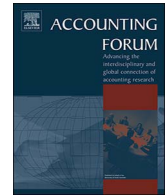


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Using photographs in interpreting cultural and symbolic meaning: A reflection on photographs of the Korean Association for Government Accounting

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ABSTRACT

Building on a sociological tradition of using photographs as a methodology, we suggest that accounting researchers more fully utilize photographs to understand accounting actors' everyday lives. While most accounting studies have focused on the photographic imagery in published documents, such as corporate annual reports, a few authors found photographs can highlight how physical artefacts can deliver symbolic messages. We explored photographs drawn from the Korean Association for Government Accounting (KAGA) to illustrate how social actors used physical artefacts. To guide our analysis, we relied on Bourdieu's theorization of how physical artefacts reflect forms of capital. We argue that the use of photographs as a methodology provides a deeper insight into the cultural and social meanings of physical artefacts as a form of language open to multiple interpretations by both the author and the reader.

“Ordinary individuals [are] exposed to the vicissitudes of everyday symbolic struggle.” (Bourdieu, 1991, p. 242)

1. Introduction

There has been a body of sociological work that engaged photographs of everyday life to provide an insight into how societal and cultural significance is portrayed in them. Roland Barthes (1977) advocated the use of photographic methodology as a social research tool. In congruence with him, Bourdieu, Boltanski, Castel, Chamboredon, and Schnapper (1990) argued for the use of photographs within the French tradition, which was underpinned by the thinking of Claude Bernard (1984) and the broader social analysis work of Max Weber (1968). At a practical level, the photographic work of Robert Doisneau (1997) on everyday French life in mid-20th decoded and framed the cultural and symbolic meaning in the post-war France, thereby illuminating the labor of producing social artefacts and their significance (Hamilton, 1992, 1995). Bourdieu (1984) utilized some photographs of Doisneau to illustrate artefacts, labor and significance associated with class structure in France. This body of sociological work suggests that the use of photographic imagery as a methodological approach has potential to reflect the labor associated with creation and shaping of social artefacts in a way that other research methodologies cannot (Bourdieu et al., 1990).

Within the accounting literature, Parker (2009) and Warren and Parker (2009) called for a greater engagement with photographs

Abbreviations: AICPA, American Institute of Certified Public Accountants; KAGA, Korean Association for Government Accounting; KICPA, Korean Institute of Certified Public Accountants

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as a research methodology. Warren and Parker (2009) adopted a photo-elicitation approach, an interview method that elicits memories from interviewees using the photographs, and they argued for a more general use of photographs taken by accounting actors¹ as a “viable way forward into penetrating the accounting actors’ worlds” (p. 218). Parker (2009) also suggested that accounting researchers analyze “photographs from official organizational collections” (p. 1122). Therefore, in line with the earlier recognition of the potential significance of photographic imagery in sociological research, we found an opportunity for accounting researchers to further engage photographs taken and stored by organizational accounting actors as research objects to understand their everyday worlds.

A greater interest in photographic resources as a research methodology represents a logical extension of the call for further research into accounting and accountants in everyday life (Hopwood, 1994; Davie, 2000; Jeacle, 2009), and there has been an interest in the analysis of photographs as research objects in this stream of accounting research. However, there has been little attempt to use this methodology (Bourdieu et al., 1990) to explore the symbolic meaning of everyday artefacts. Davison (2004), exceptionally, explored the photographs of everyday artefacts in published corporate annual reports (in effect an artefact within an artefact). She argued that stairways, physical artefacts portrayed in annual reports, represented a mythic image of progress, ascension and enhancement, and therefore photographs of stairways delivered this symbolic message to the users.

More recently, Haynes (2013) used photographs from calendars (another type of an artefact within an artefact) in an accounting firm to explore gendered culture of the accounting profession. She argued that the imagery of sexually objectified women in the calendars symbolically exuded male dominance, thereby marginalizing female accountants. Her work also suggested that everyday artefacts not only play a functional role, such as informing dates, but also a symbolic and cultural role of representing and reinforcing existing dominance structures.

Both Davison (2004) and Haynes (2013) highlighted the potential value of photographs as research objects for understanding how accounting actors, unwittingly or wittingly, deliver symbolic meaning to others via mobilization of physical artefacts. To illustrate how photographs could be used to understand how symbolic meanings were shaped and famed, we presented photographs of physical artefacts (an artefact within an artefact) taken by KAGA and then archived on its website. In particular, we sought to explore the cultural and symbolic significance of the photographs of banner, national flag and flower arrangements in KAGA’s events to gain deeper insights into strategies of framing deployed by accounting actors, ultimately presenting a presence (through what is visible in the photographs) and an absence (through what is left out of the frame of the photographs).

We relied on Bourdieu’s notion of objectified forms of capital as a theoretical framework (Bourdieu, 1984, 1986) to understand how accounting actors present the symbolic meanings using physical artefacts in their everyday lives. Bourdieu (1984, 1991) argued that social actors go through symbolic struggles to distinguish themselves from others by mobilizing and deploying species of capital (economic, social and cultural capital), which delivers symbolic meaning when objectified in a tangible form (Bourdieu, 1984, 1986). From this perspective, both the arrangement and the framing of physical artefacts have the potential to provide an insight into the symbolic strategies of accounting actors in their everyday lives.

In the subsequent sections, we reviewed the accounting literature on photographs, articulated a Bourdieusian theorization of objectified forms of capital in symbolic struggles, and described how we collected each type of data. In the fifth section, we reflected on the symbolic meanings of banners, national flags and flowers photographed by KAGA, and discussed the usefulness of photographs as a tool of triangulation. In the final section, we discussed the findings and concluded the paper.

2. A review of the accounting literature on photographs

Haynes (2013) suggested that physical artefacts (and photographs of them) both reflect and construct accounting actors’ everyday lives. While there is limited work on the role of physical artefacts in the accounting literature in common with Haynes (2013), there is a body of work that investigated photographs to understand how accounting and accounting actors were represented and constructed. An early engagement with photographs in the accounting literature focused on the “representational, ideological and constitutive role of images in annual reports” (Preston, Wright, & Young, 1996, p. 113). Preston et al. (1996) argued that photographs not only deliver intended corporate messages, but also exert symbolic power to create different types of human subjectivities and realities. From this perspective, it is clear that the role of the photographs is not limited to functionally delivering realities. These notions were further developed and advanced by Graves, Flesher, and Jordan (1996) and by Preston and Young (2000), who argued for the role of photographs and other visual images in US corporate annual reports in constructing truth claims and in representing themselves, respectively. Similar themes and issues are also evident in Davison’s (2002, 2004, 2010) exploration of the use of photographs in annual reports of companies such as Oxfam and Virgin. Davison (2004) explored symbolic messages delivered by photographs of physical artefacts, such as stairways, which presented an image of ascension and promotion, suggesting that photographs of physical artefacts deliver a specific cultural or symbolic message. Davison (2010), drawing on Bourdieu’s notions of social and cultural capital, further developed this theme of the specific symbolic power of images by explaining the significance and meaning of photographic portraits of Richard Branson, the leader of Virgin, as an artefact. These studies suggested that photographs not only reflect the reality but also have potential to be used as a tool to deliver symbolic meanings, which can be decoded by viewers.

In Asian contexts, Courtis (2004) and Kuasirikun (2011) investigated visual images in annual reports of Hong Kong and Thai

¹ We use “accounting actor” instead of “accountant”, because we tried to include not only individual accountants, but institutional actors, such as a professional association, and also individual actors other than practicing accountants, such as academics, who engaged in accounting.

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