP	2008	Linked text	Not focus	Same level	No	≤ 1	Image	Separated	Contrast
	2013	Descriptive text	Not focus	Same level	No	≤ 1	Image	Separated	Contrast
	2017	Descriptive text	Focus	Image	No	$>2 \& \leq 10$	Image	Integrated	Contrast
Chevron	2008	Descriptive text	Focus	Same level	No	$>2 \& \leq 10$	Image	Separated	Contrast
	2013	Descriptive text	Focus	Same level	No	$>2 \& \leq 10$	Image	Separated	Contrast
	2017	Descriptive text	Focus	Same level	No	≤ 1	Image	Separated	Contrast
ExxonMobil	2008	Linked text	Focus	Same level	No	$>2 \& \leq 10$	Image	Segregated	Contrast
	2013	Descriptive text	Focus	Same level	No	$>1 \& \leq 2$	Image	Separated	Contrast
	2017	Descriptive text	Focus	Same level	No	$>1 \& \leq 2$	Image	Separated	Contrast
Shell	2008	Descriptive text	Focus	Same level	No	>10	Image	Integrated	Contrast
	2013	Descriptive text	Not focus	Same level	No	>10	Image	Separated	Contrast
	2017	Descriptive text	Focus	Same level	No	≤ 1	Image	Separated	Contrast
Sinopec	2008	Cohabiting text	Focus	Same level	No	≤ 1	Image	Separated	Contrast
	2013	Descriptive text	Focus	Same level	No	≤ 1	Image	Separated	Contrast
	2017	Linked text	Focus	Same level	No	≤ 1	Image	Separated	Rhyme

Table 6.3(a) Dominant categories- Image text relations

In terms of the image-text relations, the most dominant of categories for each variable for all reports analysed is tabulated in Table. 6.3(a). The exceptions are highlighted in grey. As can be seen, the greatest variation is in the image-text ratio variable with at least three companies- Chevron, ExxonMobil and Shell using more images that are bigger than text in a majority of their reports. The effective text for most reports is the descriptive text. However, in every report of Sinopec the dominant category for this variable is different with their 2008 report having mainly cohabiting text that has no relation to image. Ignoring these two variables and a few other exceptions, typically, spatially, the image is placed relative to text in such a way that it is the mode in focus, it is at the same level as text, it is not a watermark, is the most attractive element, is separated from text using empty space and contrasts with the text. These trends are sustained within the small number of companies and time periods of publication of CSR report considered in this study.

The dominant categories for each variable that explored intersemiotic complementarity is tabulated in Table 6.3(b) below with the exceptions to a general trend highlighted in grey.

Company-Year		Intersemiotic complementarity			
		Ideational intersemiotic complementarity	Interpersonal intersemiotic complementarity- MOOD	Interpersonal intersemiotic complementarity- MODALITY	Textual intersemiotic complementarity
Data reference →		Fig 4.8(b)	Fig 4.8(c)	Fig 4.8(d)	Fig.4.8(e)
BP	2008	Related/Similar meaning	Identical address	Attitudinal dissonance	Somewhat similar highlighting
	2013	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2017	Unrelated/dissimilar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
Chevron	2008	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2013	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2017	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
ExxonMobil	2008	Related/Similar meaning	Identical address	Attitudinal dissonance	Somewhat similar highlighting
	2013	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2017	Related/Similar meaning	Non-identical address	Attitudinal congruence	Somewhat similar highlighting
Shell	2008	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2013	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2017	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
Sinopec	2008	Related/Similar meaning	Identical address	Attitudinal congruence	Dissimilar highlighting
	2013	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting
	2017	Related/Similar meaning	Identical address	Attitudinal congruence	Somewhat similar highlighting

Table 6.3(b) Dominant categories- Intersemiotic complementarity

It shows that despite variation in years/companies with a few exceptions, the dominant categories for all the variables are the same. This implies that for the reports analysed, there is a great deal of uniformity with respect to this representational aspect. Typically, majority of the image-text combinations in all reports have related or similar experiential meaning, they

address the readers in a similar manner, they are similar with respect to their attitudinal positions with respect to the truthfulness of representation and they are also similarly highlighted.

In light of the above findings as well as detailed discussions in section 4.7 and 4.8 of Chapter 4, the answer to this research question can be summarised as follows:

- Besides one variable that was interested in the nature of the effective text, there were seven representational aspects that explored the nature of the relationship between image and text in terms of composition. The most common of these representations are summarised in Table 6.3(a).
- There were four variables that explored the complementarity of the meaning of image and text in several respects and the most common of these relationships are summarised in Table 6.3(b).
- With respect to results from past studies, it was found that several of these representational aspects had either only been the focus of analysis in more detailed qualitative studies of a few image-text combinations or had been largely neglected. Hence, in this respect, this thesis makes another original contribution.
- In all reports analysed, there was 85% conformity overall in terms of the dominant image-text relationship in terms of composition.
- In all reports analysed, there was 92% conformity overall in terms of the dominant image-text relationship in terms of intersemiotic complementarity.
- Apart from a single variable- image-text ratio, there is little impact of change in year/company considered on the dominant representational aspects used in reports analysed.

6.4 Answering the third research question

The third research question that was posed in this thesis was the following:

***RQ3)** In which ways are the representation of images and image-text combinations associated with CSR in a CSR report, across the oil and gas industry over a ten-year period?*

In answering this question, the approach that was adopted in this thesis comprised of two distinct approaches. Firstly, the relation between each of the representational aspects (image and image-text combinations) and each of the CSR categories was examined using a CA plot. A detailed discussion of these findings is in Section 5.3 of Chapter 5. Subsequently, the

motifs that are used in the representation were identified as were their association with specific CSR claims and CSR categories. The relevant section where these findings are discussed in detail is Section 5.4 of Chapter 5. The relationship between the various representational categories and the CSR were explored using three different CA plots- one each for the ideational representational categories for people and non-people images and one comprising of all other representational categories referred to as non-ideation categories. By introducing the year and company categories as supplementary variables, it was possible to analyse their influence on the representations. The key findings from the analysis is as follows:

- Differences were found in the representation of images belonging to each of the CSR categories. However, the difference was much more evident in the case of ‘others’ CSR category.
- It was found that the representational category-CSR category associations were more similar for Chevron and Sinopec which form a distinct grouping from the other companies which were themselves quite similar in terms of the representational category-CSR category associations.
- Relative to the influence of the company variable, the variation in representational category-CSR category associations was found to be quite less for the year variable.

On the basis of the closeness of the associations in the CA plot for all the categories in the data analysed, a typical representation of an image is presented in Table 6.4(a) below. The typical representation implies that there is more of a likelihood of this representation being associated with the particular CSR category.

In examining the nature of the elements depicted in the images and its relationship with CSR, the analysis began by finding out if there were motifs being used in CSR communication as indicated in past studies. After examining the nature of these motifs, their relationships were mapped with the CSR claims that they were associated with and these claims were mapped with the respective CSR categories using a network analysis diagram. While the overall relationship has already been visualised in Fig. 5.4.1(a) (Chapter 5), as a summary of findings, presented in Table 6.4(b) is the list of unique motifs in each report. As is evident, certain motifs are commonly used in almost all reports. However, some motifs have a higher frequency of use only in certain reports and these have been highlighted in bold.

Typical representation	CSR categories				
	Social	Economic	Environmental	Others	
Ideation People images	Groups of subjects with at least one female, younger age groups, non-white, at least one non-employee performing a combination of activities, smiling with image set indoors	Individual male subject, greater than 50 years of age, of white race, smiling, not performing any action, either an employee or associate with setting unclear due to blank backgrounds or closeup images	Individual male subject, more than 50 years of age, white race, performing an action, employee, not smiling at the camera with outdoor setting.	Individual male subject, greater than 50 years of age, of white race, not performing any action, company associate, smiling at the camera with unclear setting	
Variability Year/Company	2013>2008>2017 Sinopec>Chevron>ExxonMobil>BP>Shell	2008>2017>2013 ExxonMobil>Shell>BP>Sinopec>Chevron	2017>2013>2008 BP>Shell>ExxonMobil>Chevron>Sinopec	2008> 2017>2013 ExxonMobil>Shell>BP>Sinopec>Chevron	
Ideation Non-people images	Man-made objects with no activity depicted, unclear setting	Combination of man-made and natural objects, activity depicted, indoor setting	Natural objects, no activity depicted, indoor setting	Combination of man-made and natural objects, activity depicted, unclear setting	
Variability Year/Company	2013>2017>2008 Sinopec>Chevron>ExxonMobil>BP>Shell	2017>2008>2013 BP>Shell>Sinopec>ExxonMobil>Chevron	2008>2013>2017 ExxonMobil>Chevron>Shell>BP>Sinopec	2017>2013>2008 Sinopec>BP>Shell>Chevron>ExxonMobil	
Non-ideation representational categories	Interpersonal metafunction	Offer images that are shot at close distance, shot frontally, and at a medium angle	Images are offer images that are shot at close distance from the viewer, not shot frontally. In terms of vertical angle, it is shot at high angle.	Images are offer images that are at a long distance from the viewer, not shot frontally and low angle vertically.	Images have subjects looking at the camera, are depicted at close distance to the viewer, at frontal angle horizontally and medium angle vertically.
	Textual metafunction	No cultural symbols are present, the entire image is not always in focus with a background that is not detailed and with a single source of illumination.	Cultural symbols are present, and the entire image is in focus. They have detailed backgrounds and usually have more than one source of illumination.	Cultural symbols are present, and the entire image is in focus. They have detailed backgrounds with a single source of illumination	No cultural symbols are present, and the entire image is not always in focus. The images do not have detailed backgrounds and have more than one source of illumination.
	Image text relations	Text that describes the image, the image is not in focus in terms of spatial position, image is bigger than the text, text is more attractive and image contrasts with text.	Text is linked to image but does not describe it, the image is in focus in terms of spatial position, image is the same size or smaller than the text, image is more attractive, image rhymes with text.	Text is linked to the image but does not describe it. The image is in focus in terms of spatial position, image is the same size or smaller than the text, image is more attractive, image contrasts with text.	Text simply cohabits the same page as the image. The image is not in focus in terms of spatial position, image is the same size or smaller than the text, text is more attractive and image rhymes with text.
	Intersemiotic complementarity	Image and text have unrelated/dissimilar experiential meaning, identical address, attitudinal congruence and somewhat similar highlighting	Image and text have related/similar experiential meaning, identical address, attitudinal dissonance and dissimilar highlighting	Image and text have related/similar experiential meaning, identical address, attitudinal congruence and similar highlighting	Image and text have unrelated/dissimilar experiential meaning, non-identical address, attitudinal dissonance and dissimilar highlighting
Variability Year/Company	2013>2008>2017 Chevron>Sinopec>BP>ExxonMobil>Shell	2008>2017>2013 BP>ExxonMobil>Shell>Chevron>Sinopec	2008>2017>2013 BP>ExxonMobil>Shell>Chevron>Sinopec	2017>2008>2013 Shell>ExxonMobil>BP>Sinopec>Chevron	

Table 6.4(a) Representational category- CSR category association

BP	2008	Farms , People, Staff, Tangible assets, Technology , Waterbodies
	2013	Collaborators/Partners, Senior Management, Staff, Tangible assets, Waterbodies
	2017	Natural scenery, People, Senior Management, Staff, Tangible assets, Urban dwelling , Waterbodies
Chevron	2008	Collaborators/Partners, Educational Institutions, Happy adults, Happy children, Natural scenery, Office, People, Senior management, Staff, Trees and Greenery, Wild animals
	2013	Educational institutions, Happy adults, Happy children, Hospital , People, Sitework, Staff, Tangible assets, Waterbodies, Wild animals
	2017	Happy adults, Office, People, Senior Management, Sitework, Staff, Tangible assets, Waterbodies
Exxon Mobil	2008	Collaborators/Partners, Educational Institutions, Happy children, Laboratory related , Office, People, Senior management, Sitework, Staff, Tangible assets, Trees and Greenery, Waterbodies
	2013	Collaborators/Partners, Happy adults, Natural scenery, People, Sitework, Staff, Tangible assets
	2017	Happy adults, Laboratory related , Senior Management, Sitework, Staff
Shell	2008	Collaborators/Partners, Natural scenery, People, Roads/Vehicular traffic , Senior Management, Sitework, Staff, Tangible assets
	2013	Collaborators/Partners, People, Senior Management, Sitework, Staff, Tangible assets, waterbodies
	2017	Collaborators/Partners, Happy children, Roads/Vehicular traffic , Tangible assets, waterbodies
Sinopec	2008	Conference , Natural scenery, People, Roads/Vehicular traffic , Staff, Tangible assets
	2013	Educational institutions, Farms, Happy adults, Happy children, Natural scenery, People, Sitework, Staff, Tangible assets, Trees and Greenery
	2017	Happy adults, Natural scenery, Sitework, Staff, Tangible assets, Waterbodies

Table 6.4(b) Motifs used in CSR reports analysed

Also listed in Table 6.4(c) are the unique claims under each CSR category that these motifs are associated with.

Some of the other findings of this analysis are that most motifs in most reports are associated with the social or the environmental category and the number of motifs that are associated with the other CSR categories are negligible in comparison. Also, another general trend that was observed was that with the exception of Shell (skewed due to the 2017 report having lowest number of images and highest number of unique claims among all reports), in all other companies, there is a positive correlation between unique claims and unique motifs as well as between the number of images in the report and both unique claims and unique motifs.

		Social	Economic	Environmental	Others
BP	2008	Community engagement, Development of local economy, Care for health and safety	Innovation, Leadership, Meeting energy demand	Non-conventional energy development	Commitment to sustainability, Achievement in sustainability, Aspiration for a better future
	2013	Community engagement, Development of local economy, Care for health and safety, Training and development, Response to accident/disaster, Cooperation	Innovation, Leadership,	Caring for the environment, Response to climate change	Commitment to sustainability,
	2017	Development of local economy, Care for health and safety, Employee/partner welfare,	Innovation, Meeting energy demand	Reducing emissions, Response to climate change	Commitment to sustainability
Chevron	2008	Community engagement, Development of local economy, Care for health and safety, Training and development	Innovation, Meeting energy demand	Response to climate change, Improving energy efficiency, Non-conventional energy development, Maintenance of biodiversity, Water management	
	2013	Community engagement, Development of local economy, Care for health and safety,		Maintenance of biodiversity	
	2017	Community engagement, Development of local economy, Care for health and safety, response to accident/disaster		Caring for the environment, response to climate change	
Exxon Mobil	2008	Community engagement, Development of local economy, Care for health and safety, Training and development, Employee/partner welfare, Respect for human rights, Stakeholder engagement	Innovation, Meeting energy demand, External assessment of CSR	Reducing emissions, Response to climate change	Commitment to sustainability
	2013	Community engagement, Development of local economy, Care for health and safety, Training and development	Innovation	Caring for the environment	
	2017	Community engagement, Development of local economy, Care for health and safety,	Innovation, Corporate Governance	Caring for the environment, Response to climate change, Non-conventional energy development	
Shell	2008	Community engagement, Development of local economy, Care for health and safety, Stakeholder engagement	Innovation, Meeting energy demand, Improving efficiency of operations, External assessment of CSR	Caring for the environment, reducing emissions, response to climate change, non-conventional energy demand	
	2013	Community engagement, Development of local economy, Care for health and safety,	Innovation, External assessment of CSR	Caring for the environment, Response to climate change, Non-conventional energy development	Commitment to sustainability
	2017	Community engagement, Development of local economy, Care for health and safety, Stakeholder engagement, Diversity and inclusion, improving security, Cooperation, philanthropy, preserving cultural heritage,	Innovation, Improving efficiency of operation, Corporate Governance, Ingenuity, Leadership, Operational summary, External assessment of CSR	Caring for the environment, Non-conventional energy development, Maintenance of biodiversity, Water management, Land reclamation, empathy for nature	CSR integration, Achievement in sustainability, CSR aspiration, Top-down integration, Aspiration for a better future, ethical behaviour, transparency
Sinopec	2008	Community engagement, Training and development, response to accident and disaster, employee/partner welfare	Corporate governance	Reducing emissions,	Commitment to sustainability, ethical behaviour
	2013	Community engagement, Development of local economy, Care for health and safety, Training and development		Caring for the environment, reducing emissions	Achievement in sustainability
	2017	Community engagement, training and development	Innovation, Leadership	Caring for the environment	

Table 6.4(c) CSR claims made in CSR reports analysed

In light of the above findings as well as detailed discussions in section 5.3 and 5.4 of Chapter 5, the answer to the third research question can be summarised as follows:

- The relationship between as many as 28 representational aspects and CSR was examined using several CA plots. On this basis, the typical representation of an image in each category has been tabulated in Table 6.4(a).
- The CA plots showed that the ‘others’ CSR category was represented differently from the remaining CSR categories. Also, while the influence of year on the representation-CSR category association was negligible, much more influence of the company was discerned. It was found that while Sinopec and Chevron formed a distinct grouping in terms of their representational practices, the remaining companies formed another grouping which while being distinct to the earlier group, were similar to each other.
- The motifs used in these representations, their association with CSR claims and CSR was visualised using a network analysis diagram. This diagram represented a much more complicated maze of relationships compared to what was drawn earlier using findings from literature.
- While a number of the motif-claim associations were on predictable lines, there were some unusual associations, an example of which is illustrated in Fig 5.4.1(e) (Chapter 5).
- There were a number of motifs and claims that were used commonly in most reports despite change in company/year and aberrations were minimal as shown in Table 6.4(b) and Table 6.4(c).
- Most motifs used are related to social or environmental CSR category with relatively lower number of motifs used for the economic and the ‘others’ CSR categories in almost all reports analysed.

6.5 Revisiting the research propositions

In this section, the key research propositions that were introduced earlier are revisited and examined from the perspective of the empirical findings of this research. In order to facilitate a more objective assessment of the research propositions, criteria were set that define the strength of the evidence from the empirical findings for each variable that pertains to a particular research proposition. Strong evidence implies a situation where the findings from the analysis confirms the research proposition in a majority of the cases, moderate evidence is when a middling number of cases supported the research proposition and limited evidence

denotes a situation where there were very few cases that supported the research proposition. The exact criteria vary depending on the nature of the variable in question and these are made explicit in Appendices 5-8. Also, the results from the evaluation of findings using these criteria are tabulated in Appendices 9-12. What follows is a discussion of each of the research propositions in light of these evaluations. Unsurprisingly, there is a considerable overlap in the discussion on some of the individual propositions.

6.5.1 First research proposition- CSR is a social construct

The constructionist view of CSR emphasised the need to understand CSR from the perspective of the cultural and institutional contexts of the geography in which organisations are located (Matten & Moon, 2008). Answers to certain foundational questions are said to underlie the constructionist view of this business-society interface (Gond & Matten, 2007). These pertain firstly to the ways in which business constructs society and vice-versa and secondly to the processes and practices through which the business-society interface is negotiated and framed. While the former is concerned with the socio-cognitive processes, the latter refers to discourse which is the focus of this research. This thesis has earlier argued that the two have a dialectical relationship with each other. CSR reports are one of the many “responsibility devices” (Gond and Matten, 2007, p. 22) initiated by the businesses that lie at this business-society interface. Several contextual factors such as company size and nature of industry as well as the social, political or economic contexts are deemed to influence the way companies understand and engage with CSR. The empirical research in this thesis consisted of companies located in three different continents and the reports analysed were spread over a 10-year period. The expectation thus was of a greater variability in the representational aspects of images in the CSR reports due to the complex sensemaking process by which individual companies in negotiation with the society in which they are based, construct CSR (Nambiar & Chitty, 2014) while accounting for the specific contextual demands.

The criteria for the evaluation of this research proposition (Appendix 5) took into account the relative variability of the three variables- CSR category, year of publication and company in all the correspondence analysis plots (Fig. 5.3.1(a), Fig. 5.3.2(a), Fig. 5.3.3(a)) as well as the number of reports with similar popular motifs, claims and their CSR category associations. The evaluation of the empirical findings on the basis of these criteria (Appendix 9) revealed that apart from the CA plot for the ideational categories for non-people images which supported the proposition to a limited extent, the variability of CSR categories in other plots

supported this research proposition only to a moderate extent. The two variables year and company had moderate influence on the way the representational category-CSR category associations manifested in all but the CA plot for non-ideational categories which offered limited support for the proposition. Also, the same or similar representations were being made use of in making disparate CSR claims. However, here again, the variability and influence of company/year was not as pronounced. Overall, on the basis of the evaluation of the pertinent variables, it was found that there was only moderate support for this proposition.

A closer exposition of the constructionist view of CSR perhaps provides the answers as to why this may have been the case. As has already been discussed, business-society interface in this view also acknowledges the exchange of representations and values between the various actors that strive to influence each other (Gond & Matten, 2007). It is thus seen as a stabilised compromise that represents mutually agreed and legitimated rules of information exchange between the company and the society as well as, as this thesis finds, between companies of a similar nature. The companies that were selected for analysis had all consistently been listed on the Global Fortune 500 lists, they all belong to the same oil and gas industry and they all operate globally, often competing and sometimes collaborating in business operations. Being global companies, each of them had to meet the demand of stakeholders at the local, regional, national and international level (Ihlen, 2011). On this basis, it is seen that these organisations operate in largely similar global contexts, encountering simultaneously a great variety of legitimacy concerns that are common for each of them. One of the ways to continue to operate in such a complex environment is imitation (DiMaggio & Powell, 1983). “When goals are ambiguous, or when the environment creates symbolic uncertainty, organizations may model themselves on other organizations” (p.151). In fact, institutional theory does posit legitimacy as a resource that is pursued for mimetic reasons beside others (Higgins & Larrinaga-González, 2014). Termed as mimetic isomorphism, pursuance of legitimacy in this manner involves organisations trying to copy the practices (including representational practices) of other organisations for strategic reasons (DiMaggio & Powell, 1983). In this manner, the results from this research are consistent with past studies that have similarly highlighted how companies that are alike and that are competitors try and match each other (Bansal, 2005; Marquis et al., 2007; O’Connor & Shumate, 2010). Exploring this aspect from a reputation management perspective, Bertels and Peloza (2008) term such behaviour as ‘CSR creep’, whereby, since CSR is seen as a means for gaining reputation, managers are perpetually trying to match the practices of the competitors so that they are not left behind.

This mimicking behaviour is more the norm within companies within the same industry (as is the case with this study) than companies in different industries due to the probability of shared stakeholders (O'Connor & Shumate, 2010) and shared legitimacy concerns (Pérez et al., 2015). Apart from the institutional perspectives, it can also be argued that the mimicking behaviour is attributable to the company's efforts in decluttering the noise there exists with regards to the conceptualisation of CSR. For example, Pelozo et al. (2012) note that companies struggle to create a meaningful differentiation on the basis of CSR and this results in a rather standardised perception among companies with very few outliers as this study also confirms. However, this runs counter to Porter and Kramer's (2006) assertion of companies being motivated to differentiate between each other in order to gain a competitive advantage, an assertion that needs further exploration from a CSR context.

Also, Hollerer (2013) makes an important point regarding the influence of globalisation that has had a homogenising influence on organisational practices that has also resulted in homogeneity at the level of CSR discourse (de Bakker et al., 2007). So, despite assertions of the strong influence of national institutions on CSR reporting, such influences are largely minimised within companies operating in a globalised world (Young & Marais, 2012). However, some researchers are of the opinion that the homogenising influence of globalisation is overplayed. For example, Milne and Gray (2007) suggest that while globalisation may appear to produce homogeneity, companies vary considerably with regards to their involvement in CSR reporting. Also, while Visser (2011) states that the concept of CSR being the same the world over is nothing but a myth and that there are both global and local drivers of CSR, he makes no assertion with regards to the influence this can have on CSR discourse. With regards to CSR reports, Christensen et al. (2013) suggest that despite the existence of institutionalised standards of CSR reporting, largely dictated by global norms, it is through local articulations of these norms that organisational actors make sense of CSR. So, attention is given to both the local and global aspects of the existence of the organisation (Crowther et al., 2006; Kamla & Roberts, 2010; Kim & Rader, 2010; Taneja et al., 2011). However, since this thesis focuses on visuals, also to be considered is the influence of globalisation on visual language. In an important work in this context, Aiello and Pauwels (2014) suggest that since the cultural dimensions of globalisation is dictated by the logics of the marketplace, it has led not only to the homogenisation of visual representational practices, but also to a nature of image production that subscribes to a particular global aesthetic. So, even when differences in representational aspects are deployed in communication, it has to fit

within the dictates of the social structures that are globalised leading to similar visual representational aspects in the CSR reports of global companies. Interestingly, reflecting on this statement, this study not only found that stock images, distributed by the global stock image industry were used in CSR reporting, but also that those images that were not detected to be stock images did resemble them in terms of its aesthetics. This points in the direction of the moderating effect of the global stock image industry on the visualisation of CSR- yet another impact of globalisation on visual culture.

The finding that the contextual boundaries do not have expected influence on CSR construction is also attributable to the fact that the images analysed in this research were procured from the CSR reports of various companies. It has been noted that although the genre of the CSR report is influenced by companies with different cultural backgrounds, their business knowledge in a global context is largely standardised resulting in minimal influence of cross-cultural contexts on the construction of CSR reports (Basu & Palazzo, 2008; Bhatia, 2012; Yu & Bondi, 2017). Genre, defined by Richards and Schmidt (2002, p. 224) as “a type of discourse that occurs in a particular setting, that has distinctive and recognisable patterns and norms of organisation and structure and that has particular and distinctive communicative functions” largely dictate the nature of the images used in a communicative situation and have a bearing on what is communicated visually and how (Hansen & Machin, 2013b). Although the genre effects of CSR reports on image use in CSR reports is a largely under-researched topic, studies focusing on verbal accounts have indeed confirmed their homogenising influence. In a discourse analysis of CSR reports of Chinese and American companies, Bhatia (2012) reports that despite the differences in company, industry and country, the CSR reports typify a particular hybrid discourse that was found to be uniform. Similar results have also been reported in the study by Yu and Bondi (2017) who carry out a comparative genre analysis of CSR reports published in different languages.

Overall, in the reports analysed, while there is some evidence of the social construction of CSR, there is largely a standardisation in the visual language used in CSR reports, mandated perhaps by the greater need to address largely similar legitimacy concerns prompting a mimetic behaviour among companies analysed. The nature of the genre of CSR report has also contributed to this homogenisation. For global companies of the nature involved in this analysis, when conceiving CSR as a social construct that is a negotiated order between business and society, a broader definition of society applies leading to blurring of the differences in representation that would have perhaps ordinarily manifested.

6.5.2 Second research proposition- Visual rhetoric is used as a legitimating tool in CSR communication.

As the literature review has highlighted, the premise of the second research proposition is that for an organisation, the management of its legitimacy often involves the targeted use of rhetorical discourse that promotes its specific interests and power positions (Erkama & Vaara, 2010). The nature of usage of rhetorical discourse is of interest in the thesis as it highlights particular organisational identities and serves as a resource for the generation and dissemination of organisational disposition on particular topics (Alvesson, 1993). The use of visual rhetoric in organisational communication has been found to be particularly useful in this regard since they are rhetorical devices (de Groot et al., 2006) that serve “ the rhetorical purpose of arguing the truth claims of those reports and the social constructs they represent ”(Graves et al., 1996, p. 83). So, as highlighted by others such as Ramo (2011) and Boiral (2013), this second proposition summarises a key finding from past research that shows that the choice of the images used in CSR reports and the nature of its composition is reflective of images also being increasingly used as “convention-based symbolic systems of visual rhetoric” (Ramo, 2011, p. 373) in the pursuit of legitimacy.

The empirical evaluation of this proposition takes into account the examination of findings from the analysis of several variables and their associated criteria that have been listed in detail in Appendix 6. These mainly take into account the variables that have been discussed in Chapter 4 as well as the nature of motif use in Chapter 5 (sub-section 5.4.2). The evaluation of the supporting evidence reveals that there is moderate evidence for the proposition that visual rhetoric is used as a legitimating tool in CSR communication (Appendix 10). In arriving at this conclusion, the criteria considered several indicators/devices of rhetoric (depiction of people, depiction of children, depiction of smiles etc.) and also tries to objectively define its ‘extent’. This has not always been the case with previous studies on visual rhetoric in CSR communication (Boiral, 2013; Ramo, 2011) that have relied on detailed expositions of the more exceptional cases in order to exemplify visual rhetoric as it manifests in its most crudest of forms. These rhetorical devices have been defined in other publications as ‘tropes’ that are indicative of the trends of the overall visual discourse (Aiello & Woodhouse, 2016). These are important to be understood from the point of the significance of their usage in linguistic terms. Tropes are touted to be used in order to manipulate meaning for a persuasive purpose (Cox, 2013) and it is claimed that they pervade

organisational communication, thereby underpinning the very study of the organisation (Oswick et al., 2004).

One such rhetorical device is the use of a people image. Majority of the images in all reports analysed were people images and people images are touted to be particularly effective in engaging the viewer (Hook & Glaveanu, 2013), in what is seen by Breitbarth et al. (2010, p. 248) as the ‘humanification of the corporate’. In the depiction of people in most images however, rhetorical intent is subdued due to limited use of tropes such as smiling subjects, images with children, depiction of female subjects, depiction of subjects of a minority race or depiction of non-employees. However, often these images were of senior managers or executives which according to Davison (2010) are significant sites for managing the impressions of the stakeholders regarding the tangible and intangible qualities of those depicted. These in her opinion are often a carefully choreographed combination of representation and construction and not just documentary shots. In terms of interpersonal and textual metafunctions, the use of rhetorical intent is even more evident. Interpersonally, there is a preference on the part of the sign-maker to engage with the viewer by placing subject/object close to them. In terms of the composition of the image, the most common element in most images i.e. the subjects are made bigger in relation to image size. Also, they are often imbued with characteristics that allow them to be easily identifiable as being embedded culturally in different discourses. So, the use of visual rhetoric in terms of the image analysis is less evident in terms of the specific characteristics of the subject/object depicted and much more evident in terms of how an engagement is sought with the viewer by the sign-maker who is essentially anticipating their expectations (Hollerer et al., 2013). A production facility such as a refinery was often pictured alongside a brilliant blue sky or a green background and offshore drilling platforms were often pictured against glittering sea waves and crimson sky. In opting for these kind of representations, there was an attempt at an unobtrusive visual blending (Hollerer et al., 2013) that attempts at invoking various rationalities, all the at same time. As other researchers have pointed out, there was also evidence of a concerted effort both through image and text use of the oil and gas companies trying to rebrand themselves as renewable energy companies and as being environmentally sensitive (Crowther & Martinez, 2007; Munshi & Kurian, 2007). This was rather ironic considering the virtual absence of images depicting the negative aspects of company operation in the reports analysed. The text that did address these issues only touched upon the topic to a limited extent and were often accompanied by positive images that denoted

recovery and rehabilitation rather than environmental damage caused. On this basis, as pointed out by Boiral (2013), the reports analysed seemed to not fulfil the GRI requirement for balance and completeness in CSR reporting.

The trend towards aestheticization of the image was very discernible in a vast majority of the images analysed and merits further deliberation on account of its rhetorical purpose. This trend has been reported previously by Campbell et al. (2009) with regards to corporate reports in general and by Benschop and Meihuizen (2002) with regards to annual reports. Also, CSR communication has been reported to exploit the attractive features of CSR in order to serve as a rhetorically persuasive device (Schultz et al., 2013). Boiral (2013) terms such idealised representations as resembling a simulacra that is divorced from reality. In his study, he found the large instances of the use of images depicting unspoiled nature, innocence and caring and stewardship in CSR reports are contributing to falsification of accounts. In wider CSR discourse as well, such trends have been observed. For example, Linder (2006) finds that in the visualisation of the environment, images that are used are often aesthetically pleasing that play on rhetorical associations that are often drawn between for example, unspoilt nature and national heritage. These are often, in his view, the handiwork of advertisers who appropriate images of the environment towards the propagation of the same consumer society that in fact exploits the environment. In a much wider context though, such practices may also be attributed to what has been seen by some authors as the primacy of rhetoric in communication in general that emphasises presentation of information that looks to engage the viewer thereby prioritising style over substance (Schinkel & Noordegraaf-Eelens, 2011) and the deep seated aestheticization of everyday life (Welsch, 1997). Cubitt and Politoff (2011) provide some very useful commentary that helps in understanding the pitfalls to the aestheticization of the image in a CSR report. In the context of documentary images of suffering and death that are often also aestheticized, using Kantian philosophy, they state that such aestheticization removes the image from the realm of ethical action and reduces them to neutral representations that are simply offered for contemplation. The observer thus is disconnected from the particular subject depicted and is numbed by the repetition of spectacles. So, although the rhetorical tropes were used only to a moderating extent in the images analysed, the aestheticization of these tropes and the image as a whole is indeed indicative of the use of rhetoric in CSR communication.

In the reports analysed, it is in terms of the way the images are made to relate to text that the evidence for visual rhetoric is strongest. They are often bigger than the text and spatially,

they are positioned as an element of focus and made more attractive in comparison to text. Combine this with the fact they often contrast with the text in terms of colour, shape, size etc, it is clear that the companies are seen to be attempting to divert the focus of the attention of the viewer to the image rather than the text. In terms of motif use as well, there were a number of motifs that were associated with claims that were on unexpected lines. Fig 5.4.1(e) (Chapter 5) provides an example of how natural scenery as a motif has been used in claims associated with training and development or philanthropy- not the usual associations that would be made. The numbers of such images that were disconnected from claims made were however not high enough to confirm simulacra like some of the previous studies such as that by Preston et al. (1996) and Boiral (2013) have suggested. So, while there is some evidence for the aestheticization of the image in comparison to the text, there is not enough evidence, on these terms, to arrive at the conclusion that this is part of a concerted effort by companies towards falsification or misleading of the public. However, the relatively lower number of instances of depiction of unrelated imagery is indicative of the prevalence of use of symbolism to achieve pragmatic legitimacy (Hrasky, 2012) to a limited extent.

Also, it is the contention of some early visual accounting researchers that a mere increase in image use is indicative of the use of rhetoric (Graves et al., 1996). However, in this analysis, it was seen that number of images per page has only reduced if not rationalised for all the companies. So, given that CSR communication, it is felt, cannot be divorced from how communication manifests in contemporary society which has seen a pictorial turn (Davison, 2015; Mitchell, 1994; Preston & Young, 2000), on the basis of evidence in this analysis, the number of images per page that has seen a rationalisation over time signifies that on this basis, the use of visual rhetoric may not be as widespread as is popularly perceived.

The oil and gas companies are recognised as some of the most active players in CSR (Woolfson & Beck, 2005). This is because of and in response to what is widely perceived as a persistent engagement on their part with undesirable business practices (Domenec, 2012). This brings with it extensive media focus and stakeholder pressure on a wide range of CSR issues (Maignan & Ferrell, 2004). With this level of scrutiny, it is naïve for the companies to expect that they can manufacture an image of being a responsible corporate citizen (Pomering, 2011) on the basis of, as this thesis has found, the use of (visual) rhetoric. Also, managers in such companies (large, oil and gas companies) are found to more sensitive and responsive to criticisms of a lack of responsible behaviour (Bertels & Peloza, 2008). In their analysis of the association between media richness and perceptions of CSR communication,

Cho et al. (2009) found that the trusting beliefs (defined as user perceptions of favourable attributes possessed by company) was negatively associated with the richness of the medium for an environmentally sensitive company. This perhaps shows that it is highly likely that oil and gas companies, cognizant of the likelihood of such user dispositions, respond with moderate use of visual rhetoric in CSR communication. It will be interesting, however, to find out if this kind of rationalisation of the use of visual rhetoric in CSR reports is only limited to the oil and gas industry or extends beyond it to less environmentally sensitive industries.

6.5.3 Third research proposition- Images contrast with verbal text in terms of meaning making in CSR communication.

The third proposition is premised on the exploration of whether companies talk differently when it comes to visuals in comparison to verbal text. Images in CSR reports have been purported to provide instantaneous perception and understanding which increases the coherence of the information conveyed- particularly useful in communication relating to responsibility related concepts (Ramo, 2011). In comparison, narrative text in reports is linear and sequential (de Groot et al., 2016). While images can often complement narrative text in CSR reports (Pesci et al., 2015), they can also often be included for a purely ornamental purpose, to attract attention (Ramo, 2011). With the relative fluidity in visual syntax, images depending on their varying representational aspects can result in varying meanings being derived (Powell et al., 2015). At the same time though, notwithstanding differing prior knowledge of the audience, the narrative text is typically less salient with a clear syntax that allows for less meaning to be lost in communication (Powell et al., 2015).

The criteria for the evaluation of this research proposition (Appendix 7) takes into account the findings of the different variables associated with intersemiotic complementarity i.e. the one variable associated with the ideational intersemiotic complementarity, two variables associated with the interpersonal intersemiotic complementarity and one variable associated with the textual intersemiotic complementarity. On the basis of this evaluation, it was found that overall, there was limited supporting evidence for the proposition that the two modes differed in terms of their meaning. However, it needs to be said that in the empirical findings of this research, it was not the case that the image and text always complemented each other. In fact, when the entire sample is considered, it was found that ideationally, 22% of the image-text combinations had unrelated or dissimilar experiential meaning, interpersonally,

23% of image-text combinations addressed the viewer non-identically and in 32% of the cases, there was attitudinal dissonance. Textually as well, only 19% of the image-text combinations had similar highlighting. All of these are appreciably large numbers. However, given the intention in this thesis of deciphering the dominant trends, the point being made is that these findings indicate that the number of instances where the image and text do not complement each other is fairly limited for individual reports.

In light of these exceptional cases as well as the small number of findings of unexpected motif-claim relationships, it is important to return to the point of intentionality raised by Huang and Fahmy (2013). In their comparative analysis of the visual framing of the press coverage of the 2008 Olympic torch relay in US and China, they found that the text that accompanied similar images of the torch relay often carried differing stories- While in the US press, the text featured human rights violations in China, In the Chinese press, the text focused on the success of the torch relay. This is an example how the images can be made to contrast with text in terms of meaning for specific political reasons. Charles Forceville in his extensive study of the pictorial metaphors used in advertising (Forceville, 1996), is also specifically interested in nature of image-text associations. He notes that the placement of a picture ad is mostly a deliberate act for rhetorical reasons. This implies that in making the sort of unexpected motif-claim associations that were observed in this study, there is a deliberate attempt on the part of the report maker to use images simply for rhetorical purposes without any relation to text in terms of its meaning. However, It needs to also be noted that while differences in the way that the two modes compare with each other in terms of meaning are indications of the use of rhetoric, similarity in the meaning of the two modes does not necessarily imply lack of rhetoric. It could very well have been the case that the image and text were made similar in terms of its rhetorical content, leading to findings of their identical meanings.

Corporate communication as a genre is termed to be similar to the advertising genre (Davison, 2010, 2011, 2015; Dhir, 2006; McKinstry, 1996). While presenting the findings on variables associated with examining intersemiotic complementarity in image-text combinations (Section 4.8, Chapter 4), this thesis has already alluded to the possibility of a divergence between CSR reporting and advertising discourse on this basis. In fact, the influence of advertising on nature of image use in communication in general has been deemed to be so profound that the consumer society is said to have become saturated with the aestheticized images similar to the ones used in advertising (Davison, 2010). This has led to

the differences between documentary photography used to present factual information in fields such as journalism and advertising images becoming increasingly blurred (Frosh, 2013).

In studying the possibility of the divergence between CSR discourse and advertising discourse, some understanding of the nature of visual and multimodal communication in advertising is required. Advertising is distinctive in its reliance on images for persuasion (McQuarrie, 2007) due to its tacit nature which while proving advantageous for the advertiser, poses its share of problems for regulatory authorities (McQuarrie & Mick, 2003a). The images used in advertising are symbolic, generic and decontextualised rather than providing information about specific people or situations (Aiello & Pauwels, 2014; Aiello & Woodhouse, 2016). This openness and instability is considered to be critical to the success of the advertising image because, due to this, its symbolic qualities can be associated with a wide variety of product categories or types (Frosh, 2003). The characteristic syntactic property of the visual syntax of the advertising image is in fact considered to be its indeterminacy (Messaris, 1997). It has also been observed that the advertising image is often iconised and designed to cross national and cultural boundaries (Messaris, 1997). This globalisation of advertising imagery is especially relevant in the context of findings in this thesis that indicate the standardisation of several of the representational aspects of images as they manifested in CSR reports analysed (see discussion related to the first research proposition). Multimodal communication used in advertising is predicated on the promotion of the ideals and interests of the advertiser rather than the consumer (Schriver, 1997) and extensive research has pointed to how this can amount to exploitation of the inferential tendencies of the consumer (Bousch et al., 2009). In terms of the intersemiotic complementarity between the two modes in advertising, while early studies have indicated that it is the text that anchors the meaning of the image and makes it less ambiguous (Barthes, 1977), it has been found that the nature of relationship need not always be as simplistic and that the reverse may also sometimes be true (Forceville, 1996). In fact, it has been found that advertisers are disposed to clever and unexpected ways to combine image and text (Schriver, 1997) and the nature of relationship can range from the very simple to an extremely complex interplay (Stockl, 2004). Largely though, many researchers have inferred similarly that because of the ambiguity of advertising images (McQuarrie & Phillips, 2005; Messaris, 1997), they are used to imply certain information while refraining from repeating the same in words due to the fear of consequences owing to a tightening regulatory environment

(Messaris, 1997; Tanaka, 1994). This points to intersemiotic complementarity relations in advertising that is the opposite of what has been observed in a vast majority of image-text combinations in this research. It is this last point that is critical from the point of view of the discussion on advertising-CSR communication divergence and also as Meyer et al. (2013) notes, in terms of its implications for organisation and management research. If advertising-CSR communication genres were similar, then there ought to have been a difference in the visual and verbal meanings in a majority of the image-text combinations analysed in this research. This is clearly not the case. Most images were the aestheticized equivalents of the narrative text that complemented each other. So, although there is not enough evidence of the advertising image being very different from the nature of a majority of the images used in the CSR reports analysed in terms of its aesthetics, the nature of the complementarity of meanings of the image and text is indicative of a divergence from the practice prevalent in advertising. These findings however, are consistent with past research that suggests that similar information is re-conveyed through text and image in CSR reports (Pesci et al., 2015) and annual reports (Davison & Skerratt, 2007; de Groot et al., 2006).

6.5.4 Fourth research proposition- CSR is being visualised using a socially shared vocabulary in CSR reports.

Similar to Berger and Luckmann (1966) who theorise that it is through language that reality is constituted, Herndl and Brown (1996) argue that 'environment' as a concept is constructed through the way it is talked about. According to these authors, in reality, there is neither an objective environment, nor is it differentiated from the language that is used to describe it. So, it follows that our understanding of any aspect of social reality including the concept of CSR develops through a language that has been institutionalised in the social world. This is the foundational premise of the fourth research proposition. In frame theory, it has been proffered that the language used is deliberately constituted through the selection of aspects that are then presented for deliberation with the intention of reinforcing the communicators point of view (Waller & Conaway, 2011). According to Hansen (2010), when it comes to environmental communication, visual framing of issues is founded on the basis of the sheer repetition of a number of textual, rhetorical and linguistic devices that seek favourable responses and familiarisation. From an organisational perspective, Hollerer et al. (2013) argue that a socially shared visual vocabulary both in terms of discourse structures as well as rhetorical standpoints is central to sensemaking and emergence of field-level logics.

The criteria for the evaluation of this research proposition as listed in Appendix 8 takes into account the findings related to a large number of variables as they have been presented in the two chapters of findings and analysis (Chapters 4 and 5). The evaluation of these findings showed that there is a strong supporting evidence for this proposition (Appendix 12). The variables concerned with almost all the representational aspects had the same dominant categories in most reports. The reports analysed seemed to bridge the divide as far the differences in year/company are concerned when it came to the way they were represented. The preference for more people images, male subjects depicted in senior management roles, the presence of cultural symbols, the use of similar kinds of motifs for similar claims are just some examples of the existence of visual vocabulary that is common among the reports analysed.

The results of this research indicate that images are often reduced to icons or symbols through repeated usage so that the vast possibilities of connotations are narrowed down to trickle of possible meanings. So, analogous to Barthes's (1977) notion of the role of verbal text in fixing the floating chain of possible meanings of the image, it is argued that the iconisation of the image also has a similar role to play in finalising its meaning for the audience. For example, in this analysis, the motif was largely identified without reference to the associated text, yet when the text was read in deciphering the associated claims, ideationally, there was complementarity in the meanings deciphered. This is despite assertions that there is not much that is known about an image (Mitchell, 1994), they are a theoretical puzzle (Davison, 2008) and how the same image can have different and sometimes contradictory meanings for different readers (Gagliardi, 1996).

In previous studies that have looked at the visualisation of the environment, it has been argued that visuals of the environment that are in circulation in the media (for example, drowning polar bears or floating oil in the Gulf of Mexico) can be seen as a persuasive medium since they not only influence the way we see environmental issues, but also construct what we believe to be an environmental issue (Cox, 2013). While these are examples of how repeated use of negative visual framing by media plays a critical role in shaping public discourse on environment, the study by Garcia and Greenwood (2015) has previously shown how companies can frame themselves to be socially responsible by actively pursuing positive visual representations of their engagement with the social and environmental issues. The role played by images that fit within existing frames is that it makes their comprehension and recollection easier for the audiences (Mendelson & Darling-

Wolf, 2009) and the repeated use of such images leads to them being embedded in the consciousness of the audience (Peeples, 2013). Observations such as this concur in a larger context with earlier lamentations such as that by Adorno (1991) who state that the ‘culture industry’ is dictated by economic logic which fosters homogenisation and predictability. This it is argued, is premised on the reproduction of recognisable and easily interpretable patterns which in turn is detrimental to creativity and innovation. Research in media and communication studies have also pointed to an increasing trend towards the institutionalisation of visual cues and the emergence of a global visual language (Meyer et al., 2013). Studies in CSR communication have shown how certain ideas are communicated through repeated visual representations. For example, Banerjee et al. (1995) show how the idea of greenness is conveyed by using pictures that have a natural setting. Also, Ramo (2011) notes that through the repeated use of certain motifs in images used in CSR reports such as youth, ethnic diversity and serene landscapes, the notion that the company is operating in a responsible manner is propagated. In a most recent study by Usmani et al. (2020) that looks at how images are chosen to be used in CSR reports, it was found that CEOs in companies are predisposed to the idea of using images that are of similar nature to the ones used by their competitors leading, it may be argued, to their institutionalisation.

The evidence for the existence of socially shared visual vocabulary is also supported by what is seen by some researchers as an institutionalisation of the meaning of CSR (Bertels & Pelozo, 2008; Schultz & Wehmeier, 2010; Stumberger & Golob, 2016). Consistent with the constructionist perspective, while CSR is institutionalised as a result of the interplay of different actors such as companies, governments, or NGO’s etc., it is mainly influenced by the mass media discourses and based on its logic (Wehmeier & Schultz, 2011). Despite disparate views on legitimacy as seen in the literature review of this thesis, there is largely an agreement among most researchers that it is inseparably linked with the institutionalisation of social processes and longevity of social relationships (Erkama & Vaara, 2010). Companies are often faced with incompatible economic, ecological, and social demands that can trigger decoupling and the need to build trust (Schultz & Wehmeier, 2010). This can result in the companies fostering a gap between their formal and informal behaviour and lead to institutionalisation of CSR within corporate communications (Schultz & Wehmeier, 2010). This has meant that there is similarity in the collective language of CSR among companies (O’Connor & Shumate, 2010) and that CSR reporting is institutionalised (Gray, 2002; Larrinaga-Gonzalez & Bebbington, 2001).

Thus, like Castello et al. (2013) who argue that there is an institutionalisation of the framing mechanisms in CSR communication in general that impacts the nature of information available to audiences, it is argued that on the basis of the evidence in this thesis, this argument can be extended to the nature of visual framing of the images used in the CSR report. This is because, despite change in context, for a vast majority of the representational aspects, the dominant categories were the same and according to Meyer et al. (2018), when ideas are institutionalised, they are able to endure because they are not influenced by subjective reasoning and are taken for granted. This perhaps is one example of the manifestation of the taken-for-granted nature of the business-society interface as indicated in recent study by Carroll and Laasch (2020).

6.6 Afternote: The prevalence of the use of stock images

This section casts its light on an unexpected finding- the use of stock images in reports analysed. The findings related to this topic is explained in detail in sub-section 4.9.2 of Chapter 4. Although overall the propensity to do so was quite limited in reports analysed (5% of all images analysed), it was quite high (17% of all images) for one of the reports (BP report of 2017). This coupled with the findings from the limited literature available on stock images suggests that this is an area that merits appropriate mention.

The stock image is basically a readymade photograph that is distributed by the various stock image companies through their websites and used extensively in various discourses from marketing and advertising to journalism, multimedia, websites and (as is also evident from this thesis) in corporate reports. The recipient of communication laced with stock images is usually unaware of its origins since attribution details are not always provided by the communicator. Paul Frosh is one researcher who has written extensively on stock images. He refers to stock images as “wallpaper(s) of consumer culture” (Frosh, 2013, p. 132). This is because it only selectively represents social reality with the primary purpose of its use being persuasion and consumer buy-in (Frosh, 2003). An estimate of the influence of stock image industry is provided by Frosh (2003) who finds that it produces 70% of the images that define consumer cultures. Alongside the influence that stock images have had on visual culture in general there is also evidence that they have had an impact on the way CSR related issues are visualised. In their study of Getty Images, one of the major vendors in the stock image industry, Hansen and Machin (2008) find that the company as part of their marketing strategy promoted what they termed as a ‘Green collection’ alongside prescribing how these images

need to be constructed. Subsequently, it was observed that images from this collection began appearing extensively in news and other media covering environmental issues.

The stock image company acquires images from various contributors, manages it in their website and sells it to cultural intermediaries such as the press, advertising agencies or companies. The stock image industry is constituted in terms of two different types of production models- rights managed, which is one in which the company sells the right to reproduce the image to a cultural intermediary in return for a payment and a part of this payment is then passed onto the original contributor of the photograph every time the image is used. In the royalty free model, a one-time payment is made to stock image company which then passes a percentage of this revenue to the original contributor.

Most stock image companies host stock images for two primary uses- commercial purposes and editorial purposes. Collated from information available in a number of top stock image company websites, Table 6.6(a) below brings out the key differences between the two types of images.

Criteria	Commercial Stock Image	Editorial Stock Image
Use	For commercial purpose. No restrictions for use and can be manipulated in different ways and can also be used for editorial purposes	For editorial purpose, providing information ex: journalism, publishing, textbooks. Restrictions in terms of size, placement and context. Cannot be used for commercial purposes.
Business model	Royalty free	Rights managed with clear demarcation that it can only be used for editorial purpose.
Domain	Manufactured, trend researched, art directed	Real
Subjects depicted	Only features people (often models) or objects who have signed release forms	Real people

Table 6.6(a) Differences between commercial and editorial stock images

In the analysis, it was found that both commercial and editorial stock images had been used in the reports analysed and, in each case, the implication of this finding is interesting. The commercial stock images are decontextualized, polysemous, referentially ambivalent and almost always staged (Aiello & Woodhouse, 2016; Frosh, 2003, 2013; Hansen & Machin, 2008; Ward, 2007). So, it may be concluded that the use of commercial stock image is tantamount to engagement in rhetoric. The editorial stock image is more real and depicts factual information. However, they are not to be used for commercial purposes- as explicitly stated as a legal requirement on several stock image company websites. This implies that the stock image companies do not necessarily view CSR communication as a commercial

purpose, contrary to popular view in CSR research where, as a legitimating tool, it is often seen as something that helps the company gain a competitive advantage (Bartlett & Devin, 2011). These findings show that the stock image industry has permeated the CSR discourse and some of the biggest and perhaps some of the most scrutinised companies in the world are not impervious to this trend. It will be rather interesting to find out the extent of the prevalence of the use of stock image in the wider CSR discourse.

6.7 Chapter summary

This chapter presented a summary of the key findings of this research and evaluated the key research propositions in light of these empirical findings. On this basis, it was found that, while it was expected on the basis of the constructionist view of CSR that the visual language used in the depiction of the different categories of CSR would be variable depending on the company/year considered, there was only a moderate variation that was found. The reason for this was that as global companies of similar sizes belonging to the same industry, the legitimacy concerns that were required to be addressed was largely the same. Also, the findings supported the theory that in pursuance of legitimacy, companies exhibit mimetic behaviour. There was also only a moderate evidence for the use of visual rhetoric in the reports analysed. Although there was evidence in the manner of representation of attention being sought for the images used in relation to text, ideationally most images although aestheticized, were found to be complementary of factual information in text. This was also reflected in the comparison of visual and verbal meanings. While earlier literature had indicated that visuals are often the superior rhetorical partner to text and hence the expectation was that in terms of intersemiotic complementary, they may differ in terms of their meanings, this was not found to be the dominant trend amongst the reports analysed. However, there was an appreciable number of image-text combinations in which this was indeed the case, leading to the conclusion that in these cases, there had been a deliberate attempt by the report maker to create a certain pre-conceived impression on the reader. Lastly, in terms of the similarity in the representation of images in the reports analysed and in terms of its rhetorical associations with CSR claims, it was found that the existence of a social shared visual vocabulary cited in previous studies was indeed true. So, in conclusion, the two stories that emerged- one from the literature review and one from the empirical findings are found to be largely similar. However, the degree of conformity of the main findings from literature in most cases was not as pronounced and this was perhaps due to the nature of the data analysed.

Chapter 7 Conclusion

7.1 Chapter overview

The purpose of this, the final chapter of the thesis is to summarise the main learnings from the research and to conclude it. Fig 7.1(a) situates the chapter in the context of the rest of the thesis.

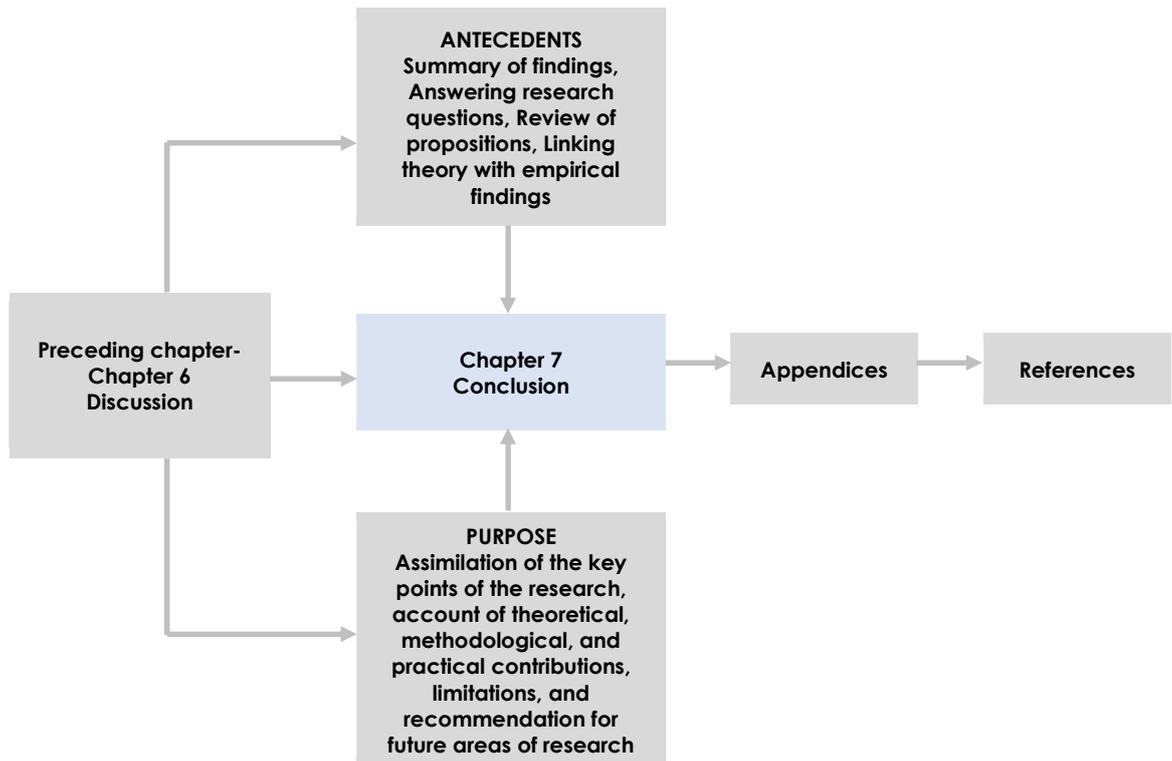


Figure 7.1(a) Situating Chapter 7 in the context of the thesis

The chapter begins by retracing the journey of this research- what is it that this research set out to do, how was it done and what was found (section 7.2). This is followed by a discussion of the core contributions of this research (section 7.3) that comprises the contributions made to theory, methodology and practice. Following a critical self-reflection of the way the research was carried out, a number of limitations became apparent. These are made explicit in the next section (section 7.4). Also, a number of questions arose during the course of this research which presented interesting avenues for future research to explore. Some of these are mentioned in section 7.5. The last section is a reflective piece (section 7.6) which also closes out both this chapter and the thesis.

7.2 Thesis summary

The idea for this thesis originated in what was seen as an intertwining of two seemingly disparate streams of literature- visual communication and CSR. In the literature reviewed in this regard, it was found that two basic tenets had been particularly emphasised. Firstly, the rhetorical supremacy of visuals was largely accepted alongside what has been termed as a pictorial turn (Davison, 2015; Mitchell, 1994; Preston et al., 1996) in communication. Secondly, the utility of rhetoric in CSR communication in the pursuance of legitimacy was also largely underscored. Hence, it was not entirely surprising to see that there was evidence of the confluence of the two tenets in CSR communication. However, conceptual confusion was found to pervade the field of CSR and the notion that the concept is socially constructed seemed to be the most plausible explanation for how companies engaged with it. It was also found that the image is semantically complex (Frosh, 2002) and can be deliberately designed to control the perception of the viewer (Benovsky, 2012; Bousch et al., 2009; de Groot et al., 2006) by highlighting certain aspects of the representation in favour of others. This meant that the CSR report maker is afforded with a great deal of fluidity in the manner in which the CSR message is constructed visually. A lack of knowledge on how this discursive construction takes place in the field of CSR has also been noted (Siltaoja & Vehkaperä, 2010). With this in mind, the main purpose of this thesis was to explore the nature of the most common representations of image in a CSR report and how it associates with the concept of CSR. Also, since the CSR report is a multimodal document wherein, meaning is derived through the association of the different modes (Kress & van Leeuwen, 2006), this thesis was also interested to find out how the image relates to text both in terms of meaning and composition.

In devising the plan for the empirical investigation that ensued, a number of key considerations – paradigmatic, theoretical, practical, personal and ethical were accounted for that shaped the methodological approach of this thesis. While an interpretivist approach is usually presumed for visual analysis, this thesis was cautious about an over-reliance on qualitative tools when there has been rich tradition of visual analysis that has also incorporated the quantitative tradition. So, a pragmatic stance that is focused on answering the research question with an openness for different research methods and procedures without being bound by paradigmatic considerations was adopted in this thesis. Accordingly, the analytical approach of this thesis was inspired by the qualitative content analysis tradition of Mayring (2014) and Schreier (2012) which is a systematic rule-based approach to text

analysis that also incorporates many of the inherent strengths of the quantitative approach. In carrying out the analysis, a detailed codebook was created with the aim of investigating the broad range of representational aspects of the image and image-text combinations instead of a detailed scrutiny of a few aspects. While visual social semiotics and multimodal analysis served as the guiding theoretical frameworks, taking an interdisciplinary approach, a number of categories in the codebook were also co-opted from previous studies in disparate fields such as journalism, advertising, document design, art theory etc. The data chosen for the study consisted of oil and gas companies listed consistently in the Fortune 500 Global list from 2008-2017. There were only five such companies- BP, Chevron, ExxonMobil, Shell and Sinopec that produced standalone CSR reports in English. Hence these were chosen for the main study. Also, in order to limit data and at the same time capture the temporal influence on representations, the CSR reports of these companies for three years- 2008, 2013 and 2017 were chosen. Images were extracted from the pdf copies of these reports and after a pilot study and subject to quality checks, the data was coded and analysed.

The analysis found that the most common representational aspects of image/image-text combinations over a broad range of categories was mostly the same in all reports analysed. However, there was some variation in the way these representational aspects were associated with CSR categories. In terms of the complementarity of the meaning between image and text, it was found they had largely similar meanings. Lastly, in the analysis of the relationship between motif used and CSR claim made, although there were some exceptions, a vast number of associations were on predictable lines. On the basis of these findings, this thesis surmised that in the reports analysed, there was only moderate support for the initial proposition that CSR is a social construct. This is because while the influence of year of publication of report had negligible influence on representation of image associated with each CSR category, the influence of company was only a little more evident. However, the initial presumption of a greater variability due to variability in data was not supported. The possible reason for this is that although the companies were located in three continents, being global companies, the legitimacy concerns as well as the intended audience of these reports were similar. Also, the mimetic behaviour exhibited is compatible with the pursuit of legitimacy in institutional theory. Despite the existence of stark exceptions, the extent of the use of visual rhetoric was also not found to be as common as previously perceived. The reason for this is that, unlike previous studies, in this research, several indicators of visual rhetoric across a broad range of categories have been considered in objectively defining the extent of the use

of visual rhetoric. Most poignantly, the findings are suggestive of the existence of a socially shared visual vocabulary. Not only was there a dominant trend for various representational aspects common among reports analysed, but also, the motifs used were commonly associated with similar CSR claims and categories. In this respect, the findings of this analysis are in consonance with the widespread practices in other forms of CSR discourse in the public sphere (Cox, 2013; Hansen & Machin, 2008, 2013a).

7.3 Research contributions

This research builds incrementally on previous discursive research on CSR communication, identifies a few gaps and offers some novel solutions that could further enhance current understanding on the topic. The key points that encapsulate the contributions of this research are presented in three sub-sections- theoretical contributions (7.3.1), methodological contributions (7.3.2) and implications for practice (7.3.3).

7.3.1 Theoretical contribution

This research offers a systematic approach to decoding the meaning of images that are embedded in the manner of their representation. Utilising existing theorisations in number of disparate fields, this research has highlighted a number of ‘new’ ways of seeing an image used in CSR communication. While doing so, this research has advocated the use of simultaneously carrying out a multimodal analysis that also considers the text associated with the image in producing meanings. This is because, as highlighted before (Chevron example in sub-section 2.4.4, Chapter 2), inferences that can be drawn on the nature of socially reality that has been constructed using this approach can be quite different from an approach that only utilises visual analysis. This research also exemplifies a comprehensive template for understanding how participants of the CSR discourse can articulate conceptions of power differences in the way they communicate.

Owing to the finding that the major CSR theories have a number of overlaps and intersections, this thesis does not subscribe to any one theory to explain the nature of CSR communication. Instead, it is the notion of legitimacy conceived as the idealised end-state of CSR communication (Palazzo & Scherer, 2006) that becomes the focus of this thesis. Adopting such an approach is unique to this thesis and consistent with the advice from Gray et al. (1996) who are against the obsession with selection of a single exclusive theory for CSR research. This approach has proved to be useful in this research because the use of

manipulative rhetoric and how it linked to legitimacy could be explained alongside the mimetic behaviour displayed in the pursuit of legitimacy.

In the constructionist view of CSR, the local adaptation of CSR by different companies is often emphasised (Golob et al., 2018). However, in the study of the visual language of global companies in this research that operate in different parts of world, it was found that the evidence of local adaptation was minimal. While this may be attributable to the fact that this research, in focusing on visuals and associated texts has ignored vast swathes of other text, the question of whether, for global companies, the definition of ‘local’ equates with the ‘global’ because they seek legitimacy in all regions in which they operate is an interesting one to explore.

The evidence of the existence of a socially shared visual vocabulary adds to previous findings to this effect in CSR research (Boiral, 2013; Ramo, 2011) as well as in the wider CSR discourse such as media representation of CSR issues (Hansen and Machin, 2008). The implications of this in terms of audience perceptions is particularly concerning considering assertions from studies in other disciplines that suggest that recurrent representations of images are to be seen as a deliberate attempt to facilitate audience comprehension and recollection of claims (Fahmy, 2010) that happens irrespective of the lack of evidentiary support for the claims (Gyori, 2013).

Finally, although not appreciable in terms of total numbers, the prevalence of the use of stock images that has hitherto been unaddressed in organisational CSR communication research is also a useful contribution of this research. There needs to greater focus on this topic especially given the claims of the profound impact that the stock image industry has had on visual culture in general (Frosh, 2002) as well as in the visualisation of CSR issues (Hansen and Machin, 2008).

7.3.2 Methodological contributions

This research demonstrates the utilities of a pragmatic approach that is committed to methodological pluralism in the study of visuals. In this research, while there is appreciation for the utility of quantitative capture of a number of representational aspects, there is also openness for the merits of the qualitative interpretation of key aspects of the image. While a number of well-established theories guided the creation of the codebook, the analysis was not rigid in its approach. If categories emerged on closer reading of the images, then these were accommodated. This was done within the ambit of qualitative content analysis (QCA)

(Mayring, 2014; Schreier, 2012) which is the chosen analytical approach. This thesis is unaware of other studies that have made use of QCA of this tradition in visual and multimodal analysis. However, its utility as an analytical tool that bridges the qualitative and quantitative divide especially when it comes to the study of visuals has been underscored in this thesis. Compatible with this pragmatic approach, and in line with previous researchers who have observed a consolidation of visual communication studies by drawing on several disciplines both in general (Bock et al., 2011) as well within the study of visuals in CSR reports (Davison, 2015), this research is truly interdisciplinary. Through a productive utilisation of theorisations in a number of fields, this thesis provides an effective tool to decode a number of representational aspects of the image and image-text combinations and the implications thereof for the way CSR has been constructed.

In utilising a multimodal approach, acknowledging that social reality is constructed in multimodal ways (Jancsary et al., 2016), this thesis analysed the way in which the image and its associated text were co-deployed in CSR reports. In doing so, this thesis made use of Royce's intersemiotic complementarity framework (Royce, 1998, 2010) in order to explore the semantic relationship between the two modes. Although a simplified version of this framework has been made use of in this research so that a greater number of images can be analysed, yet its utility in original or modified forms, in carrying out a comprehensive analysis of the interplay between the two semiotic modes in CSR communication cannot be overstated.

In developing the analytical framework and the codebook on this basis, this thesis has developed a comprehensive toolkit that can be used in the analysis of images in any multimodal document besides the CSR report. This thesis has also demonstrated the usefulness of this framework in decoding a number of representational aspects of image and image-text combinations and the inferences that can be drawn thereof in terms of the version of reality that the communicator projects onto the audience.

7.3.3 Implications for practice

The lament on the lack of regulatory frameworks or reporting standards that provide guidance on the use of images in corporate reports has constantly been featured in the works of a number of visual researchers for many years (Boiral, 2013; Davison, 2015; McKinstry, 1996). However, to date, there has been no progress in this regard. Global Reporting Initiative (GRI) standards have largely been recognised as the most widely accepted standard

for CSR communication (Etzion & Ferraro, 2010; Waddock, 2008) and the one that offers the most comprehensive and strictest guidelines (Brown et al., 2009). However, the GRI fails to acknowledge the unique meaning making capabilities of the visuals used in CSR communication. Many previous researchers have contributed enormously in terms of developing an understanding of the role of images in corporate communication that can serve as the vital bedrock on which a potential guidance for their use in the CSR report could be based. This thesis consolidates a number of these works, adds some new areas, and highlights the interplay between images and text and thereby moves the discussion forward in a number of ways. Alongside arguments contributing to the calls for the development of reporting guidelines on the use of images, this thesis, provides an elaborate tool that could help in this regard.

Some practitioner perspectives on corporate communication have pointed to a lack of expertise among senior managers in many organisations who struggle to communicate in visual terms (Watts & Sriramesh, 2004). Among professional communicators primarily involved in writing reports as well, there is often a lack of understanding of how multimodal communication works (Harrison, 2003). Although, it is debatable if this was the case for the companies whose reports were analysed in this research, this may perhaps very well be case for a number of other CSR communicators. If so, the analytical framework developed in this thesis, provides the practical tool for a range of CSR discourse participants from practitioners, policy makers to other stakeholders in understanding the role of the image in CSR discourse. This contribution extends to other forms of multimodal discourse as well.

Although parallels are often drawn between corporate visual communication and advertising (Davison, 2015), it was found in this thesis, that while the two genres are similar in terms of the existence of a socially shared visual vocabulary and the preference for the aestheticization of the image, they were dissimilar in terms of the relationship between visual and verbal rhetoric used as shown in the analysis of intersemiotic complementarity. In majority of the cases, the visual and verbal meanings were similar in image-text combinations that were analysed in this thesis, while in advertising the visual is more of a rhetorical tool than the text (McQuarrie & Phillips, 2005). Although a generalisation is not possible on the basis of this thesis, the indicated divergence between advertising and corporate visual communication is an important one to further explore.

Finally, since the images used in communication can help in understanding how actors make sense of reality (Meyer et.al., 2013), this thesis proposes that one of the additional indicators of the CSR rating of a company could be revealed in the study of the manner of their image use in CSR communication. In making it possible to analyse several different representational aspects of the image and image-text combinations simultaneously within the umbrella of a single comprehensive framework, this thesis can contribute to this effort. The potential, it is felt, is vast in terms of how it could be embedded as an additional criterion within sustainability indices currently available in the market or as a standalone index.

7.4 Limitations of the study

In the spirit of reflexivity, throughout this thesis, the endeavour has been to accommodate a broad range of views on every topic. While justifications were provided for the theoretical and methodological approaches chosen, it also became apparent that provocative arguments exist both for and against any approach. These have been the subject of discussions throughout the thesis. So, while acknowledging that any chosen approach will be open to dispute, this section is not conceived as a rebuttal of the opposition that is anticipated. Instead, it is a reflective piece that elaborates on some of the issues that this thesis encountered that at times threatened to throw a spanner in the works.

This thesis attributes intentionality to the companies in the way they construct their CSR reports. But when this is seen in light of critical views that are of the opinion that managers do not even understand CSR (Gray & Bebbington, 2000) or that most organisations find it difficult to communicate regarding their CSR efforts (Morsing et al., 2008), it is questionable whether the way CSR is discursively constructed can be construed to be the result of a deliberate act. However, this thesis argues that with increasing instances of environmental scandals, critical reviews in academic and non-academic writings on the role of business in society and public mobilisation on issues such as climate change and other environmental issues, it is difficult to fathom how it is that senior managers are not aware of CSR. It is rather agreeable though that they might possibly have different views on what CSR is and how to engage with the concept, the basic premise of the constructionist view adopted in this research. Assuming managers do understand CSR, do they understand how to communicate visually? One study has found that senior managers in many organisations struggle to express their position in visual terms and are found wanting when they are expected to make decisions with regards to page layout, choice of photograph or design of the text and its

materiality (Watts & Sriramesh, 2004). This adds an interesting dimension to the question of whether the design of the report should then be deemed as deliberate. When analysed from an accountability perspective, accountability is a notion that relates to the duty to provide information regarding the actions that one is responsible for (Gray et al., 1996), the more important question perhaps is that of responsibility. It is felt that the lack of knowledge on how to communicate does not seem to provide a sufficient alibi for not being held responsible for the manner of representations that are manifested in the CSR report.

In using social semiotics as the primary theoretical framework for image analysis, this research has considered the social aspect of communications as well as how the images are received by the audience (Rose, 2016). However, audience perceptions using this method is simply presumed to be of a certain kind. It is very much possible that audience perceptions may diverge from intended expectations of the communicator (Gilligan & Marley, 2010). This brings to question, the predictability of audience perception without carrying out an empirical assessment. Also, this research has not elaborated on a number of aspects of the context in which images are constructed or received. What are the internal organisational processes that go into report making? Who are the key players and how are decisions made? It is felt that a more thorough analysis of an image by incorporating visual meaning making in its various other contexts i.e. design, production, reception and cognition (Bock et al., 2011; Lutz & Collins, 1993; Rose, 2016) would have greatly benefitted the research. However, as already stated in the sub-section 3.2.3 (Chapter 3), attempts to carry out research in this manner had to be abandoned mainly due to access issues as well as time constraints.

Lastly, this research simply highlights the dominant representational aspects of images in the data analysed and does not claim on this basis to have fully decoded the meaning of the image. In fact, despite best attempts in this research as well as by researchers in the past, this thesis very much aligns with Mitchell (1994, p. 13)'s thoughts that "we still do not know exactly what pictures are, what their relation to language is, how they operate on observers and on the world". However, this thesis argues that while this may be the case, it is important to at least be aware of the dominant trends with respect to the representational aspects of the image as it becomes embedded in visual culture.

7.5 Recommendations for future research

Ideas and agendas for future research that are related to in this chapter have arisen out of gaps identified in literature, experiences during the course of carrying out research as well as

recommendations from conferences that were not possible to be included in this research. They also emanated from the minor thoughts regarding different ways of doing things that were a constant throughout this research project which at times threatened to jeopardize it, but on reflection are most valuable. Listed below are some of these ideas:

- The first of these ideas stems from the inability, as related before, of carrying out research from the perspective of the site of production and audiencing of the image. Lutz and Collins (1993) in their book titled, 'Reading National Geographic' explore photographs used in National Geographic magazine and provide a useful template for how this may be done. They carry out their analysis using a three-pronged approach - through qualitative interview of image editors and photographers involved in selection of the photograph, followed by qualitative analysis of photographs (analytical framework developed in this thesis will be most useful in this regard) and finally interviews with readers to analyse how the photographs are received and interpreted. This thesis is unaware of studies of this nature in CSR communication and recommends that such a study would be most valuable.
- While this study focused on visual and multimodal analysis in CSR reports, future studies could carry out a similar analysis in other modes of organisational CSR communication- websites, CSR advertising, articles on social media sites etc. It will no doubt be interesting to note if the representational aspects vary depending on the mode of communication.
- The analysis may also be extended beyond organisational CSR discourse to other contributors to CSR discourse- media, regulatory bodies, reporting frameworks etc. all of whom engage in multimodal communication. An analysis of this nature has the potential to further add to the evidence of the existence of a socially shared visual vocabulary beyond the organisational communication domain.
- The extent and the prevalence of the use of stock images and its wider implication on the visualisation of CSR related issues in organisational CSR communication and the wider CSR discourse is an important issue to explore.
- The thesis made use of a software, ImagePlot (<http://lab.softwarestudies.com>) to obtain various types of metadata such as size, brightness, saturation and hue. Developed by Lev Manovich (Manovich, 2009) and his team, this software along with a broader suite is capable of carrying out what has been termed as 'cultural analytics'. This is an as yet emerging field that allows for the computation and visualisation of

the properties of a very large sample of images. While the software is limited in terms of the image properties that may be captured at the moment, potentially in the coming years, it will be capable of capturing many more aspects. The biggest advantage of cultural analytics is its ability to analyse a large corpus of images. This thesis believes that cultural analytics holds great potential for the analysis of images in CSR communication as well and coupled with rich descriptions of smaller number of images, presents the future for image analysis.

7.6 Reflections

This research was predicated on the explicit position of exposing the dominant representation of the image in a CSR report. While throughout the thesis, explanations were provided for the direction the research took in this pursuit, decision making was not always straightforward. This piece of reflection intends to further clarify how certain decisions were more difficult to make and how these were finally surmounted.

A principal consternation emanated from the researcher being personally disposed to adopting a structured approach to carrying out deeper examinations of natural phenomena. This in the context of visual analysis being largely presumed to be a purely qualitative exercise (Spencer, 2011) presented a problem. A solution was found in opting for a rule based pragmatic approach in this research that was just as appreciative of the merits of the quantitative assessment of the key compositional aspects of an image as it was in the qualitative interpretation of its perceived meaning. While concepts from well-developed theoretical frameworks were allowed to guide the analysis, this research was also curious and accommodating of whatever might emerge from data. A mixed study of this nature is likely to incite disagreements at least among some readers with regards to the extent of application of quantitative or qualitative steps. However, this research proposes that the specific nature of mixed-method approach adopted is influenced by researcher dispositions just as researcher dispositions might determine the choice of either a purely quantitative or qualitative study. Having made personal dispositions explicit earlier on in this thesis, the position taken is that while questions regarding the exact mix of research methods may inevitably arise on account of reader dispositions, the endeavour of this research has been to provide a detailed account of how research was carried out, so there is clarity to all readers regarding the execution of the choice the researcher makes despite individual reader dispositions or preferences. Echoing these sentiments, in terms of guidelines for carrying out mixed method research,

Teddlie and Tashakkori (2009) state that mixed method studies always exist at an intermediary position within what they term as a continuum⁵ between the quantitative and qualitative traditions. In their opinion, the exact position taken by an individual mixed-method study within this continuum is guided by the nature of the research question, researcher values and by what is termed as an a-paradigmatic stance that is dismissive of the dichotomous distinctions between philosophical orientations (Teddlie & Tashakkori, 2009).

Another point of reflection was to do with the nature of industry selected for analysis. The Paris Agreement (United Nations, 2021) was signed by close to 200 countries in 2015 that committed to a common goal of limiting global warming to at least 1.5 degree Celsius. Among various policies that have been discussed to help achieve this target are steps to be taken to reduce fossil fuel consumption (Chepeliev & van der Mensbrugge, 2020). Given this context, a focus on oil and gas companies, given conversations around the phasing out of fossil fuels (Rayner, 2021) brought with it questions around the longevity of some of the findings and contributions of this research. However, even a cursory look at some of the more recent estimates of the share of fossil fuels towards global energy demand shows that the oil and gas companies are still major players and are likely to continue be so in the immediate future. A report by British Petroleum finds this share to be at 84% (BP, 2020) in data analysed for 2019 while a report by the International Energy Agency (IEA) reports a figure of 81% (International Energy Agency, 2020) for 2018. Given these substantial numbers as well as commitments by oil and gas companies to transition to renewable energy (Crowther & Martinez, 2007), this thesis believes that there ought to be much greater scrutiny of their operations and communication especially in the short term so they can be held to account for what Dale (2008) terms as their green rhetoric.

Finally, this research has provided a dispassionate account of the way CSR has been visually constructed by organisations and does not include in its remit developing prescriptive ways in which this may be done more effectively or ethically, at least not directly. In this manner, this research refrains from making direct political and moral claims while taking up the study of the artefact in focus- image in the CSR report.

⁵ According to Teddlie and Tashakkori (2009), all research in the 'real' world exists within this continuum

Chapter 8 Appendices

8.1. Appendix 1 Key findings of representational aspects from previous studies

Representation of interest- Depiction of people?				
Reference	Study characteristics	Report analysed	Methodology	Key findings
Ramo (2011)	Size: 153 companies, 1493 images Location: Global Year: 2009 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability Index (DJSI) and Financial Times 4Good Global Index (FTSE4Good))	CSR reports	Framework: Ethics philosophy Method: Qualitative content analysis	In 52% of the images analysed, humans (people) were present.
Campbell et al. (2009)	Size: 14 companies, 210 reports Location: UK Year: 1988-2003 Nature of industry: Several Criteria for selection: Companies who had been continuous members of the FTSE 100 since 1988 for 15 years	Annual reports	Framework: Ethical philosophy Method: Qualitative and Quantitative analysis	Significant rise in the number of images with humans in them.
Breitbarth et al. (2010)	Size: 16 companies, 8 UK and 8 from Germany, 571 images in total Location: UK and Germany Year: 2005-07 Nature of industry: Various Criteria for selection: Companies listed in FTSE 100 for UK and DAX for Germany	CSR report	Framework: Semiotics Method: Qualitative content analysis	67% of the all images were people images indicative of framing of CSR according to human life
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	76% of the images comprised of people images
Bujaki and McConomy (2010)	Size: 100 reports, 2884 images Location: Canada Year: 2003 Nature of industry: Various Criteria for selection: All 100 companies on the Toronto Stock Exchange	Annual report	Framework: Gender studies Method: Quantitative content analysis	59% of the images contained people

Representation of interest- Individual or group of subjects?				
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	Of the people images, 60% depicted individual subjects, 34% depicted smaller groups of 4 or less people and 6% depicted larger groups.
Representation of interest- Subject relationship to company				
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	Of the people images, 41% were employees, 50% were non-employees and in 7% of the images, both employees and non-employees were present. Employees appear more in environmental images
Benschop and Meihuizen (2002)	Size: 25 companies, 518 images Location: Netherlands Year: 1996 Nature of industry: Mixed Criteria for selection: Listed on stock exchange	Annual reports	Framework: Critical theory, gender studies Method: Quantitative content analysis	54% of the subjects depicted were employees, 35% clients, 9% others and 1% belonged to unclear category.
Duff (2011)	Size: 19 reports, 654 images Location: UK Year: 2003-2007 Nature of industry: Accounting firms Criteria for selection: Big four accounting firms	Annual reviews	Framework: Critical theory, gender studies Method: Quantitative content analysis	86% of the subjects depicted were employees, 3% clients, 11% others. Among senior management, the majority (81%) are males.
Representation of interest- Gender of the subject(s)				
Benschop and Meihuizen (2002)	Size: 25 companies, 518 images Location: Netherlands Year: 1996 Nature of industry: Mixed Criteria for selection: Listed on stock exchange	Annual reports	Framework: Critical theory, gender studies Method: Quantitative content analysis	71% of the images feature males exclusively, 15% feature females exclusively, 12% feature both male and female subjects and in 1% cases, the gender was unclear. This is mainly due to large number of top managers being male. In general, men are seen more as company insiders.
Duff (2011)	Size: 19 reports, 654 images Location: UK Year: 2003-2007 Nature of industry: Accounting firms Criteria for selection: Big four accounting firms	Annual reviews	Framework: Critical theory, gender studies Method: Quantitative content analysis	52% of the images are exclusively male, 24% are exclusively female and 23% include both male and female subjects.
Kuasirikun (2011)	Size: 222 reports Location: Thailand Year: 1993, 1999, 2007	Annual report	Framework: Ethical philosophy, Contemporary photography theory	For all 3 years, more images included men than women.

	Nature of industry: Various Criteria for selection: Top companies for different sectors, all listed in the Stock Exchange of Thailand		Method: Qualitative content analysis	Images show men largely as bosses and women as subordinate workers
Bujaki and McConomy (2010)	Size: 100 reports, 2884 images Location: Canada Year: 2003 Nature of industry: Various Criteria for selection: All 100 companies on the Toronto Stock Exchange	Annual report	Framework: Gender studies Method: Quantitative content analysis	72% of the images were exclusively of men, 29% of which were board members. Only 14% were exclusively of women subjects and 12% contained both men and women. Men are more likely to be shown in more influential positions, while women wear smiles are shown in less influential positions.
Bujaki and McConomy (2010)	Size: 100 reports, 2884 images Location: Canada Year: 2003 Nature of industry: Various Criteria for selection: All 100 companies on the Toronto Stock Exchange	Annual report	Framework: Gender studies Method: Quantitative content analysis	Energy industry was the only one where the representation of women in senior management roles reflected industry figures. In other industries, they were underrepresented.
Bernardi et al. (2002)	Size: 130 companies Location: USA Year: 2001 Nature of industry: Various Criteria for selection: Fortune 500 companies that have images of their board of directors in the annual report	Annual report	Framework: Gender studies Method: Quantitative content analysis	The proportion of female directors was 14.5% for reports that included images of their boards while it was 11% for those that did not include images of their boards. This indicates that companies that have a higher proportion of women in their board are keen to highlight this fact.
Bernardi et al. (2005)	Size: 52 companies that included images of their board of directors in the annual report Location: USA Year: 2001 Nature of industry: Various Criteria for selection: Fortune 500 companies	Annual report	Framework: Gender studies, Diversity studies Method: Quantitative content analysis	The proportion of female directors was higher in companies that had images of female directors in their annual reports.
Representation of interest- Image setting				
Benschop and Meihuizen (2002)	Size: 25 companies, 518 images Location: Netherlands Year: 1996 Nature of industry: Mixed Criteria for selection: Listed on stock exchange	Annual reports	Framework: Critical theory, gender studies Method: Quantitative content analysis	In 64% of the images, the location is a job location and in 33% cases it is a non-job location.
Duff (2011)	Size: 19 reports, 654 images Location: UK Year: 2003-2007 Nature of industry: Accounting firms Criteria for selection: Big four accounting firms	Annual reviews	Framework: Critical theory, gender studies Method: Quantitative content analysis	In 82% of the images, the location is a job location and in 18% cases it is a non-job location. Males shown more in work locations, females in non-job locations. White subjects shown more in work locations, Black subjects in non-job locations.
Representation of interest- Smiling subject?				
Kuasirikun (2011)	Size: 222 reports Location: Thailand Year: 1993, 1999, 2007 Nature of industry: Various Criteria for selection: Top companies for different sectors, all listed in the Stock Exchange of Thailand	Annual report	Framework: Ethical philosophy, Contemporary photography theory Method: Qualitative content analysis	Images of subjects smiling are a typical feature for labour intensive industries, where women are the majority workforce.

Representation of interest- Race of the subject(s)				
Duff (2011)	Size: 19 reports, 654 images Location: UK Year: 2003-2007 Nature of industry: Accounting firms Criteria for selection: Big four accounting firms	Annual reviews	Framework: Critical theory, gender studies Method: Quantitative content analysis	81% of the images featured exclusively White subjects, while 6% featured only Black subjects and 11% depicted both White and Black subjects. In 3% of the images, the race of the subjects could not be determined. Black subjects less likely to be shown as employees and more likely as beneficiaries and in the company of White subjects.
Bernardi et al. (2005)	Size: 52 companies that included images of their board of directors in the annual report Location: USA Year: 2001 Nature of industry: Various Criteria for selection: Fortune 500 companies	Annual report	Framework: Diversity studies, Gender studies Method: Quantitative content analysis	There is a greater representation of minority ethnic groups in the annual reports of companies that have board members from these ethnic groups.
Representation of interest- Relation between subjects/objects and the viewer				
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	In terms of the horizontal angle of interaction between the subject depicted and the camera, in 47% cases, the subjects were placed at frontal angles to the camera making the interaction possible. In another 41% of the images, the subjects were placed at oblique angles to the camera facilitating less of interaction while only 12% of the images had subjects placed at a side angle to the camera with the least amount of involvement between the two. Environmental images had most high angle images
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	In terms of the vertical angle of interaction between the subject depicted and the viewer, 75% of the subjects were placed at the eye level of the viewer facilitating a connection between them. In 12% of the images, the subjects placed at a lower level, thereby positioning the viewer in power while in 13% of the images, subjects were placed higher than the viewer thereby giving them power.
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	The social distance between the subject and the viewer is evenly distributed between close distance (36%), middle distance (33%), and far distance (30%). The larger the distance between the two, the less personal the relationship between the two. Objects in images were also represented at middle distance from the viewer. Close photographs mostly depicted non-specific category images Social category images were mostly at medium distance Far distance were mostly environmental images

Representation of interest- Relation to CSR				
Garcia and Greenwood (2015)	Size: 10 companies and 266 images Location: USA Year: 2009-10 Nature of industry: Mixed Criteria for selection: Companies listed on specific sustainability indices (Dow Jones Sustainability United States 40 Index, the Ethibel Sustainability Index for the United States, and the FTSE4Good Index Series)	Annual report and Sustainability report	Framework: Visual framing Method: Qualitative content analysis	28% of images were associated with environmental category, 38% with the economic category 21% in the social category and 14% in non-specific categories
Hrasky (2012)	Size: 41 companies and 1257 images Location: Australia Year: 2008-09 Nature of industry: Criteria for selection: Largest companies by market capitalisation	Sustainability report	Framework: Rhetorical analysis Method: Quantitative content analysis	8% of images were associated with environmental category, 12% with the economic category 30% in the social category and 50% in non-specific categories
Representation of interest- Number of images				
Breitbarth et al. (2010)	Size: 16 companies, 8 UK and 8 from Germany, 571 images in total Location: UK and Germany Year: 2005-07 Nature of industry: Various Criteria for selection: Companies listed in FTSE 100 for UK and DAX for Germany	CSR report	Framework: Semiotics Method: Qualitative content analysis	The number of images per page is 0.32 for UK and 0.62 for Germany
Hrasky (2012)	Size: 41 companies and 1257 images Location: Australia Year: 2008-09 Nature of industry: Criteria for selection: Largest companies by market capitalisation	Sustainability report	Framework: Rhetorical analysis Method: Quantitative content analysis	The average number of images used per report is 33 with a standard deviation of 23.
Lee (1994)	Size: Reports for 25 companies at 3 points in time Location: UK Year: 1965,1978,1988 Nature of industry: Several Criteria for selection: Random sample of the largest industrial companies by capital employed as listed by Times 1000	Annual report	Framework: Impression management Method: Quantitative content analysis	The proportion of pictorial material per page concerned with voluntary disclosures marginally increased from 27% in 1965 to 34% in 1988
Davison and Skerratt (2007)	Size: 165 documents Location: UK Year: 2002 Nature of industry: Several Criteria for selection: Entire UK FTSE 100	Annual report and Annual Review	Framework: Impression management Method: Mixed content analysis	The number of pictures used in proportion to length of the report is largely consistent with Lee (1994)'s finding which shows only a marginal increase
Beattie et al. (2008)	Size: 94 companies in 2004 and 240 companies from 1989 Location: UK Year: 1989, 2004 Nature of industry: Criteria for selection: Random selection from UK FTSE 500	Annual report	Framework: Impression management Method: Quantitative content analysis	The number of pictures used in proportion to length of the report is largely consistent with Lee (1994)'s finding which shows only a marginal increase

Graves et al. (1996)	Size: 14 companies, 3 reports each Location: USA Year: Longitudinal study, the 3 years for which reports were analysed varies for each company Nature of industry: Several Criteria for selection: Convenience sample	Annual report	Framework: Television epistemology, Rhetoric Method: Mixed analysis	The number of pictures has increased over the years. This has been done for rhetorical reasons to reinforce truth claims made in the report.
Representation of interest- Size of the image				
Breitbarth et al. (2010)	Size: 16 companies, 8 UK and 8 from Germany, 571 images in total Location: UK and Germany Year: 2005-07 Nature of industry: Various Criteria for selection: Companies listed in FTSE 100 for UK and DAX for Germany	CSR report	Framework: Semiotics Method: Qualitative content analysis	German companies have more than twice the number of full-page images per page in comparison to UK (0.11 to 0.05). Both German and UK companies have almost the same ratio for full page image to total image used (18% and 17%)
Graves et al. (1996)	Size: 14 companies, 3 reports each Location: USA Year: Longitudinal study, the 3 years for which reports were analysed varies for each company Nature of industry: Several Criteria for selection: Convenience sample	Annual report	Framework: Television epistemology, Rhetoric Method: Mixed analysis	The size of the pictures has increased over the years. This has been done for rhetorical reasons to reinforce truth claims made in the report.
Representation of interest- Length of the report				
Campbell (2000)	Size: 33 reports of Marks and Spencer plc Location: UK Year: 1969-1997 (with the exception of 1971 and 1972) Nature of industry: Retail Criteria for selection:	Annual report	Framework: Ethical philosophy Method: Quantitative content analysis	The length of the report has increased over time
Lee (1994)	Size: Reports for 25 companies at 3 points in time Location: UK Year: 1965,1978,1988 Nature of industry: Several Criteria for selection: Random sample of the largest industrial companies by capital employed as listed by Times 1000	Annual report	Framework: Impression management Method: Quantitative content analysis	Total volume of annual report (number of pages) more than doubled from 1965 to 1988
Davison and Skerratt (2007)	Size: 165 documents Location: UK Year: 2002 Nature of industry: Several Criteria for selection: Entire UK FTSE 100	Annual report and Annual Review	Framework: Impression management Method: Mixed content analysis	The length of the annual report has a mean of 90 pages and a standard deviation of 32 with range 48-200.
Beattie et al. (2008)	Size: 94 companies in 2004 and 240 companies from 1989 Location: UK Year: 1989, 2004 Nature of industry: Criteria for selection: Random selection from UK FTSE 500	Annual report	Framework: Impression management Method: Quantitative content analysis	The length of the annual report has continued to grow in size (mean of 26 pages in 1965 to 75 pages in 2004)

8.2 Appendix 2 Reports included in the analysis

Company	Year	Title of the report analysed
BP	2008	Sustainability Review 2008
	2013	Sustainability Review 2013
	2017	Sustainability Report 2017
Chevron	2008	2008 Corporate Responsibility Report
	2013	2013 Corporate Responsibility Report
	2017	2013 Corporate Responsibility Report Highlights
ExxonMobil	2008	2008 Corporate Citizenship Report
	2013	Corporate Citizenship Report 2013
	2017	2017 Sustainability Report Highlights
Shell	2008	Sustainability Report 2008
	2013	Sustainability Report 2013
	2017	Sustainability Report 2017
Sinopec	2008	2008 Sustainable Development Report
	2013	2013 Corporate Social Responsibility Report
	2017	2017 Communication on Progress for Sustainable Development

8.3 Appendix 3 Codebook for analysis

I. Image metadata

Enter the following details of the CSR report for each image analysed

Q1. Title (*Enter full title of the report*)

Q2. Year (*Enter year of publication (4 digits)*)

Q3. Total pages (*Enter the total number of pages in the report*)

Q4. Page number (*Enter page number on which image appears in digits*)

Q5. Company name (*Enter full name of the company as mentioned in the report*)

Q6. Company location (*Enter the name of the country in which the headquarters of the company is located*)

Q7. Select the page on which the image appears

Front cover (1)

Back cover (2)

Section Introduction (3)

General body (4)

Contents page (5)

Q8. Is there acknowledgement of the image source, copyright etc.?

Yes (1)

No (2)

(Lack of acknowledgement of source of image does not imply that the image has not been sourced from external agencies like stock image companies).

Q9. Image size (*Express as percentage i.e. Original picture size in pixels/ Page size in pixels X 100*)

Q10. Median brightness of the image (*As determined using ImageJ image analysis tool*)

Q11. Median saturation of the image (*As determined using ImageJ image analysis tool*)

Q12. Median hue of the image (*As determined using ImageJ image analysis tool*)

Q13. Comparing the extracted image to the way it is used in the report and to other copies of the internet, can you make out if any changes have been made to the original image (mirroring, change in size or colours, cropping etc.)

Yes (1)

No (2)

Unclear (3)

(The assumption here is that the image as extracted by software is the original image)

Q14. If answer to Q13 is yes, then describe this change.

II. Use of image in the CSR context

Q15. By considering the image and the effective text (See Part IV Multimodal context of this codebook for definition), select the CSR category under which the image falls

Economic (1)

(Images depicting industrial assets, production process, manufactured products, offices)

Environmental (2)

(Images depicting renewable energy, planting trees, recycling)

Social (3)

(Images of staff, employee interaction with community and stakeholder groups, health and safety issues)

Others (4)

(Images that cannot be placed exclusively in any/any one of the above categories, Multiple claims, Generic claims, Non-specific subject matter)

Q16. By considering the effective text of the image, select the CSR concept/CSR claim from the below list. If items in the below list does not capture the exact nature of claim, then update the list.

Achievement in sustainability, Aspiration for a better future, Care for health and safety, Caring for the environment, Caring nature, Commitment to sustainability, Community

engagement, Cooperation, Corporate Governance, CSR Aspiration, CSR Integration, Development of local economy, Diversity and Inclusion, Empathy for nature, Employee/partner welfare, Ethical behaviour, External assessment of CSR, Happiness, Humane, Improving efficiency of operation, Improving energy efficiency, Improving security, Ingenuity, Innocence, Innovation, Land reclamation, Leadership, Maintenance of biodiversity, Meeting energy demand, Non-conventional energy development, Oneness with nature, Operational summary, Philanthropy, Power to change, Preserving cultural heritage, Reducing emissions, Respect for human rights, Response to accident/disaster, Response to climate change, Stakeholder engagement, Supportive, Top-down integration, Training and development, Transparency, Trustworthiness, Unspoiled nature, Water management

Q17. By considering the image and the effective text, select the motifs used in the images to negotiate the CSR concept/claim from amongst the below list. If items in the below list does not capture the motif depicted, then update the list.

Awards, Collaborators/Partners, Conference (Broader meaning), Cultural artefacts (Includes Magazine covers etc), Disaster/Accident zone, Diversity, Domestic animals, Educational institutions, Farms, Flowers ,Globe, Green technology/ Technology, Happy adults, Happy children/ Children, Happy employees, Homes, Hospital/Clinic, Laboratory related, Maps, Natural scenery, Office, People, Roads/Vehicular traffic, Senior Management, Sitework, Staff at work/ Staff, Staff engaged in CSR work, Tangible assets, Technical drawings, Train, Trees and Greenery, Urban dwelling, Waterbodies, Wild animals (Includes Birds, insects), Women, Youthfulness

Q18. Does the image and/or effective text denote the negative impact of the corporate activity of the organisation, other organisations in the industry it is associated with or other sustainability issues of note at the time of publication?

Yes (1)

No (2)

(It is to be noted that it is possible that the company has provided an account of its negative impact in a purely text format, such text is however not considered)

Q19. If the answer to Q18 is yes, then describe the sustainability issue depicted.

Q20. Is a CSR claim being made?

Yes (1)

No (2)

Q21. If the answer to Q20 is yes, then describe the CSR claim.

III. Image Properties

Answers to the questions in this section are to be answered by examining the image alone with no reference to the text (Q34 is the only exception)

Q22. Does the image depict people?

Yes (1) (Only answer Q23 to Q56, Skip Q57 to Q82)

No (2) (Only answer Q57 to Q82, Skip Q23 to Q56)

NOTE: Q23 TO Q56 ARE ONLY APPLICABLE FOR PEOPLE IMAGES

Ideational metafunction

Q23. Is the depiction of a single individual or a group of individuals?

Individual (1)

Group (2)

Q24. If group, then how many subjects are there?

2-5 (1)

6-9 (2)

10 and more (3)

Q25. Identify the main subjects depicted in the image. (Express in terms of features of the subjects depicted without referring to text)

Attributes

Q26. What is the gender of the subject(s) depicted?

Male (1)

Female (2)

Male and Female (3)

Unclear (4)

Q27. What is the average age of the subject(s) depicted?

0-15 years (1)

15-30 years (2)

30-50 years (3)

50 years and above (4)

Unclear (5)

Q28. Is a child present in the picture?

Yes (1)

No (2)

Unclear (3)

Q29. What is the race of the subject(s) depicted?

All White (1)

(Typical characteristics include pale skin colouring, straight eyes)

All Black (2)

(Typical characteristics include dark skin, curly hair, relatively wider nose)

All Asian (3)

(Includes people of East and South East Asia whose typical characteristics are straight black hair, light to medium skin colour and slanted eyes and people of South and West Asia with light to brown skin, straight or slightly curly hair and straight or round eyes)

Others (4)

(Includes people who do not fall in any of the above 3 categories and includes people of mixed race, native Americans, Hispanics etc.)

Combinatorial (5)

(Subjects belonging to different races are depicted)

Unclear (6)

Activity

Q30. Describe in words the activity that you see in the image

(clues: behaviour, gestures, physical moves etc.)

Q31. From amongst the following choices, how would you classify the activity?

Action (1)

(Action process depicts an action on the part of the subject toward a goal)

In the example, all of the subjects are seen racing towards a target



Source: www.unsplash.com

Reaction (2)

(Reactional process depicts an action of seeing a phenomenon)

In the example provided, the subject is seen sitting idle and looking in a direction away from the camera



Source: www.unsplash.com

Speech (3)

(Speech process depicts the action of speaking)



Source: www.unsplash.com

Combinatorial (4)

(A combination of two or more of the above processes)

In the example, while one subject is seen looking at the camera, the other is seen talking on the phone in the background- a combination of activities.



Source: www.unsplash.com

Q32. Is/are the some/all of the subject/s smiling?

Yes (1)

No (2)

Unclear (3)

Circumstances

Q33. Describe the setting of the image

Indoor setting (1)

Outdoor setting (2)

Unclear (3)

Identification

Q34. How are the subject(s) depicted in the image related to the company?

(Derive clues both from the image and the surrounding text/s)

Company employees (also including subsidiary companies) (1)

Not an employee (2)

(No relationship to the company is decipherable)

Company associated staff (3)

(Supplier/Contractor/Collaborator)

Combinatorial (4)

(More than one of the above categories)

Unclear (5)

Interpersonal metafunction

Address

Q35. How does the subject(s) depicted relate to the viewer?

Demand (1)

(The subject(s) are looking directly at the viewer, prompting engagement)

In the example, both subjects are looking directly at the camera



Source: www.unsplash.com

Offer (2)

(The subject(s) are looking outside the picture or at someone or something within the image, resulting in lesser engagement)

In the example, a scene is depicted where none of the subjects look at the camera.



Source: www.unsplash.com

Combinatorial (3)

(While some subjects look at the viewer, others do not)

In the example, one of the subjects looks at the camera, while the other is looking in a different direction.



Source: www.unsplash.com

Social distance

Q36. How would you describe the distance between the subject(s) depicted and the viewer?

Intimate distance (1)

(Only the head and the face are visible)



Source: www.unsplash.com

Close personal distance (2)

(The head and the shoulders are visible)



Source: www.unsplash.com

Far personal distance (3)

(The subject is visible from the waist up)



Source: www.unsplash.com

Close social distance (4)

(The entire figure of the subject is visible)



Source: www.unsplash.com

Far social distance (5)

(The entire figure is visible and there is space around it)



Source: www.unsplash.com

Combinatorial (6)

(The many subjects are placed at different distances from the viewer)

In the example, one of the subjects is closer to the camera, while the other is further away from it.



Source: www.unsplash.com

Angle of interaction

Q37. Describe the horizontal angle of interaction between the subject(s) and the viewer.

Frontal angle (1)

(Subject(s) is presented frontally to the viewer)



Source: www.unsplash.com

Oblique angle (2)

(Subject(s) is presented at a certain horizontal angle to the viewer)



Source: www.unsplash.com

Side angle (3)

(Side view of the subject(s) is presented)



Source: www.unsplash.com

Combinatorial (4)

(Subjects are positioned at various horizontal angles to the viewer)

In the example, while one of the subjects is at a frontal angle to the camera, the other is at an oblique angle.



Source: www.unsplash.com

Q38. Describe the vertical angle of interaction between the subject(s) and the viewer.

High angle (1)

(The subject(s) are presented below the eye level of the viewer)



Source: www.unsplash.com

Medium angle (2)

(The subject(s) are presented at the eye level of the viewer)



Source: www.unsplash.com

Low angle (3)

(The subject(s) are presented above the eye level of the viewer)



Source: www.unsplash.com

Combinatorial (4)

(Subject(s) are positioned at various vertical angles to viewer)

In the example, while majority of the subjects are the eye level, one of them is below the eye level



Source: www.unsplash.com

Modality

Q39. Is the sense of depth articulated in the image?

Yes (1)

No (2)

(Running from deep perspective to complete absence the sense of depth will make the image more real)

Q40. How would you describe the background of the image?

Blank (1)

Lightly sketched (2)

Out of focus (3)

Detailed background (4)

Q41. Is there more than a single source of illumination articulated in the image?

Yes (1)

No (2)

Unclear (3)

(The presence or absence of light and shadows brings the sense of illumination of the image)

Q42. In terms of colours used, what is the degree of saturation?

Black and White (1)

Colour (2)

Textual metafunction

Salience

Q43. Is there a presence of a cultural symbol in the image?

Yes (1)

No (2)

Unclear (3)

(The cultural symbol tells the viewer how to read the image. For example, the presence of a Laptop in an image denotes high powered business environment)

Q44. What does the cultural symbol connote?

Q45. In terms of size, what/who is the biggest element of the image?

Q46. Expressed in percentage, what is the approximate size of this element with respect to the image size?

Q47. What is the most prominent colour of the image?

(This information is extracted using the Tin Eye colour extraction tool)

Q48. In terms of tonality, which element is the brightest in the image?

Q49. Is the entire image in focus?

Yes (1)

No (2)

Q50. If the answer to Q49 is No, then name the elements that are in focus.

Q51. Which of the elements of the image have saturated colours?

Information value

Q52. If discernible, what are the elements on the left side of the image?

Q53. If discernible, what are the elements on the right side of the image?

Q54. If discernible, what are the elements on the top side of the image?

Q55. If discernible, what are the elements on the bottom of the image?

Q56. If discernible, what are the elements in the centre of the image?

NOTE: Q57 TO Q82 ARE ONLY APPLICABLE IF THE IMAGE DOES NOT DEPICT PEOPLE

Ideational metafunction

Identification

Q57. What is the nature of the elements that are depicted in the image?

Natural objects (1)

Man-made objects (2)

Combinatorial (3)

Q58. Identify the main object(s) depicted in the image (maximum 3)

Activity

Q59. Does the image depict an activity?

Yes (1)

No (2)

Q60. If yes, then describe this activity in words.

Circumstances

Q61. Describe the setting of the image.

Indoor setting (1)

Outdoor setting (2)

Unclear (3)

Interpersonal metafunction

Social distance

Q62. How would you describe the distance between the object(s) depicted and the viewer?

Close distance (1)

(Only the object is visible)

Middle distance (2)

(Object and some space around it are visible)

Long distance (3)

(Object is seen in the perspective of its surroundings)

Combinatorial (4)

(The many objects are placed at different distances from the viewer)

Angle of interaction

Q63. Describe the horizontal angle of interaction between the object(s) and the viewer.

Frontal angle (1)

(Object is presented frontally to the viewer)

Oblique angle (2)

(Object is presented at a certain horizontal angle to the viewer)

Side angle (3)

(Side view of the object is presented)

Combinatorial (4)

(Object is positioned at various horizontal angles to the viewer)

Q64. Describe the vertical angle of interaction between the object(s) and the viewer.

High angle (1)

(The object(s) are presented below the eye level of the viewer)

Medium angle (2)

(The object(s) are presented at the eye level of the viewer)

Low angle (3)

(The object(s) are presented above the eye level of the viewer)

Combinatorial (4)

(Objects are positioned at various vertical angles to viewer)

Modality

Q65. Is the sense of depth articulated in the image?

Yes (1)

No (2)

(Running from deep perspective to complete absence the sense of depth will make the image more real)

Q66. How would you describe the background of the image?

Blank (1)

Lightly sketched (2)

Out of focus (3)

Detailed background (4)

Q67. Is the sense of illumination articulated in the image?

Yes (1)

No (2)

Unclear (3)

(The presence or absence of light and shadows brings the sense of illumination of the image)

Q68. In terms of colours used, what is the degree of saturation?

Black and White (1)

Colour (2)

Textual metafunction

Saliency

Q69. Is there a presence of a cultural symbol in the image?

Yes (1)

No (2)

Unclear (3)

(The cultural symbol tells the viewer how to read the image. For example, the presence of a Laptop in an image denotes high powered business environment)

Q70. What does the cultural symbol connote?

Q71. In terms of size, what is the biggest element of the image?

Q72. Expressed in percentage, what is the approximate size of this element with respect to the image size?

Q73. What is the most prominent colour of the image? (This information is extracted using the Tin Eye colour extraction tool)

Q74. In terms of tonality, which element is the brightest in the image?

Q75. Is the entire image in focus?

Yes (1)

No (2)

Q76. If the answer to Q75 is No, then name the elements that are in focus.

Q77. Which of the elements of the image have saturated colours?

Information value

Q78. If discernible, what are the elements on the left side of the image?

Q79. If discernible, what are the elements on the right side of the image?

Q80. If discernible, what are the elements on the top side of the image?

Q81. If discernible, what are the elements on the bottom of the image?

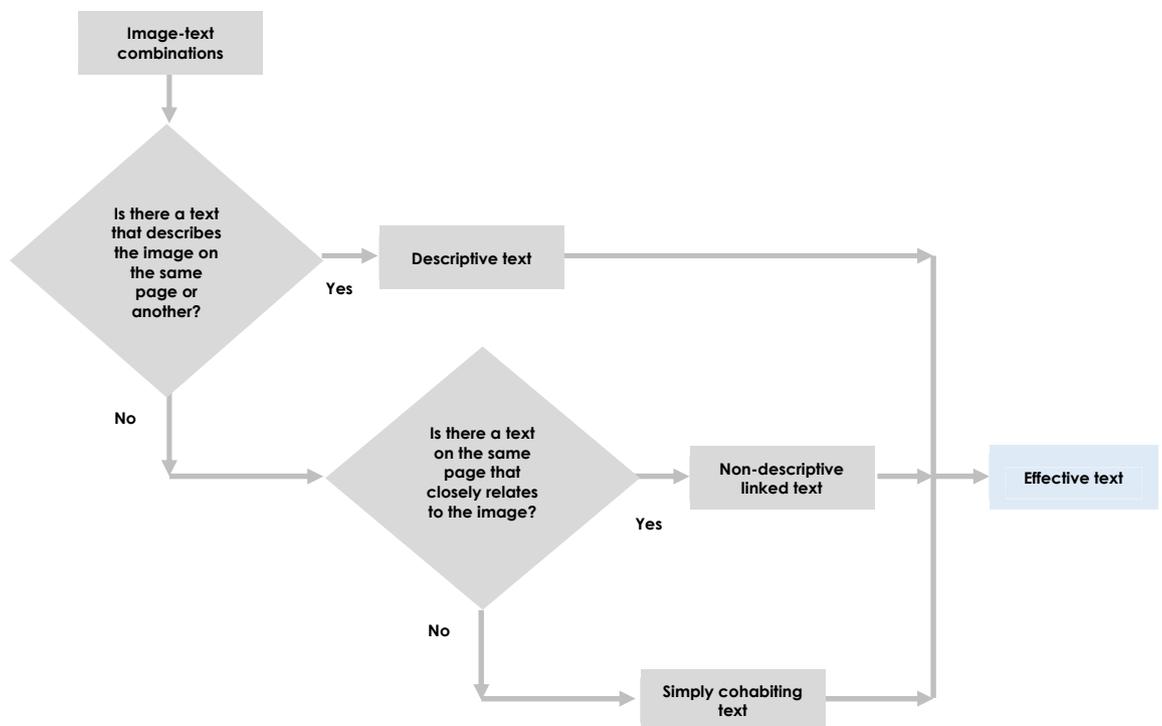
Q82. If discernible, what are the elements in the centre of the image?

IV. Multimodal context

In this context, the texts that are associated with images are considered. The text that becomes the focus of this research is of two types- the 'effective text' and the 'cohabiting text', both of which are considered in several categories in this codebook. The 'effective text' could be of any of the following three types:

- 1) *Descriptive text: The text explains what is depicted in the image.*
- 2) *Non-descriptive, linked text: The text does not describe the image but is of a similar nature and may be associated with the same general theme. For example, the text “Environmental stewardship” and the image of a forest.*
- 3) *Non descriptive, non-linked text (Simply cohabiting text): The text neither describes the image, nor is linked to the image but simply occupies some space in the same page.*

In identifying the ‘effective text’, the procedure to be adopted is displayed in the diagram below



The cohabiting text is simply the text that cohabits the same page as the image irrespective of how it relates to the image or whether it describes it.

Note: It is possible in certain cases for the cohabiting text to be the same as the effective text but is usually not the case

IV(A) Verbal meanings

Q83. Identify the effective text. Which one of the following best describes the nature of the effective text?

Descriptive text (1)

Non-descriptive linked text (2)

Non-descriptive non-linked text (Simply cohabiting text) (3)

In the rest of Section IV(A), meaning is sought purely by analysing the effective text and not by looking at the image

Ideational metafunction

Identification

Q84. Describe in words, who or what is said to be depicted in the image?

Activity

Q85. Describe in words, what activity is said to be taking place?

Circumstances

Q86. Describe in words, where, who with and by what means are these activities said to be carried out?

Attributes

Q87. Describe in words if there is any mention of the qualities and characteristics of elements/subjects?

Interpersonal metafunction

Q88. Based on the clause realizing speech functions used, what can you say regarding the overall 'MOOD' (the way readers are addressed) of the text?

Offer (1)

(For example, Shall I give you the teapot?)

Command (2)

(For example, Give me the teapot!)

Statement (3)

(For example, He's giving her the teapot)

Question (4)

(For example, what is he giving her?)

Statement and Command (5)

Statement and Question (6)

(Scenarios emerged during coding wherein Statement was combined with either Command or Question, these categories were coded separately for comparison)

Q89. On the basis of details of the claim, what can be said with respect to its modality (confidence about what a speaker feels towards the truth or otherwise of a proposition)

Low (1)

(Text provides little detail of an actual issue and instead pertains to an overarching CSR theme)

Median (2)

(Text provides a detailed account of an issue and identifies clearly the actors involved, activity and circumstances)

High (3)

(Alongside a detailed account of an issue and identifying clearly the actors involved, activity and circumstances, the text also provides qualitative explanations over and above that provided in the median category)

Textual metafunction

Q90. Which/who is the subject/object that the text highlights against who/what?

Q91. Are there parts of the text that are made to stand out due to changes in font size or other attributes?

Yes (1)

No (2)

Q92. If answer to Q91 is yes, then what is this text?

IV(B) Intersemiotic complementarity

To answer the questions in this section, reference must be made to the visual and verbal meanings that have been gleaned separately from previous questions. Refer to the following table for directions on the questions that should be referred to

		Ideational metafunction	Interpersonal metafunction	Textual metafunction
Visual	People images	Q23 to Q34	Q35 to Q42	Q43 to Q56
Meanings	Non-people images	Q57 to Q61	Q62 to Q68	Q69 to Q82
Verbal Meanings		Q84 to Q87	Q88 to Q89	Q90 to Q92

Q93. By comparing the visual and verbal meanings associated with the ideational metafunction, describe the intersemiotic sense of relation between the two

Related or similar experiential meaning (1)

Unrelated or dissimilar experiential meaning (2)

Q94. By comparing the visual and verbal meanings associated with the interpersonal metafunction, describe the intersemiotic sense of MOOD between the two

Identical form of address (1)

Non-identical form of address (2)

Q95. By comparing the visual and verbal meanings associated with the interpersonal metafunction, describe the intersemiotic sense of MODALITY between the two

Attitudinal congruence (1)

(A similar kind of attitude)

Attitudinal dissonance (2)

(Opposite or ironic attitude)

Q96. By comparing the visual and verbal meanings associated with the textual metafunction, describe which of the elements are highlighted in the two cases.

Somewhat similar highlighting (1)

Exactly similar highlighting (2)

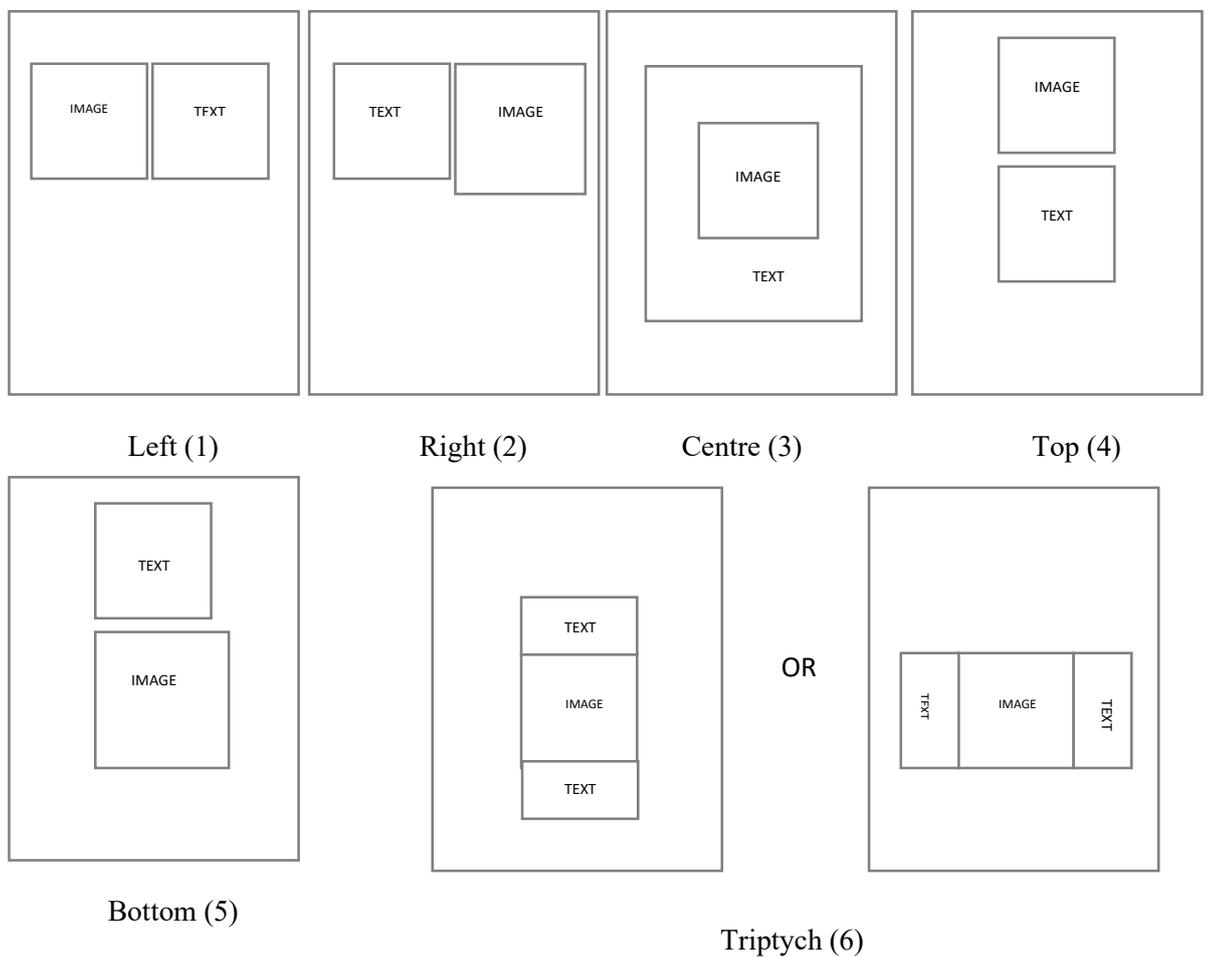
Dissimilar highlighting (3)

IV(C) Image-text relations

In Section IV(C), the questions are to be answered by considering the association of the effective text if on the same page else, the cohabiting text and the image

Information value

Q97. Describe the spatial positioning of the image with respect to the text



Salience

Q98. Of the image and the text, which one is in the background?

Image (1)

Text (2)

At same level (3)

Q99. Is the picture a watermark?

Yes (1) No (2) Partly (3)

Q100. Measure the size of the image relative to size of the text and express this in percentage terms

$$\text{Size} = (\text{Size of the Image (pixels)} / \text{Size of the text (pixels)}) \times 100$$

Q101. Of the image and the text which is the element that attracts your attention (Refer to use of colour and other stylistic devices)?

Image (1)

Text (2)

Same (3)

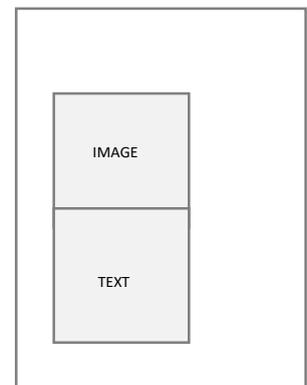
Unclear (4)

Framing

Q102. Are the image and the effective text represented as separate units or as related?

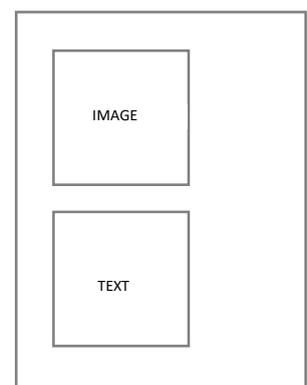
Segregated (1)

(Usually separated by a boundary, the two are separate, occupy different domains and are of a different order)



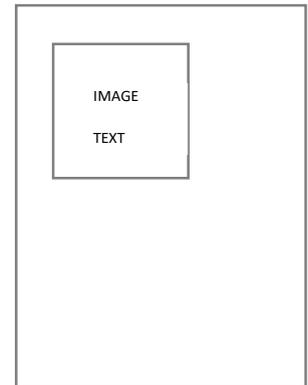
Separated (2)

(The two are separated by empty spaces and there is no physical border)



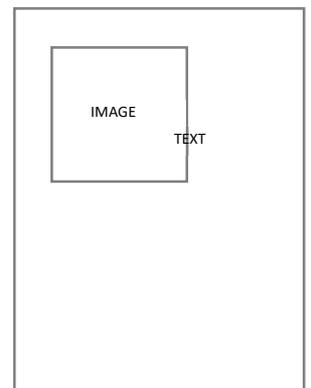
Integrated (3)

(The two occupy the same space and they can be placed over one another)



Overlapping (4)

(Either of the two creeps into the space that is separated for the other)



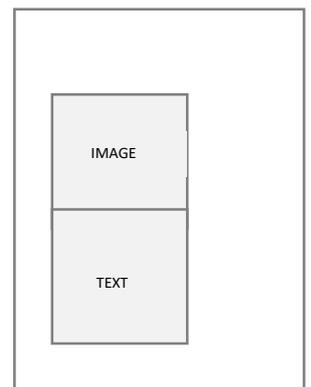
Combinatorial (5)

(Any combination of two or more of the above)

Q103. How are the image and the effective text connected to each other?

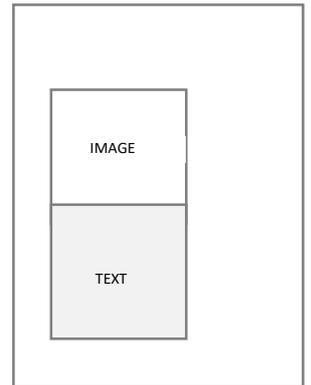
Rhyme (1)

(The two are connected in same or different frames using colour, size, posture etc.)



Contrast (2)

(The two are made to contrast with each other using colour, size, posture etc)



Q104. Additional points of note (if any)

8.4 Appendix 4- Active row categories for CA plots

Variable	Codebook reference and modifications (if any)	Categories	Abbreviation used for CA plot
Representation of interest- Ideational categories -People images- Sub-section- 5.3.1			
Number of subject(s)	Q23 and Q24 The two variables were combined by introducing a category '1 subject' which shows that an individual is depicted and not a group. All categories with more than one subject were combined into one group	More than one subject	>1S
		1 subject	1S
Gender of subject(s)	Q26 Male category was renamed as Male.Only. All other categories were combined to make a new category Female.Also to denote presence of the female gender	Female also	Female.Also
		Male only	Male.Only
Age of the subject(s)	Q27 and Q28 When age is <=15 years, the subject is considered a child making Q27 redundant. All categories apart from unclear age and > 50 years combined to make a new category < 50 years	0-50 years	<50Y
		>50 years	>50Y
		Unclear	Age.Unc
Race of the subject(s)	Q29 Race unclear and other races categories are combined	All Asian	R.Asian
		All black	R.Black
		All white	R.White
		Combinatorial	R.Combo
		Unclear & others	R.Unc.Oth
Activity depicted	Q31 Speech category combined with Action	Action	Action
		Combinatorial	ACT.Comb
		Reaction	Reaction
Smiling subject?	Q32 Unclear category merged with 'No'	No	NO.Smile
		Yes	Smile
Setting	Q33	Indoor setting	Indoor
		Outdoor setting	Outdoor
		Unclear	Setting.Unc

Subject relationship to company	Q34	Combinatorial	Sub.Rel.Combo
		Employee	Comp.Staff
		Not an employee	NOT.Comp.Staff
		Company associated staff	Comp.Asso.Staff
		Unclear	Sub.Rel.Unc
Representation of interest- Ideational categories – Non-people images- Sub-section- 5.3.2			
Nature of object (s)	Q57	Combinatorial	Obj.Depicted.Combo
		Man-made objects	Man-made obj
		Natural objects	Nat obj
Activity depicted?	Q59	Activity depicted	Act depicted
		No activity	Act NOT depicted
Setting	Q61	Indoor setting	Indoor
		Outdoor setting	Outdoor
		Unclear	Setting unc
Representation of interest- Non-ideational categories – All images- Sub-section- 5.3.3			
Viewer relationship	Q35 All images that do not depict people are slotted in the 'offer' category Combinatorial category is combined with the demand category	Demand	Demand
		Offer	Offer
Social distance	Q36(People) & Q62 (Non-people) For images falling under people category (Q35), the categories under Intimate distance, close personal distance and far personal distance were combined under the Close distance category, Close social distance renamed Middle distance and Far social distance renamed Long distance. Combinatorial category remains unchanged. Categories not under Close distance were combined as one category- Not close distance	Close distance	Cl.Dist
		Not close distance	NOT.Cl.Dist
Horizontal angle of interaction	Q37(People) & Q63 (Non-people) All categories that were not Frontal angle were combined under one category- Not frontal angle	Frontal angle	Front.Ang
		Not frontal angle	NOT.Front.Ang
Vertical angle of interaction	Q38(People) & Q64 (Non-people)	High angle	High.Ang
		Medium angle	Med.Ang

	Combinatorial category not included since no cases were found	Low angle	Low.Ang
Background	Q40(People) & Q66 (Non-people) Unclear category not included since no cases were found. All categories that were not Detailed background were combined as one category- Not detailed background	Detailed background	Det.Bkgd
		Not detailed background	NOT.Det.bkgd
Illumination added?	Q41 (People) & Q67 (Non-people) Unclear category not included since no cases were found	Yes	Ill.added
		No	Ill.NOT.added
Cultural symbol present?	Q43(People) & Q69 (Non-people)	Yes	Cul.Sym.YES
		No	Cul.Sym.NO
Entire image in focus?	Q49(People) & Q75 (Non-people) Combinatorial category not included since no cases were found	Yes	All.Img.Infocus
		No	All.Img.NOT.Infocus
Effective text	Q83	Descriptive text	Des.Txt
		Non-descriptive linked text	Link.Txt
		Cohabiting text	Coh.Txt
Spatial positioning	Q97 Right, Top and triptych categories were combined for form a new category Focus spatial positioning while the other categories were combined to form a new category, Not focus spatial positioning	Focus spatial positioning	Focus.Spa.Pos
		Not focus spatial positioning	NOT.Focus.Spa.Pos
Image-text ratio	Q100 All categories that were not ≤ 1 were combined as one category >1	0-1.00	≤ 1
		Above 1	>1
Element of attraction	Q101	Image	Img.Attract
		Text	Txt.Attract
Image-text connectivity	Q103	Rhyme	Rhyme
		Contrast	Contrast
Ideational Intersemiotic complementarity	Q93	Related or similar experiential meaning	Rel.Mean
		Unrelated or dissimilar experiential meaning	Unrel.Mean

Interpersonal intersemiotic complementarity- MOOD	Q94	Identical address	Iden.Address
		Non-identical address	NON.Iden.Address
Interpersonal intersemiotic complementarity- MODALITY	Q95	Attitudinal congruence	Att.Cong
		Attitudinal dissonance	Att.Diss
Textual intersemiotic complementarity	Q96 Somewhat similar highlighting and Exactly similar highlighting were combined into one new category Similar highlighting	Similar highlighting	Sim.High
		Dissimilar highlighting	Diss.High

8.5 Appendix 5 Criteria for assessment of the strength of the supporting evidence for RP1- CSR is a social construct

Variable	Data reference	Strong evidence (+++)	Moderate evidence (++)	Limited evidence (+)
Correspondence analysis- Ideational categories (People images) and CSR				
CSR categories	Fig. 5.3.1(a), Table.5.3.1(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Year of publication	Fig. 5.3.1(a), Table.5.3.1(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Company	Fig. 5.3.1(a), Table.5.3.1(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Correspondence analysis- Ideational categories (Non-people images) and CSR				
CSR categories	Fig.5.3.2(a), Table.5.3.2(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Year of publication	Fig.5.3.2(a), Table.5.3.2(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Company	Fig.5.3.2(a), Table.5.3.2(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Correspondence analysis- Non-Ideational categories and CSR				
CSR categories	Fig.5.3.3(a), Table.5.3.3(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Year of publication	Fig.5.3.3(a), Table.5.3.3(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre	Coefficient of variation the distance of the categories from the barycentre is less than 30%

			is between 30% and 75%	
Company	Fig.5.3.3(a), Table.5.3.3(a)	Coefficient of variation the distance of the categories from the barycentre is greater than 75%	Coefficient of variation the distance of the categories from the barycentre is between 30 -75%	Coefficient of variation the distance of the categories from the barycentre is less than 30%
Motif use, popular claims and CSR				
Motif use	Table 5.4.2(a) Table 6.4(b)	(0-5)/15 reports have the same two most used motifs	(5-10)/15 reports have the same two most used motifs	(11-15)/15 reports have the same two most used motifs
CSR claims	Table 5.4.2(b) Table 6.4(c)	(0-5)/15 reports have the same two most popular claims	(5-10)/15 reports have the same two most popular claims	(11-15)/15 reports have the same two most popular claims
CSR category associations -Social	Fig. 5.4.2(c)	(0-1)/5 trends are the same	(2-3)/5 trends are the same	(4-5)/5 trends are the same
CSR category associations -Economic	Fig. 5.4.2(c)	(0-1)/5 trends are the same	(2-3)/5 trends are the same	(4-5)/5 trends are the same
CSR category associations - Environmental	Fig. 5.4.2(c)	(0-1)/5 trends are the same	(2-3)/5 trends are the same	(4-5)/5 trends are the same
CSR category associations -Others	Fig. 5.4.2(c)	(0-1)/5 trends are the same	(2-3)/5 trends are the same	(4-5)/5 trends are the same

8.6 Appendix 6 Criteria for assessment of the strength of the supporting evidence for RP2-

Visual rhetoric is used in CSR communication

Variable	Data reference	Strong evidence (+++)	Moderate evidence (++)	Limited evidence (+)
Number of images per page	Fig.4.2.1(c)	(4-5)/5 trends show increased image use	(2-3)/5 trends show increased image use	(0-1)/5 trends show increased image use
Size of the image	Fig.4.9.1(a)	There are more images that are either large or full page	There are more images that are small	There are more images that are very small
Manipulation of the image	Fig.4.9.2(a)	(11-15)/15 reports have more images that are manipulated	(5-10)/15 reports have more images that are manipulated	(0-5)/15 reports have more images that are manipulated
Depiction of people	Fig.4.9.3(a)	(11-15)/15 reports have more people images	(5-10)/15 reports have more people images	(0-5)/15 reports have more people images
Visual and Multimodal analysis- Ideation metafunction-People images				
Gender of subject(s)	Fig.4.3(c), Table. 6.2(a)	(11-15)/15 reports have more images with the presence of a female	(5-10)/15 reports have more images with the presence of a female	(0-5)/15 reports have more images with the presence of a female
Subject relationship to company	Fig.4.3(d), Table. 6.2(a)	(11-15)/15 reports have more images with the presence of a non-employee	(5-10)/15 reports have more images with the presence of a non-employee	(0-5)/15 reports have more images with the presence of a non-employee
Race of the subject(s)	Fig.4.3(e), Table. 6.2(a)	(11-15)/15 reports have more images of race that does not reflect demography of country	(5-10)/15 reports have more images of race that does not reflect demography of country	(0-5)/15 reports have more images of race that does not reflect demography of country
Child present?	Fig.4.3(h), Table. 6.2(a)	(11-15)/15 reports have more images where child is present.	(5-10)/15 reports have more images where child is present.	(0-5)/15 reports have more images where child is present.
Smiling subject?	Fig.4.3(i), Table. 6.2(a)	(11-15)/15 reports have more images where subjects are smiling.	(5-10)/15 reports have more images where subjects are smiling.	(0-5)/15 reports have more images where subjects are smiling.
Visual and Multimodal analysis- Ideation metafunction-Non-People images				
Nature of the object(s)	Fig.4.4(a), Table 6.2(b)	(11-15)/15 reports have the presence of a natural object	(5-10)/15 reports have the presence of a natural object	(0-5)/15 reports have the presence of a natural object
Visual and Multimodal analysis- Interpersonal metafunction				
Viewer relationship	Fig.4.5(a), Table 6.2(c)	(11-15)/15 reports have more demand images	(5-10)/15 reports have more demand images	(0-5)/15 reports have more demand images
Social distance	Fig.4.5(b), Table 6.2(c)	(11-15)/15 reports have more images that are at close distance	(5-10)/15 reports have more images that are at close distance	(0-5)/15 reports have more images that are at close distance
Horizontal angle of interaction	Fig.4.5(c), Table 6.2(c)	(11-15)/15 reports have more images that are frontal angle	(5-10)/15 reports have more images that are frontal angle	(0-5)/15 reports have more images that are frontal angle
Vertical angle of interaction	Fig.4.5(d), Table 6.2(c)	(11-15)/15 reports have more images that are not medium angle	(5-10)/15 reports have more images that are not medium angle	(0-5)/15 reports have more images that are not medium angle

Background	Fig.4.5(e), Table 6.2(c)	(11-15)/15 reports have more images that do not have a detailed background	(5-10)/15 reports have more images that do not have a detailed background	(0-5)/15 reports have more images that do not have a detailed background
Illumination added?	Fig.4.5(f), Table 6.2(c)	(11-15)/15 reports have more images which have illumination added	(5-10)/15 reports have more images which have illumination added	(0-5)/15 reports have more images which have illumination added
Visual and Multimodal analysis- Textual metafunction				
Cultural symbol present?	Fig.4.6(a), Table 6.2(d)	(11-15)/15 reports have more images that have a cultural symbol	(5-10)/15 reports have more images that have a cultural symbol	(0-5)/15 reports have more images that have a cultural symbol
Size of the biggest element	Fig.4.6(b), Table 6.2(d)	(11-15)/15 reports have more images wherein the size of the biggest element as large	(5-10)/15 reports have more images wherein the size of the biggest element as large	(0-5)/15 reports have more images wherein the size of the biggest element as large
Entire image in focus?	Fig.4.6(e), Table 6.2(d)	(11-15)/15 reports have more images where the entire image is not in focus	(5-10)/15 reports have more images where the entire image is not in focus	(0-5)/15 reports have more images where the entire image is not in focus
Visual and Multimodal analysis- Image-text relations				
Effective text	Fig.4.7(b), Table 6.3(a)	(11-15)/15 reports have more images that have non-descriptive text	(5-10)/15 reports have more images that have non-descriptive text	(0-5)/15 reports have more images that have non-descriptive text
Spatial positioning	Fig.4.7(c), Table 6.3(a)	(11-15)/15 reports have more instances wherein the image is in focus position	(5-10)/15 reports have more instances wherein the image is in focus position	(0-5)/15 reports have more instances wherein the image is in focus position
Image-text ratio	Fig.4.7(d), Table 6.3(a)	(11-15)/15 reports have more instances wherein the image is bigger than the text	(5-10)/15 reports have more instances wherein the image is bigger than the text	(0-5)/15 reports have more instances wherein the image is bigger than the text.
Element of attraction	Fig.4.7(g), Table 6.3(a)	(11-15)/15 reports have more instances wherein the image is more attractive	(5-10)/15 reports have more instances wherein the image is more attractive	(0-5)/15 reports have more instances wherein the image is more attractive
Image-text connectivity	Fig.4.7(i), Table 6.3(a)	(11-15)/15 reports have more instances wherein the image contrast with text	(5-10)/15 reports have more instances wherein the image contrast with text	(0-5)/15 reports have more instances wherein the image contrast with text
Motif use, popular claims and CSR				
Motif use	Table 5.4.2(a)	(11-15)/15 reports have the same two most used motifs	(5-10)/15 reports have the same two most used motifs	(0-5)/15 reports have the same two most used motifs

8.7 Appendix 7 Criteria for assessment of the strength of the supporting evidence for RP3- Images contrast with verbal text in terms of meaning making in CSR communication

Variable	Data reference	Strong evidence (+++)	Moderate evidence (++)	Limited evidence (+)
Visual and Multimodal analysis- Intersemiotic complementarity				
Ideational intersemiotic complementarity	Fig.4.8(b), Table 6.3(b)	(11-15)/15 reports have more instances of unrelated or dissimilar experiential meaning between image and text	(5-10)/15 reports have more instances of unrelated or dissimilar experiential meaning between image and text	(0-5)/15 reports have more instances of unrelated or dissimilar experiential meaning between image and text
Interpersonal intersemiotic complementarity- MOOD	Fig.4.8(c), Table 6.3(b)	(11-15)/15 reports have more instances of image and text having non-identical address	(5-10)/15 reports have more instances of image and text having non- identical address	(0-5)/15 reports have more instances of image and text having non-identical address
Interpersonal intersemiotic complementarity- MODALITY	Fig.4.8(d), Table 6.3(b)	(11-15)/15 reports have more instances of image and text having attitudinal dissonance	(5-10)/15 reports have more instances of image and text having attitudinal dissonance	(0-5)/15 reports have more instances of image and text having attitudinal dissonance
Textual intersemiotic complementarity	Fig.4.8(e), Table 6.3(b)	(11-15)/15 reports have more instances of image and text having dissimilar highlighting	(5-10)/15 reports have more instances of image and text having dissimilar highlighting	(0-5)/15 reports have more instances of image and text having dissimilar highlighting

8.8 Appendix 8 Criteria for assessment of the strength of the supporting evidence for RP4- CSR is being visualised using a socially shared vocabulary in CSR reports.

Variable	Data reference	Strong evidence (+++)	Moderate evidence (++)	Limited evidence (+)
Number of images per page	Fig.4.2.1(c)	(4-5)/5 trends are the same	(2-3)/5 trends are the same	(0-1)/5 trends are the same
Size of the image	Fig.4.9.1(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Depiction of people	Fig.4.9.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
CSR category images vs year	Fig.5.2.1(a)	3/3 trends are the same	2/3 trends are the same	(0-1)/3 trends are the same
CSR category images vs company	Fig.5.2.1(b)	(4-5)/5 trends are the same	(2-3)/5 trends are the same	(0-1)/5 trends are the same
Visual and Multimodal analysis- Ideation metafunction-People images				
Age of the subject(s)	Fig.4.3(a), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Number of subject(s)	Fig.4.3(b), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Gender of subject(s)	Fig.4.3(c), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Subject relationship to company	Fig.4.3(d), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Race of the subject(s)	Fig.4.3(e), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Activity classification	Fig.4.3(f), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Image setting	Fig.4.3(g), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Child present?	Fig.4.3(h), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Smiling subject?	Fig.4.3(i), Table. 6.2(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Visual and Multimodal analysis- Ideation metafunction-Non-People images				
Nature of the object(s)	Fig.4.4(a), Table 6.2(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Activity depicted?	Fig.4.4(b), Table 6.2(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Image setting	Fig.4.4(c), Table 6.2(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend

Visual and Multimodal analysis- Interpersonal metafunction				
Viewer relationship	Fig.4.5(a), Table 6.2(c)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Social distance	Fig.4.5(b), Table 6.2(c)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Horizontal angle of interaction	Fig.4.5(c), Table 6.2(c)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Vertical angle of interaction	Fig.4.5(d), Table 6.2(c)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Background	Fig.4.5(e), Table 6.2(c)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Illumination added?	Fig.4.5(f), Table 6.2(c)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Visual and Multimodal analysis- Textual metafunction				
Cultural symbol present?	Fig.4.6(a), Table 6.2(d)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Size of the biggest element	Fig.4.6(b), Table 6.2(d)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Entire image in focus?	Fig.4.6(e), Table 6.2(d)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Visual and Multimodal analysis- Image-text relations				
Effective text	Fig.4.7(b), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Spatial positioning	Fig.4.7(c), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Image-text ratio	Fig.4.7(d), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Background mode	Fig.4.7(e), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Image- a watermark?	Fig.4.7(f), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Element of attraction	Fig.4.7(g), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Image-text separation	Fig.4.7(h), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Image-text connectivity	Fig.4.7(i), Table 6.3(a)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend

Visual and Multimodal analysis- Intersemiotic complementarity				
Ideational intersemiotic complementarity	Fig.4.8(b), Table 6.3(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Interpersonal intersemiotic complementarity- MOOD	Fig.4.8(c), Table 6.3(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Interpersonal intersemiotic complementarity- MODALITY	Fig.4.8(d), Table 6.3(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Textual intersemiotic complementarity	Fig.4.8(e), Table 6.3(b)	(11-15)/15 reports have the same dominating trend	(5-10)/15 reports have the same dominating trend	(0-5)/15 reports have the same dominating trend
Correspondence analysis- Ideational categories (People images) and CSR				
CSR categories	Fig. 5.3.1(a), Table.5.3.1(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Year of publication	Fig. 5.3.1(a), Table.5.3.1(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Company	Fig. 5.3.1(a), Table.5.3.1(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Correspondence analysis- Ideational categories (Non-people images) and CSR				
CSR categories	Fig.5.3.2(a), Table.5.3.2(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Year of publication	Fig.5.3.2(a), Table.5.3.2(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Company	Fig.5.3.2(a), Table.5.3.2(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Correspondence analysis- Non-Ideational categories and CSR				
CSR categories	Fig.5.3.3(a), Table.5.3.3(a)	Coefficient of variation the distance of the categories from	Coefficient of variation the distance of the categories from the barycentre is	Coefficient of variation the distance of the categories from

		the barycentre is less than 30%	between 30% and 75%	the barycentre is greater than 75%
Year of publication	Fig.5.3.3(a), Table.5.3.3(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Company	Fig.5.3.3(a), Table.5.3.3(a)	Coefficient of variation the distance of the categories from the barycentre is less than 30%	Coefficient of variation the distance of the categories from the barycentre is between 30% and 75%	Coefficient of variation the distance of the categories from the barycentre is greater than 75%
Motif use, popular claims and CSR				
Motif use	Table 5.4.2(a) Table 6.4(b)	(11-15)/15 reports have the same two most used motifs	(5-10)/15 reports have the same two most used motifs	(0-5)/15 reports have the same two most used motifs
CSR claims	Table 5.4.2(b) Table 6.4(c)	(11-15)/15 reports have the same two most popular claims	(5-10)/15 reports have the same two most popular claims	(0-5)/15 reports have the same two most popular claims
CSR category associations -Social	Fig. 5.4.2(c)	(4-5)/5 trends are the same	(2-3)/5 trends are the same	(0-1)/5 trends are the same
CSR category associations -Economic	Fig. 5.4.2(c)	(4-5)/5 trends are the same	(2-3)/5 trends are the same	(0-1)/5 trends are the same
CSR category associations -Environmental	Fig. 5.4.2(c)	(4-5)/5 trends are the same	(2-3)/5 trends are the same	(0-1)/5 trends are the same
CSR category associations -Others	Fig. 5.4.2(c)	(4-5)/5 trends are the same	(2-3)/5 trends are the same	(0-1)/5 trends are the same

8.9. Appendix 9 Evaluation of the strength of the supporting evidence for RP1- CSR is a social construct

Strong evidence (+++), Moderate evidence (++), Limited evidence (+)

Representation of interest	Variable	Evaluation
Correspondence analysis- Ideational categories (People images) and CSR	CSR categories	++
	Year of publication	++
	Company	++
Correspondence analysis- Ideational categories (Non-people images) and CSR	CSR categories	+
	Year of publication	++
	Company	++
Correspondence analysis- Non-Ideational categories and CSR	CSR categories	++
	Year of publication	+
	Company	++
Motif use, popular claims and CSR	Motif use	++
	CSR claims	+++
	CSR category associations -Social	++
	CSR category associations -Economic	++
	CSR category associations -Environmental	++
	CSR category associations -Others	++

By averaging the results of the evaluation from all variables, overall, there is moderate supporting evidence (++) for the proposition that CSR is a social construct.

8.10 Appendix 10 Evaluation of the strength of the supporting evidence for RP2-Visual rhetoric is used as a legitimating tool in CSR communication

Strong evidence (+++), Moderate evidence (++), Limited evidence (+)

Representation of interest	Variable	Evaluation
Generic categories	Number of images per page	+
	Size of the image	+
	Manipulation of the image	+
	Depiction of people	+++
Visual and Multimodal analysis- Ideation metafunction-People images	Gender of subject(s)	++
	Subject relationship to company	++
	Race of the subject(s)	+
	Child present?	+
	Smiling subject?	+
Visual and Multimodal analysis- Ideation metafunction-Non-People images	Nature of the object(s)	+++
Visual and Multimodal analysis- Interpersonal metafunction	Viewer relationship	+
	Social distance	+++
	Horizontal angle of interaction	++
	Vertical angle of interaction	+
	Background	++
	Illumination added?	+
Visual and Multimodal analysis- Textual metafunction	Cultural symbol present?	+++
	Size of the biggest element	+++
	Entire image in focus?	+
Visual and Multimodal analysis- Image-text relations	Effective text	++
	Spatial positioning	+++
	Image-text ratio	+++
	Element of attraction	+++
	Image-text connectivity	+++
Motif use, popular claims and CSR	Motif use	++

By averaging the results of the evaluation from all variables, overall, there is moderate supporting evidence (++) for the proposition that visual rhetoric is used as a legitimating tool in CSR communication

8.11 Appendix 11 Evaluation of the strength of the supporting evidence for RP3- Image contrasts with verbal text in terms of meaning making in CSR communication.

Strong evidence (+++), Moderate evidence (++), Limited evidence (+)

Representation of interest	Variable	Evaluation
Visual and Multimodal analysis- Intersemiotic complementarity	Ideational intersemiotic complementarity	+
	Interpersonal intersemiotic complementarity- MOOD	+
	Interpersonal intersemiotic complementarity- MODALITY	+
	Textual intersemiotic complementarity	+

By averaging the results of the evaluation from all variables, overall, there is limited supporting evidence (+) for the proposition that image contrasts with verbal text in its use as a rhetorical device in CSR communication

8.12 Appendix 12 Evaluation of the strength of the supporting evidence for RP4- CSR is being visualised using a socially shared vocabulary in CSR reports.

Strong evidence (+++), Moderate evidence (++), Limited evidence (+)

Representation of interest	Variable	Evaluation
Generic categories	Number of images per page	+++
	Size of the image	+++
	Depiction of people	+++
	CSR category images vs year	+++
	CSR category images vs company	+++
Visual and Multimodal analysis- Ideation metafunction- People images	Age of the subject(s)	+++
	Number of subject(s)	+++
	Gender of subject(s)	+++
	Subject relationship to company	+++
	Race of the subject(s)	+++
	Activity classification	++
	Image setting	++
	Child present?	+++
	Smiling subject?	+++
Visual and Multimodal analysis- Ideation metafunction- Non-People images	Nature of the object(s)	+++
	Activity depicted?	+++
	Image setting	+++
Visual and Multimodal analysis- Interpersonal metafunction	Viewer relationship	+++
	Social distance	+++
	Horizontal angle of interaction	+++
	Vertical angle of interaction	+++
	Background	+++
	Illumination added?	+++
Visual and Multimodal analysis- Textual metafunction	Cultural symbol present?	+++
	Size of the biggest element	+++
	Entire image in focus?	+++
Visual and Multimodal analysis- Image-text relations	Effective text	++
	Spatial positioning	+++
	Image-text ratio	++
	Background element	+++
	Image- a watermark?	+++
	Element of attraction	+++
	Image-text separation	+++
	Image-text connectivity	+++
Visual and Multimodal analysis- Intersemiotic complementarity	Ideational intersemiotic complementarity	+++
	Interpersonal intersemiotic complementarity- MOOD	+++

	Interpersonal intersemiotic complementarity- MODALITY	+++
	Textual intersemiotic complementarity	+++
Correspondence analysis- Ideational categories (People images) and CSR	CSR categories	++
	Year of publication	++
	Company	++
Correspondence analysis- Ideational categories (Non-people images) and CSR	CSR categories	+++
	Year of publication	++
	Company	++
Correspondence analysis- Non-Ideational categories and CSR	CSR categories	++
	Year of publication	+++
	Company	++
Motif use, popular claims and CSR	Motif use	++
	CSR claims	+
	CSR category associations -Social	++
	CSR category associations -Economic	++
	CSR category associations -Environmental	++
	CSR category associations -Others	++

By averaging the results of the evaluation from all variables, overall, there is strong supporting evidence (+++) for the proposition that CSR is being visualised using a socially shared vocabulary in CSR reports.

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