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Face work in annual reports
A study of the management of encounter through annual reports, informed by Levinas and Bauman

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Abstract

Purpose – Annual reporting has moved from the conveyance of "simple" accounting numbers and more towards narrative, graphical, pictorial and broader aesthetic content conveyance. At the same time, there has been a small but growing discussion of the work of Emmanuel Levinas and Zygmunt Bauman and in particular the ethic of the Other. The aim of this paper is to explore the presence of faces in annual reports.

Design/methodology/approach – Based on initial observations from the analysis of human representations in the annual reports of 14 companies for all years 1989 to 2003 (210 annual reports), the paper interprets the increase from a Levinasian perspective, drawing substantially from Bauman's articulation of Levinas' ethic of the Other. Particularly within the work of Levinas, this ethic is articulated through the nakedness of the face. Analysis is partly performed through illustration of the site of audiencing, a key visual methodology, in annual report images.

Findings – A significant rise in total human representation over time is interpreted in Levinasian terms and the range of sites of audiencing is demonstrated. Arguments are discussed that suggest a counter-hegemonic understanding of the corporations' responsibility to the Other.

Originality/value – The paper provides a critical analysis of what this kind of face work means within the context of Levinas' ethics of the Other. The paper explores what this kind of face work means for the possibility of Levinasian-inspired moral development and the potential for a counter-hegemonic face work that may promote accountability.

Keywords Annual reports, Accountancy, Visual media

Paper type Research paper

It is only in a world without a face that absolute nihilism can establish its law (Finkielkraut, 1997, p. 113).

1. Introduction

The aim of this paper is to explore the presence of faces in annual reports (Plate 1). We introduce a number of observations on the changing portrayal of human faces in annual reports then, drawing on the work of Emmanuel Levinas and Zygmunt Bauman, explore two general and related questions. First, to what extent do corporations use images of human faces in their annual reports, and second, how do these images "work"?

There has been a perceptible change in company annual reports over the past few decades. They now look and quite literally feel different. Campbell *et al.* (2006) noted a substantial lengthening of the documents over time from an average of 37 pages in 1974 to 90 pages in 2000. In addition, however, Hopwood (1996, p. 55) observed that, "the accounting data are now a mere technical appendix to a highly sophisticated product of the design environment". Annual reports no longer just communicate simple financial data: they are designed to convey complex multi-messages to a number of different constituencies and are now "used" by executives, sales representatives and personnel departments for a number of different purposes (Preston *et al.*, 1996). As a consequence, academic attention has moved away from the numbers to the narrative (Smith and Taffler, 2000), graphical (Beattie and Jones, 2002), pictorial (Davison, 2004, 2007) and broader aesthetic content of reports (Preston *et al.*, 1996). At the same time, within a completely different stream of the accounting ethics literature, a discussion has emerged concerning the work of Emmanuel Levinas and in particular his ethic of the Other (Shearer, 2002; MacIntosh, 2004; Roberts, 2003; McKernan and Kosmala MacLullich, 2004): an ethic that is articulated by Levinas,

Plate 1.

more than analogically through the naked face. Bauman's sociological translation of Levinas has also appeared in the literature specifically in relation to the Holocaust (see for example, McPhail, 2001; Funnell, 1998). This paper brings both streams of literature together through an analysis of human faces in annual reports.

Commencing from an analysis of the annual reports of 14 UK FTSE top 100 companies, each over a 14-year period, the paper notes firstly that there ... been a significant increase in human representation, in the form of the human face, in annual reports. This observation provides the basis for a general reflection on what this may mean when viewed through Levinas's and Bauman's work. In particular, we draw on some critical visual studies to explore the kinds of work that faces do on observers and we then discuss what this work means for the possibility of a Levinasian confrontation with the face of the Other. As such the paper represents a response to Preston et al's. (1996, p. 113) call over a decade ago for an increased, "critical dialogue that focuses upon the representational, ideological and constitutive role of images in annual reports".

The remainder of the paper is structured as follows: the next section outlines the theoretical foundation for the study. We provide a brief discussion of the changing nature of corporate annual reports; briefly delineate Levinas' ethical phenomenology and explain how Zygmunt Bauman translates Levinas into a form of sociological analysis. Section 3 focuses on our first question and briefly describes the results of a small empirical study of the emergence of human faces in corporate annual reports. Section 4 focuses on how these faces might be seen to work. The section draws on some critical visual studies literature in order to explore the nature of the work accomplished by pictures of faces in positioning of spectators. We then proceed to engage with the final step in our analysis: the anchoring of these images within the annual reports in particular. The paper concludes in section 5 with a summary of our main contentions.

2. Literature and context
Design and the annual report
The annual report has become the focus of increased attention over recent years. There are seemingly now a broad range of factors impinging upon and influencing the composition and look of these reports (Hopwood, 1996). It is now a complicated admixture of voluntary and non-voluntary disclosure (Stanton and Stanton, 2002) and there is a growing awareness of the multifaceted and complex role it plays in communicating information to the corporation's target audience(s). The corporate annual report has thus metamorphosed into a marketing and public relations document that reflects both the organisation's consciousness of its audience (McKinstry, 1996) and its self image (Roberts, 2003). The composition of the report, the narrative, images, graphs and numbers, are marshalled to convey a particular message to the firm's stakeholders, and primarily its financial stakeholders, although its influence and impact extends far beyond this group (McKinstry, 1996).

Different studies have focused on various emergent characteristics of this new form of annual report. Smith and Taffler's work (1995, 2000; see also Aerts, 1994; Sydserff and Weetman, 1999) has focused on the use of narrative and there has been extensive work on the use of graphical presentations (Beattie and Jones, 1997, 2001, 2002; Mather et al., 1996, 2000). However, the most pertinent body of work as far as this current paper is concerned is that which has focused on the use of images in annual reports (Preston et al., 1996; Graves et al., 1996; McKinstry, 1996; Davison, 2004, 2007).

The majority of accounting research on the proliferation of visual and other sensual elements in the annual report has specifically focused on the use of photographs (Preston *et al.*, 1996; Graves *et al.*, 1996; McKinstry, 1996; Davison, 2004, 2007; Preston and Young, 2000). The recognition of the increased use of images in the accounts has been accompanied by speculation as to the purpose they serve, or rather how they "work". Graves *et al.* (1996) for example, found an increase in the use of images in the study of 14 US companies between 1949 and 1961. They suggested that these images perform a non-trivial function, arguing that they constitute an important part of the overall rhetoric or discourse of annual reports and as such support the truth claims contained within them (see also Rose, 2001). Preston and Young (2000), similarly suggested that the emergence of mediascapes within annual reports serve a constitutive function. In particular they focus on their role in the construction of corporations as global entities.

Of course the proliferation of images has not just been confined to the business reporting arena. Much has been written on the proliferation of the visual and what has been termed the ocular centrism of contemporary Western culture in general[1]. Within the accounting literature, the theorisation has focused on the social context within which this shift has emerged. McKinstry (1996) focused on the increased proliferation of design. He suggested that the increased use of visual images reflects the fact that annual reports are now worked on by graphic designers. Other research has focused specifically on exploring the relationship between the visualisation of annual reports, ways of knowing and constructed subjectivity. For example, in their US study, Graves *et al.* (1996, p. 62) focused on broader socio-cultural shifts in ways of knowing precipitated through the proliferation of television. They suggested that the changes in annual report formats reflect and reproduce cultural modalities and in this instance represent a broader shift towards the epistemology of television. In other words they reflected a cultural shift in ways of knowing and experiencing knowledge. They went on to say that, "their function is to persuade the report reader of the truth claims of the accounts and thus to perpetuate the values that reside in them". Preston *et al.* (1996) similarly focused on "ways of seeing" the images in annual accounting and outlined conventional/transparent, neo-Marxist and postmodernist examples. These perspectives were not so much presented as a list from which we are to choose, but an array of views that contribute towards our understanding of the reporting function and broader society. Preston and Young (2000) focused specifically on the way pictures and images are implicated and employed in the construction of corporations as global entities and how these representations reflexively construct the meaning of "global". Preston *et al.* (1996) concluded that current image work stifles the possibility of critical engagement, arguing that they encourage:

> [...] a way of seeing corporate images as inseparable from a vast visual apparatus in which the subject and reality have been constituted in the twentieth century. In this respect, images do not represent, they create reality. Critique is, thus, no longer a question of unmasking false representations of reality or ideology, but rather a question of both revealing and subverting the functioning of the collective apparatuses of subjectivity and reality production, of which mechanical reproduction and increasingly, the electronic production of images are part. It suggests an end to critiques based on binary oppositions (Preston *et al.*, 1996, p. 134).

Rose (2001), however, presented a less hegemonic view of images, contending that they can also act as sites of resistance. In the analysis that follows in section 3, we suggest a more dialectical view of the work of human faces.

Levinas, the face and Bauman

Within an entirely different stream of accounting ethics literature there is a small but growing discussion of the ethics of Emmanuel Levinas (Shearer, 2002; MacIntosh, 2004; Roberts, 2003; McKernan and Kosmala MacLullich, 2004) and also Zygmunt Bauman's sociological translation of Levinas' work[2] (McPhail, 2001; Funnell, 1998; Junge, 2001, Tester, 2002). We contend that there is a resonance between this emerging body of work and developments within corporate reporting, particularly in relation to representations of humans within these documents, and it is to this resonance that we now turn. We initially clarify our interpretation of Levinas's perspective then we explore Bauman's translation of Levinas's work into a form of sociological analysis (Tester, 2002). Finally, we draw on Bauman's sociology of adiaphorization (or disinterestedness) to clarify the interests of this paper.

According to Levinas, morality begins in the face to face. Similarly, Bauman argued that, "morality is the encounter with the Other as face" (Bauman, 1993, p. 48). And not only morality but I, myself, am constituted through my facing up to the Other (Bauman, 1993). Levinas commented:

> The absolute nakedness of a face, the absolute defenceless face, without covering, clothing or mask, is what opposes my power over it, my violence and opposes it in an absolute way, with an opposition which is opposition itself (cited in Bauman, 1993, p. 73).

These quotes establish a connection between Bauman and Levinas around the notion of the face. In this section we set out our understanding of the nature of this connection and the notion of the face.

The face is therefore fundamental to understanding Levinas's philosophy (and Bauman's sociology). However, as these quotes indicate, the idea of the face, like some other aspects of Levinas' writing, is less than transparent. Indeed, there has been some considerable debate about what he meant. Moran (2006, p. 347), for example, has noted that, "no term in Levinas' strange moral vocabulary has been subject to more analysis or given rise to more confusion [than that concerning the face]". Our understanding of the term commences from the observation that Levinas was a student of Edmund Husserl[3] and was thereby significantly influenced by his phenomenology (Moran, 2006).

We suggest that Levinas approached ethics from a radically different perspective from traditional moral philosophy. A major contribution of his work is that he approached ethics from a phenomenological perspective. For Levinas, ethics is not grounded in the questions, "what should I do?" or "why is it important that I behave in that way?" Where Husserl's phenomenological method involved asking, "what is the meaning of the thing as it presents itself to us?", so Levinas asked, "how does the experience of ethics present itself to us; what is the given-ness of ethics?" He concluded that it presents itself through *the Other*, through the encounter with the face; through the face to face. Levinas was therefore interested in the phenomenology of otherness and located the phenomenological given-ness of ethics in the relationship between myself and the Other. Part of the basis of this paper is therefore informed by Levinas' approach to ethics, in the sense that it provoked us to consider the phenomenological encounter with faces in annual reports and to question whether these encounters could be construed in any sense as ethical encounters within Levinas' terms.

We suggest that Levinas' position is grounded in consciousness and in particular on an implicit criticism of the Cartesian ego: *cogito ergo sum* ("I think therefore I am"). For Levinas, consciousness is always consciousness *of something*. It is "meaningfulness, thoughts casting themselves towards something that shows itself in them" (Levinas, 1993, p. 153). What this means is that a human being is not an, "isolated ego" (Moran, 2006, p. 328). Berger (1972, p. 1) similarly argues, "[s]eeing comes before words. The child looks and recognises before it can speak," and for Levinas, and many cognitive psychologists (see for example Gauthier *et al.*, 2000) the child's looking at faces plays a fundamental role in the development of individual subjectivity. As Moran (2006) said, it is the experience of an "I" that is not myself that is constitutive of my self. Moran (2006, p. 321) explained that for Levinas, "all social interaction is already in some sense taking place within the sphere of the other, the demand for ethics is always present, and as such it is an inescapable aspect of being human". Levinas' grounding of ethics in the phenomenology of otherness, is therefore a very different starting point from, for example, Rousseau, Locke, Hobbes and Hume. The beginning of ethics is not associated with my psychological preference for security, not my willingness to give up power to the State so that I can live in peace within a community. Rather, it is the way the face of the Other calls on me to curtail my power. Levinas' starting point is not what I get out of ethics, but rather the infinite claim it places upon me. He explained (in Bauman, 1993, p. 48), "In relation to the Face, what is affirmed is asymmetry; in the beginning, it does not matter who the other is in relation to me – that is his business". Moran (2006, p. 348) remarked, "The face stands in opposition to the will to be … against the will to power … We find ourselves addressed by the other". Each face communicates, saying, "Here I am," and in doing so it calls for justice. Moran (2006, p. 321) explained that for Levinas, the phenomenology of ethics involves, "the effort to constrain one's freedom and spontaneity in order to be open to the other person, or more precisely to allow oneself to be constrained by the other". That is its given-ness. Drawing on this interpretation of Levinas, we were provoked to further question the potential work of faces in annual reports in terms of the construction of the observer as a moral subject.

We therefore contend that Levinas employed the term "face" in both a literal and allegorical sense. He used it to refer to the literal encounter with another face. While it's easy to be deterred by Levinas's rhetoric, there is certainly evidence that the literal face-to-face does play an important role in consciousness and the development of neural networks[4]. Kaulingfreks and ten Bos (2007, p. 307) for example commented:

> The idea of the face is not simply based on eye contact, Yet, by choosing the face as an idea or concept that grounds ethics, Levinas clearly relies on some sort of ocular centrism. Again and again, Levinas makes clear how important the gaze is for it is the gaze that allows us to break through the form in which the other appears.

Moran (2006, p. 350) continued: However, Levinas also uses the term to refer to everything that evades objectification: for everything that evokes a willingness to serve the other for its own sake. There is a sense also in which the face to face is used to refer to more than a phenomenological description of how ethics presents itself to us. It is also an injunction. If I don't see something as having a face, it has no call on me and I have no responsibility towards it.There is therefore also a prescriptive element in Levinas's work that seems to be demanding us to see the face. Translating this

perspective into the context of the annual report we then wonder whether the existence of faces in annual reports might be seen to represent a crowd of opportunities to be disrupted by the claims of others upon us. Yet the fact that this does not generally happen shouldn't be taken as self evident. As we shall contend below, when we consider the work of Bauman, in modern society, a lot of work goes into ensuring that we don't come face to face with the Other: that our encounter with the Other is not, in Levinas' terms, an ethical encounter.

Levinas' ethics is therefore quite fundamentally based on the phenomenology of the experience of the Other. While he employs the face in a literal way to refer to the conscious encounter with the Other, he also equates the face with ethics and asks that we ascribe the face to the Other. Having introduced Levinas' conception of face, we now want to turn to Bauman's sociological application of Levinas' work and in particular to the insights that he gives into the way in which individuals experience other faces within a modern social context. We find Bauman's work helpful precisely for the insights it provides into the observation that despite the proliferation of images of others' faces, they do not generally evoke a sense of responsibility. Bauman's application of Levinas is one way of thinking about why this might be the case.

Bauman's sociological translation of Levinas has appeared within the accounting literature specifically in relation to the Holocaust (see for example McPhail, 2001; Funnell, 1998). Bauman uses Levinas both to understand and to cope with his understanding of the Holocaust (Tester, 2002). First, drawing on Levinas, Bauman views the Holocaust not as an aberration, but as the clearest representation of modern society. Modernity's civilizing mission, contends Bauman, ultimately leads to Holocaust. He contends that it is the consequence of the administration of rules and laws enacted in order to enable individuals to live together. It occurs because the proximity of innate moral impulse (the face) is replaced by a legislative and bureaucratic relationship. Bauman therefore draws on Levinas in an analytical sense, in order to explain the Holocaust, but he also sees in Levinas a sense of hope. Tester (2002, p. 56) provides an example of the dual analytical and normative function of the presence of Levinas in Bauman's work. First, he explains, "his concern, following his study of the Holocaust was with the failure of the law. The law can't be depended on". However, he also alludes to the normative function that Levinas's ethics of alterity serves. Tester (2002) explains:

> Levinas is present in Bauman's work (and his presence is utterly incontrovertible) because he provides an escape from the pit of nihilism ... The use of Levinas represents a kind of uncommon faith in humanity. At least uncommon in the sense of not being a common characteristic of sociological research.

It is important for the purpose of this paper and our analysis of human faces within annual accounts, to identify this dual analytical and normative helix.

The normative injunction is therefore necessary because, according to Bauman, the face has been dehumanised. He suggests that, within contemporary society, the encounter with the Other is managed to such an extent that the Other has lost its ethical claim. The face has been effaced in "a process similar to dehumanisation" (Bauman, 1993, p. 127). Tester (2002, pp. 68-69) explains further:

But as Bauman has also argued, social relationships and institutions mean that the possibility of any direct and undistorted relationship between the individual and the Other is either wholly dismantled (this is the nub of Bauman's sociology of adiaphorization); (Bauman, 1991) or mediated through social categories such as ethnicity, race, gender, religion, community and so forth (this explains Bauman's attack on communitarian politics and multiculturalism; Bauman, 1999, pp. xxxvi–xlv).

Junge (2001) makes a similar point when he says:

> It is the Face that calls forth my responsibility, and it calls it forth as Face, in its absolute alterity. The Other can never be "totalized", subsumed under some broader category such as "black", "brother in Christ", "Jew". It is the Face which has moral authority and nothing else. Such things as moral laws, reciprocity, particular human attributes have therefore no moral significance. Morally, they are nothing but dangerous distractions from the Face, irrelevancies which seek to subvert its absolute moral authority (cited in Woodhead, 1995, p. 22).

As Bauman states, acting according to an ethics of alterity means "facing the other as a face, not mask" (Bauman, 1995, p. 59). Finkielkraut (1997) outlines the possibility of the kind of point blank encounter, as opposed to the management of encounter[5], to which Bauman is referring. He comments:

> [...] when I encounter the other man face to face...his face lays claim to me. When mediation ceases to temper our relation, when his role, status, or the particular traits that delimit him no longer protect me from his presence, when he reveals himself to me *point blank*, the Other controls me with his weakness, immediately turning me into his debtor (Finkielkraut, 1997, p. 115).

Bauman (1995, p. 60) explained the uneasy consequences of being-for-the-other. He said:

> Once identified within the realm of being-for, the realm of morality is enclosed in the frame of sympathy, of the willingness to serve, to do good. To self-sacrifice for the sake of the Other.

These consequences seem entirely alien to an economic perspective based on the assumption of self interest. It is here that we wonder about the potentially paradoxical nature of the existence of faces within annual reports. Even if they are all symbolic of some other economic asset or accomplishment, why should it be important to us that they are symbolised in the face of others. Also, contrary to prevailing models of accountability, which are based on a responsibility-to, Bauman's modality of accounting involves a responsibility-for. Where the former is predicated on power, the power to hold to account, the later is based on pure weakness. Bauman (1995, p. 65) explains "one is responsible to someone stronger than oneself; one is responsible for someone weaker than oneself".

Thus, our reading of Levinas and Bauman provoked us to consider a number of issues relating to the phenomenological encounter with the face of others present within annual accounts. In particular we were concerned with three issues. Levinas's pre-ontological function of the face of Other; Bauman's discussion of the effacing of the Other in modern society; and finally Bauman's normative injunction to see the face of the Other. Our reading of Bauman and Levinas would therefore lead us to a three component interpretative model of the work of faces that we seek to bring to annual reports. First, the pre-ontological work of the face in establishing the self. Second, the defacing work of faces in the management of encounter. And finally, the potential work of the face as the basis of a normative ethical principle[6].

Having outlined both streams of literature that the paper attempts to combine, we are now in a position to more concisely summarise the primary concern of the paper. Firstly, as a matter of empirical curiosity, we wonder whether, given the significant changes in the nature, content and size of the annual reports, corporate reports contains more or fewer human faces over time. Having established an answer to this question of visual presence, we then draw on Levinas and Bauman to explore how these faces work. Drawing on Bauman's analytical perspective, we suggest that the presence of human faces in corporate annual reports may work towards the "dehumanization" of the Other (effectively suppressing ethics in Levinasian terms) and to the effacing of the fundamental ethical challenge that the Face of the Other poses to the reader. Yet, these faces are still potential faces and as such, the use of images of human faces in annual reports may paradoxically suggest that the supposed self-interested economic subject is in fact constituted in relation to the Other, thus supplanting the presumption of self-interest with a pre-ontological other-interestedness.

Within the accounting literature, Shearer (2002) suggested that conventional economic self-interest, represented the antithesis of Levinas' call to ascribe the face and be-for-the-other. Her work is in part a critique of Schweiker's (1993) argument that it is through the act of giving an account that moral identity (whether individual or organisational) is established. She claimed that while this may well be the case, if this observation were cast within the rubric of conventional economic thought, then the presumption that self-interested behaviour promotes society's interests as a whole would mitigate against the potentially disruptive nature of Schweiker's thesis. She concluded that (Shearer, 2002, p. 547), "identity as rendered in economic terms is insufficient to the task that Schweiker properly assigns it". In contrast to the self-interestedness of conventional economic theory, then, Levinas and Bauman present a radical Other-interestedness.

In the next section, we turn our focus to the representations of the human face in accounting documents.

3. Empirical method used in this study

From Bauman and Levinas' perspective, if the face of the Other is such a fundamentally important cognitive, moral and identity element, then it would seem at least plausible that as technological possibilities increase and as annual reports evolve in both size and complexity, then the face of the other might appear more readily within these documents[7]. The aim of this part of the paper is simply to establish the existence or non-existence of a trend to include faces within corporate annual reports, for further critical reflection rather than explaining why such a trend exists

Our sample comprised 14 companies that had been continuous members of the FTSE 100 since January 1988 for 15 years and that had not undergone any major change (by way of merger or demerger) that may have radically changed the management over that period. A starting-point of a date in the 1980s was selected because of McKinstry's (1996) observation that the introduction of design and the proliferation of images in the corporate annual reports can be traced to around the early 1980s[8]. The 1980s also seem to have been a significant decade in the visualisation of US annual reports (Preston *et al.*, 1996). Adams and McPhail (2004) and Campbell (2003, 2004) also found both frequency and volume of voluntary disclosures to have substantially increased around 1990[9].

The sample (which is shown in the Appendix) comprised 14 companies over 15 years, representing an analysis of 210 documents. Each annual report was studied for the occurrence of human faces[10]. Like Preston *et al.* (1996) we focused exclusively on photographs, although we accept (in fact we posit) that the interplay of text, photographs and other graphical images adds to the complexity of the representations of humans within the annual reports. Directors and company officers were discounted from the study as the disclosure of these forms is less discretionary than other faces[11]. In addition to the empirical data describing this trend, we also identified images used in a range of annual reports to illustrate the points made in the section 4 of this paper (Plate 2).

The results indicate, first, that there was a significant rise in human representation, in the form of the human face, during the period studied, as shown in Figure 1, a finding that is consistent with those of Graves *et al.* (1996) and McKinstry (1996).

From a sample of three companies in our sample over all years, we found that 76 per cent, 80 per cent and 90 per cent respectively, of the photographs they contained had humans in them.
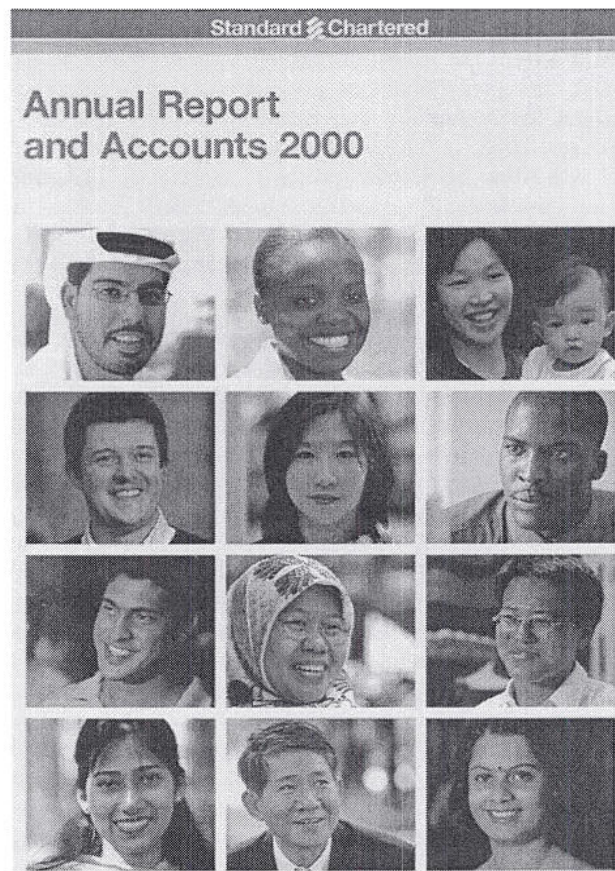
Plate 2.
Standard Chartered plc
annual report cover, 2000
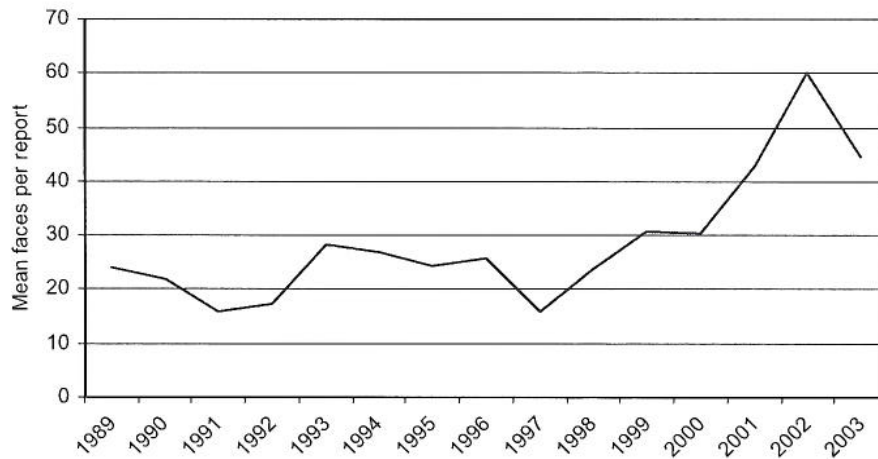
Figure 1.
Mean number of human
faces, by year, in the
annual reports of 14 FTSE
companies
(see Appendix 1)

4. Discussion
The findings suggest that with the proliferation of design and the increasing visualisation of corporate annual reports, there has been an increase in human representation within reports: male and female faces, young and old faces, faces of clients, managers, customers and employees. Drawing on our phenomenological interpretation of Levinas, combined with specific example pictures from annual reports, we begin to explore the work these faces may do in the encounter between the reader and the corporation that these Others represent. Our discussion initially draws on some contemporary visual methodology in order to deal with the fact that the encounter proceeds specifically through *pictures* of others. We then briefly address a second issue, namely that these pictures are anchored in the annual report.

Pictures of others and visual methodologies
Having described the theoretical basis of our study in Levinas and Bauman, and established the significant and growing presence of pictures of others in annual accounts, we now need to make the connection specifically between the others represented in the photographic images and the viewer, who remains outside these images. In other words we are required to determine the nature of the phenomenological encounter with the photographed other in particular.

Contemporary visual methodologies tend to split the analysis of images into three distinct arenas or "sites" of investigation (Rose, 2001): the site of production; the site of the image and finally, the site of audiencing (or focalisation) (Fisck, 1994). The site of production refers to the factors and motivations surrounding the creation of the image, the site of the image focuses exclusively on the content of the image itself (see for example Preston *et al*, 1996). The third arena, the site of audiencing, focuses on the work images do in positioning the spectator (Fisck, 1994). Thus, informed by our reading of Levinas and Bauman above, we are interested in the way in which the image operates to position the "I" in relation to the Other. In this section we therefore focus on this third site in order to explore the extent to which human representation may be seen to operate in a powerful way within the accounting reports. We suggest that the images are powerful in the sense that they position the spectator in the encounter with

the face of the (or an) other (Williamson, 1978) and that this, to some extent, shades the phenomenological encounter with the organisation.

The site of audiencing relates to the work that the image does on the viewer in positioning him or her in relation to the subject matter of the image. The image works to locate the audience within a particular set of relationships and, by inference, within a particular set of power relationships[12]. Berger (1972) for example, commented that the image never stands in isolation; it always includes the relationship between the image and the viewer. He explained thus:

> In the average European oil painting of the nude, the principal protagonist is never painted. He is the spectator in front of the painting and he is presumed to be a man. Everything is addressed to him. Everything must appear to be the result of his being there. It is for him that the figures have assumed their nudity (Berger, 1972, p. 48).

The image thus not only conveys something about the thing represented, it positions the viewer in relation to the image and in doing so, constructs the viewer. Here, we see traces of Levinas and Bauman's contentions relating to the Others' role in constructing the moral self. Rose (2001) has identified a number of sets of relationships involved in the image: the spectator, the image-maker (photographer or artist for example), the subject, and often, a commissioning agent. For example, she pointed out that in some circumstances, the image does not so much convey the feelings of the photographed, but rather, represents a submission to the feelings of the owner. Again, we see a resonance between Rose's visual theory and Bauman's notions of the defaced face of the Other. Rose quoted Berger (Rose, 2001, p. 14):

> Normally, it might be a Venus and Cupid. In fact it is a portrait of one of the king's [Charles II] mistresses, Nell Gwynne …(Her) nakedness is not, however, an expression of her own feelings; it is a sign of her submission to the owner's feelings. (The owner of both the woman and the painting.) The painting, when the king showed it to others, demonstrated this submission and his guests envied him (Berger, 1972, p. 52).

Any engagement with the faces contained within annual reports should therefore bear in mind the commissioning power behind the orchestration of the image and its presentation to the spectator. According to Rose, the spectator is therefore positioned not only in relation to the face in the image, but also in relation to the commissioning agent of the face. In this sense then, the faces may work to establish a relationship between the spectator and the commissioning agent, as well as the individual subject (see Plates 3 to 6).

Much of the work the image does on the spectator depends on the spatial organisation of the image (Rose, 2001). Bal (1996) focused on the range of different viewers implied in the composition of the picture, referring to the way the audience is managed and incorporated into different focal points in the picture as the number of different focalizations. Rose (2001) called this element, the "structure of looks".

A range of different focalisations are offered to the spectator within corporate reports. Plates 3 and 4 for example locate the viewer at the service provision end of the corporation, at the customer check-in desk in the case of Plate 3 and with an advisor, in the case of Plate 4. In both cases the spectator is not directly engaged by the individuals within the images. Contrast this observational positioning with the kind of direct engagement exhibited in Plates 5 and 6. In both cases, the spectator is directly engaged through both eye contact and the proffering of a product. Other images offer the viewer positions within the organisation. Plates 7 and 8, for
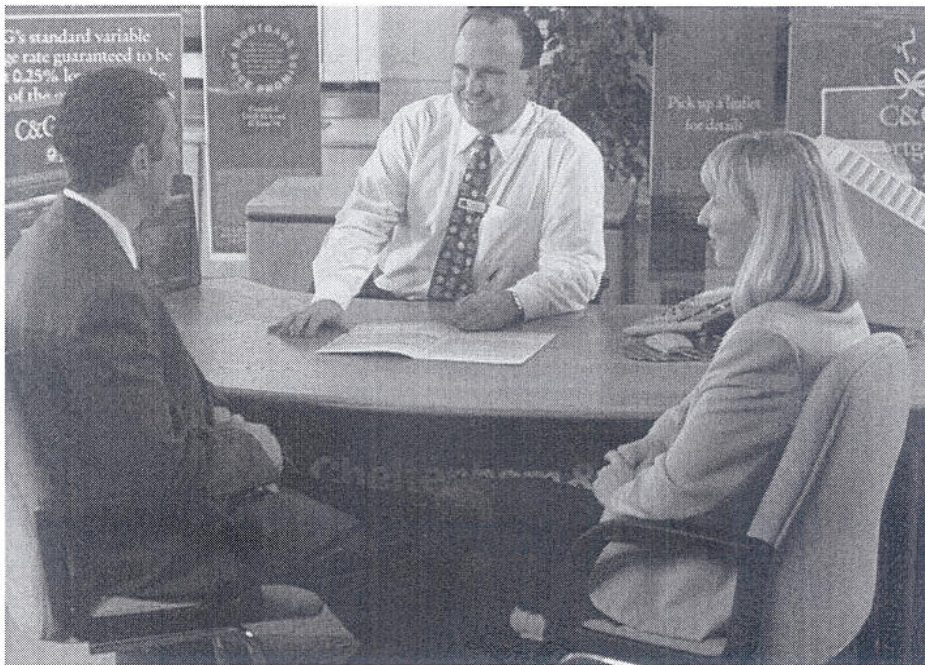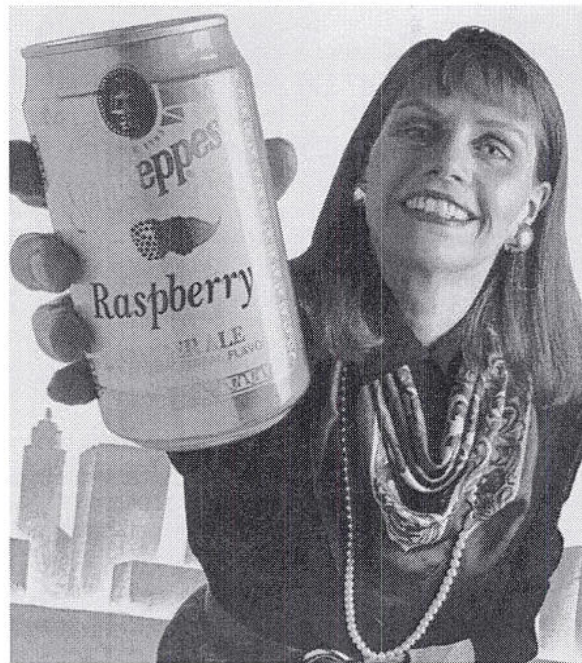
Plate 3.

Plate 4.

Plate 5.

Plate 6.

Plate 7.

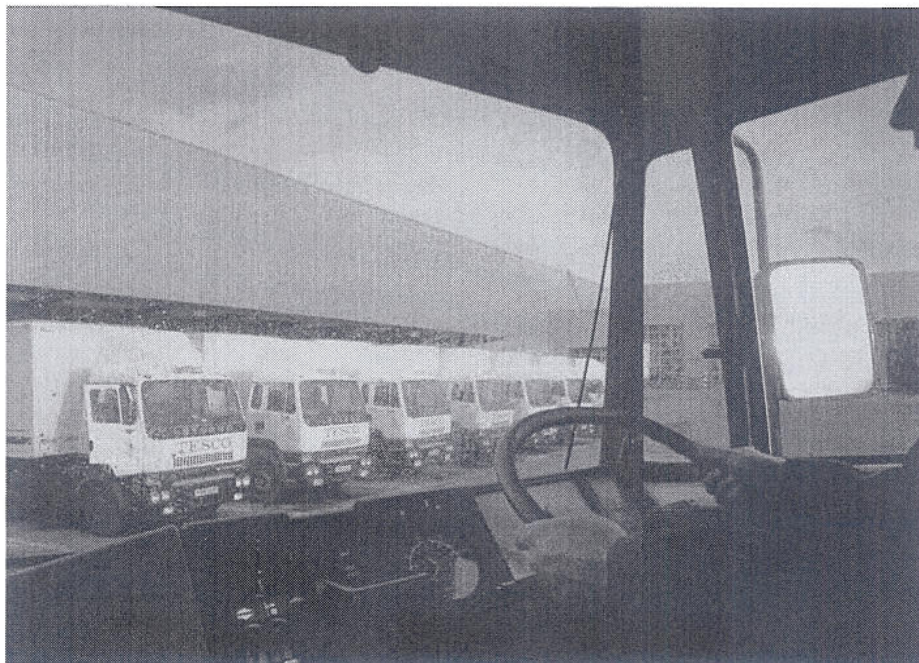Plate 8.

example position the spectator amongst the manufacturing and service functions within the organisation. These particular images also locate the spectator at different proximities to the subject (Kress and Van Leeuwen, 1996). In Plate 7, the viewer is located some distance from the subject, however in Plate 8 the spectator is positioned alongside the driver. Although Plate 8 contains only traces of the driver's presence, his hands and part of the side of his face, the viewer nevertheless occupies a more intimate position with the subject as opposed to simply looking at him. Plates 9 and 10 position the spectator with consumers of the corporation's services or products. Plates 11 and 12 position the viewer above the subjects and Plates 13 and 14 position the spectator with members of a community of others aided by the corporation's charitable giving (see Plates 7 to 10).

All these faces work on the reader, positioning them geometrically above, below or on the level, spatially close or distant, observing or participating. From our discussion of Bauman above, it seems quite clear that these encounters are mediated through social categories and roles. As Finkielkraut, (1997, p. 115) commented, it is only "when his role, status, or the particular traits that delimit him no longer protect me from his presence, when he reveals himself to me point blank, that the other controls me with his weakness". But these images do call for a response. They call for the spectators to accord themselves meaning in relation to these others, a meaning that may be different depending on the focalisation in question (see Plates 11 to 14). Williamson (1978, p. 41), writing with regard to advertisements, commented that:

> We [the advert viewer] must enter into the space between the signifier and the signified . . .
> This space is that of the individual as subject: he or she is not a simple receiver but a creator
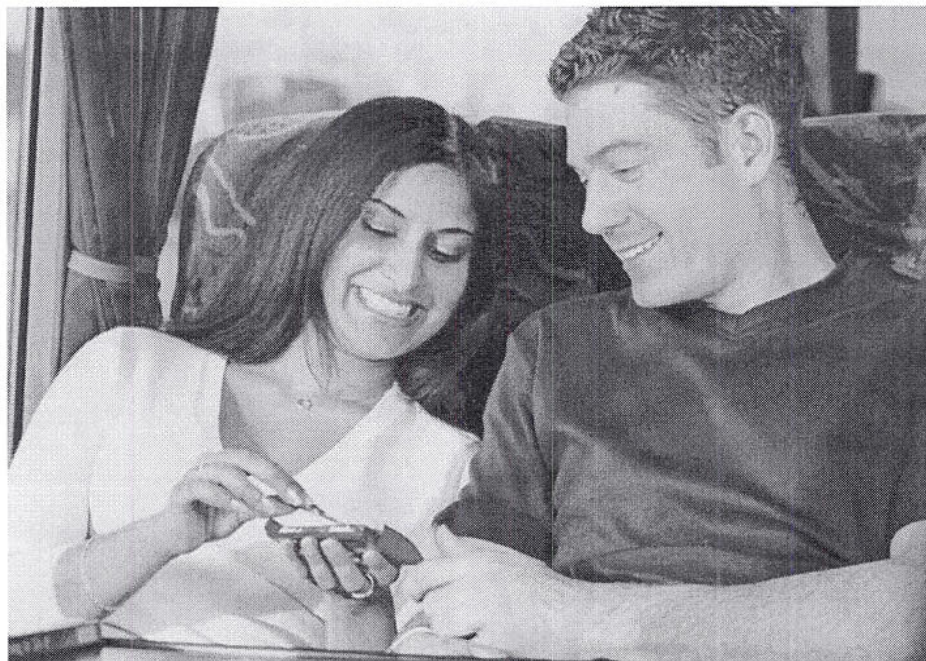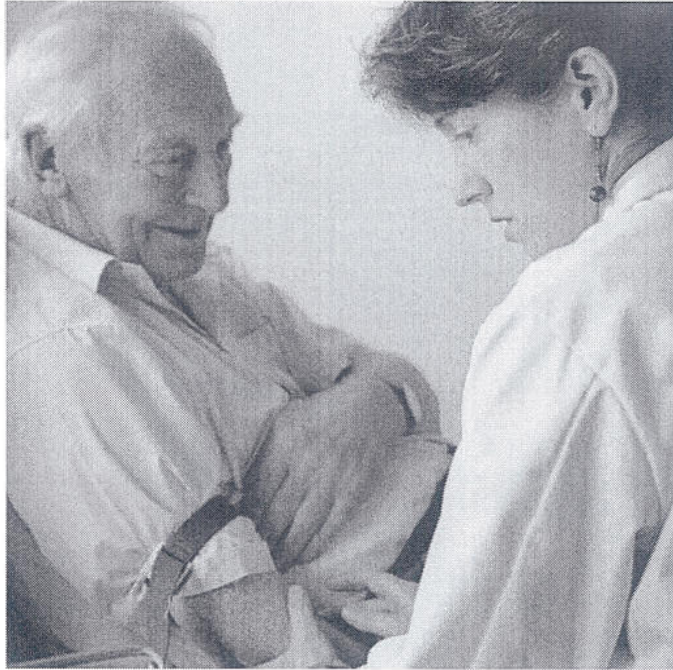

Plate 9.

Plate 10.

Plate 11.

924

Plate 12.

Plate 13.

of meaning. But the receiver is only a creator of meaning because she has been called upon to do so. As an advertisement speaks to us, we simultaneously create that speech (it means to us), and are created by it as its creators.

However, as we noted above, Bauman explained the ethical nature of one possible ascription of meaning from a Levinasian perspective:

> It will be only later, when I acknowledge the presence of the face as my responsibility, that both I and the neighbour acquire meanings: I am I who is responsible, he is he to whom I assign the right to make me responsible. It is in this creation of meaning of the Other, and thus also of myself, that my freedom, my ethical freedom, comes to be (Bauman, 1993, p. 86).

This is by no means an exhaustive list of the many different focalisations offered to readers of corporate reports, however they do provide some examples of the work that representations of human faces can accomplish in establishing an encounter between the spectator and others in pictures.

Pictures of Others in annual reports

However, as our discussion of Rose above highlighted, the spectator is also positioned in relation to the commissioning agent of the face. Given that the faces we have presented and discussed are broadly anchored[13] in the annual report, we conclude this section with some comments on the way faces may work on the spectator to presence them in relation to the corporation. As the expanding use of pictures presence the spectator, not just in relation to buildings, machinery and service, but also with other human beings, what is the impact of this face work in relation to the construction of the corporation in particular? While it is unlikely that the audiencing of any single

image within an annual report will have a significant impact on the spectator's view of the corporation, perhaps taken together, the general increase in human representation within annual reports may work by gradual accretion on the spectator, placing them with other human beings and impacting the phenomenological encounter with the corporation.

One of the initial problems in speculating on the ethical impact of these faces is identifying the spectator. For example in Berger's discussion of the European nude above, the spectator could just as well be the king or his mistress as well as one of the king's consorts. It could therefore be the case, that the images serve the fantasies of the preparers of the reports, enabling them to re-affirm their own self-conceptions of and to themselves (Roberts, 2003). Or they could be for the investor's benefit, providing them with an opportunity to project their own fantasies into their investment practices. Are these faces reassurance that what they are doing helps their fellow human beings? A psychological need that does not sit well with the economic focus on self interest and the individual, unless it is intended to provide a reassurance that the pursuit of self interest does have positive social consequences (Schweiker, 1993; Shearer, 2002). Drawing on the intellectual capital literature, it might be possible to explain some of the increase in human representation of employees as an attempt to signal the existence of a form of human capital not captured by conventional accounting reporting mechanisms (Sveiby, 1997; Wexler, 2002; Pedrini, 2007). However, this explanation does not easily apply to the many different kinds of faces depicted, including the picture of the young child on the title page (Plate 1). Either way, we contend that the increased use of human faces in corporate accounts is at variance with mainstream economic moral psychology. "Others' really shouldn't matter that much. We agree with Schweiker (1993) and Shearer (2002) that the act of rendering an account is constitutive of the moral self and that corporate annual reports represent a paradoxical aberration that confirms that self-interest is not enough. However, we contend that not only the act of rendering an account but also the increasing humanisation of the visualised medium through which accountability is discharged is similarly paradoxical. The increased aesthetisation of the corporate report, and in particular the increased use of human faces is, as Levinas might say, evidence that the Other is already under our skin.

Yet while the presence of so many Others in the annual report may hint towards the pre-ontoloical importance of the Other for our own being (Moran, 2006), these faces seem to evoke a phenomenology of consolation and reassurance, rather than self-sacrifice (Bauman, 1993). The economic logic of corporate reporting would certainly imply that the face to face is not perceived to be threatening[14] (Bauman, 1995). In other words, the use of faces in annual reports conveys something about the kind of moral society we live in and the way encounters with the other are mediated within different contexts and made bearable (Bauman, 1995): a morally reassuring but not disruptive presence. They are faces that have no moral glare, effaced faces that lie beyond moral impulse (Bauman, 1993). They have been categorised as customer, van driver and consumer, and in the process morally de-signed – all of which Bauman sees as part of the bureaucratic effacing of the Other. In Bauman's terms, the corporate report, now with its many images of other people, is part of the bureaucratic technology that stops people seeing each other.

Bauman (1995) for example, contends that we live in an era of the anonymous, where relationships with Others are not possible, an epoch of being-with, rather than being-for. It's easy to encounter them in print, but not to see the face. As Moran (2006, p. 350) commented: "if I don't see something as having a face, it has no call on me and I have no responsibility towards it".

But they do remain potential faces. Here we seek to make a connection with Bauman's second, normative and hopeful invocation of Levinas. They do provide an opportunity to "escape from the pit of nihilism" (Tester, 2002, p. 56). All that is required · to turn them into faces is a reader-prepared-to-see-them, and an "uncommon faith in humanity" (Tester, 2002). To some extent, all of this corporate representation of humans in annual reports gets in the way of the most fundamental piece of work that the face of the Other can do: constituting the spectator as a moral self (Levinas). Every Other says "here I am". But it is the responsibility of the "observing subject" (Preston et al., 1996), to see them. It is my responsibility to confront the Other as a face (Bauman, 1993). It is my positioning her as the face that is a moral act; the moral act (Bauman, 1993). According to Levinas it is in the taking of this responsibility that I find my being. This face works to bring the spectator into moral being. The faces are there, but what is required is an awakening to the face (Bauman, 1995). Kaulingfreks and ten Bos (2007, p. 307) commented:

> It is the way that someone looks us in the eye that allows us to break through the form in which the other appears. The eyes are absolutely naked and in the vulnerability of this nakedness, in its unmasked non-presence, the face gets its meaning or its expression. The face is therefore an expression, not of an idea or an image, but of what is as such ("kat'auto"). It is not a thing ("tode ti") that can be understood in a system of knowledge or in a system of relations. Its expression is rather an invitation to be with, to live with him or her, to be put in a society ("societe") with him or her.

It is here that we challenge Shearer's (2002) application of Levinas to the possibility of corporate identity. This would seem to us to be counterintuitive to Levinas's critique of established theorisations of social ethics for example in Hobbes, that are based on reciprocal obligations (McKernan and Kosmala MacLullich, 2004; Roberts, 2003). On the contrary, we contend that Levinas represents a challenge to the idea of a unitary corporate identity. It is the fact that the corporation is composed of different human beings (as a society of faces), as is perhaps unintentionally implied through the images, that presents the crux of Levinas's moral challenge. According to Levinas, morality rests in the specificity of the individual Other. When the individual dissolves into the crowd of society, or for that matter, corporate identity, morality dissolves with them (McKernan and Kosmala MacLullich, 2004). The fact of the matter is that while corporations have an image, they do not have a face, certainly not in Levinasian terms. They do, however, consist of faces and it is here that the increased use of faces represents a further ethical challenge. They represent individuals (others) that, within the corporation, investors and so on, need to care for, or be for, if their being is to have any ethical justification at all (Moran, 2006).

5. Conclusion

Our intention in this paper was to draw on the work of Emmanuel Levinas and Zygmunt Bauman in order to explore two related questions. First, to what extent do

corporations use images of human faces in their annual reports? And second, how do these images "work"? We studied human representation in the annual accounts of 14 FTSE top 100 companies, for the 15 year period from 1989 to 2003 and found first, that there was a significant rise in human representation in the form of the human face over the period of the study. In our subsequent discussion of this finding, we drew on some critical visual studies literature in order to explore the nature of the work accomplished specifically by pictures of faces in the positioning of spectators. We then proceed to engage with the final step in our analysis: the anchoring of these images within the annual reports in particular. During both steps in our discussion we provide some broader reflections based on our reading of Levinas and Bauman and in particular Levinas' pre-ontological function of the face of Other; Bauman's discussion of the effacing of the Other in modern society; and finally Bauman's normative injunction to see the face of the Other.

We suggested that the presence of human faces in corporate annual reports may work towards the "dehumanisation" of the Other (effectively suppressing ethics in Levinasian terms) and to the effacing of the fundamental ethical challenge that the Face of the Other poses to the reader. Yet, these faces are still potential faces and as such, the use of images of human faces in annual reports may paradoxically suggest that the supposed self-interested economic subject is in fact constituted in relation to the Other, thus supplanting the presumption of self-interest with a pre-ontological other-interestedness.

Notes

1. Note however that the visual has not developed in isolation to the discursive. The increasing visualisation of Nike, for example, has happened in conjunction with opportunities to "talk to" Nike via the web. Also, Rose (2001) suggests that there is some considerable debate as to the accuracy of the claim that visualisation is something new. She contends that the visual has always been culturally important

2. Bauman's interpretation of Levinas is not uncontested. For a brief critique of Bauman's interpretation of Levinas see Abbinnett (1998).

3. 1859-1938, sometimes referred to as the "father of phenomenology".

4. Within neuroscience the brain is considered to play an important role in conveying important social information. Neuroscience would suggest that neurological processes relating to face perception can be identified even at birth. In fact, if the specific part of the brain that process information about faces is damaged in some way, this can result in a neurological condition known as prosopagnosia which roughly translates as face blindness. Neurological science suggests that human beings have an innate predisposition to pay attention to faces (see for example Gauthier *et al.*, 2000).

5. Levinas similarly employed the term 'management of encounter' to refer to the removal of the possibility of encountering the other and with it, any associated obligations. This, according to Levinas is not just a likely outcome of economic calculation; it is a cultural form.

6. It may be helpful here to construe "the face of the Other" as being akin to Kant's categorical imperative or Rawls's original position. The face of the Other is a normative position that is of course fundamentally different to, for example, Rawls's administration of justice, however it is about what must be done.

7. Of course there may be other explanations for the emergence of human representation within accounts. For example, the discourse of intellectual capital may be accompanied by greater human presence in the annual reports as companies endeavour to convey the existence of

human or customer capital. As we explain below, we attempted to identify a range of images that might help us to ascertain whether this may be at least as plausible an explanation for any trends identified.

8. McKinstry (1996) suggested that Burton's first used images in its 1981 report. He suggests that while this represents one of the earliest examples of design impacting on company annual reports in the UK, the use of images did not emerge as a conscious strategy in Burtons accounts until 1984 and that other companies followed only later.

9. Although Graves *et al.* (1996) found evidence of the use of pictures as early as 1917 in the reports of US companies and noticed a specific increase around the 1940s.

10. We defined a face as a full or partial human face as viewed from a number of different angles, for example side on and face-to-face. All occurrences were combined. Our statistics do not differentiate between for example different perspectives or different proximities, in the sense of a near face and a far face.

11. Our decision to exclude pictures of directors was related to our endeavor to identify the (non) existence of a reporting trend. These, predominantly old, male, white faces undoubtedly do work, and could be the subject of an interesting study in itself. However, as we were primarily concerned with manifestations of the extent to which the Other is, "already under our skin," to employ Levinas' we focused on voluntarily produced images of others.

12. Very often the process of making meaning, depends on some prior "code". Rose (2001) made the point that making sense of some of the signs requires a wider set of conventional meanings. These are often associated with particular groups of people and the way these groups make meaning. For example advertising companies develop adverts that are informed by and require the individuals seeing the images to be working with a certain set of codes. These require some prior encoding. We need to know, for example, that a certain person is beautiful. These codes give us access to particular ideologies according to Hall (1980). Hall (1980) referred to these as ideologies as meta-codes.

13. The anchorage of the image is important and provides help with deciding between competing different meanings. Anchorage is often provided by text.

14. It would seem unlikely that faces on individuals would be included if they thought these faces would undermine the corporation's legitimacy.

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Appendix 1. Sample

- Insurance and related – Legal and General.
- Banks – Royal Bank of Scotland; Standard Chartered.
- Defence and related – BAe systems; GKN.
- Property – Land Securities.
- Food and Drink – Cadbury Schweppes; Allied Domecq.
- Retail – Boots.
- Medical equipment – Smith and Nephew.
- Engineering – Rolls Royce.
- Media – Granada.
- Publishing – Pearson; Reed Elsevier.

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