

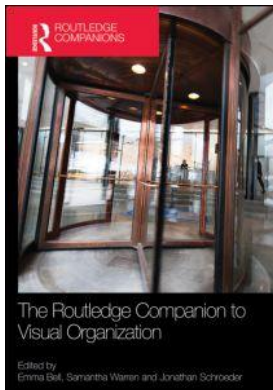
This article was downloaded by: 10.2.97.136

On: 24 Mar 2023

Access details: *subscription number*

Publisher: *Routledge*

Informa Ltd Registered in England and Wales Registered Number: 1072954 Registered office: 5 Howick Place, London SW1P 1WG, UK



## **The Routledge Companion to Visual Organization**

Emma Bell, Samantha Warren, Jonathan Schroeder

### **The visual organization**

Publication details

<https://test.routledgehandbooks.com/doi/10.4324/9780203725610.ch2>

Jane Davison

**Published online on: 22 Aug 2013**

**How to cite :-** Jane Davison. 22 Aug 2013, *The visual organization from: The Routledge Companion to Visual Organization* Routledge

Accessed on: 24 Mar 2023

<https://test.routledgehandbooks.com/doi/10.4324/9780203725610.ch2>

**PLEASE SCROLL DOWN FOR DOCUMENT**

Full terms and conditions of use: <https://test.routledgehandbooks.com/legal-notices/terms>

This Document PDF may be used for research, teaching and private study purposes. Any substantial or systematic reproductions, re-distribution, re-selling, loan or sub-licensing, systematic supply or distribution in any form to anyone is expressly forbidden.

The publisher does not give any warranty express or implied or make any representation that the contents will be complete or accurate or up to date. The publisher shall not be liable for an loss, actions, claims, proceedings, demand or costs or damages whatsoever or howsoever caused arising directly or indirectly in connection with or arising out of the use of this material.

# The visual organization

## Barthesian perspectives

*Jane Davison*

---

Roland Barthes is one of the great figures of late twentieth-century French philosophy and critical theory, a writer of gargantuan appetite for enquiry, encompassing linguistics, semiology, structuralism and post-structuralism, and its manifestations across a broad range of media, from verbal text to visual image and music, and from classical literature to architecture, film, fashion and advertising. His work is largely concerned with the philosophy of communication, and not only ranges across a broad spectrum of communicative media, but also moves between opposite poles of scientific rationalism and creative pleasure.

In broad terms, Barthes' work is driven by two main but contradictory impulses: science and pleasure. The first phase of his work is largely devoted to demystification and to a search for a science of communication, inspired by the linguistic enterprise of Saussure (1995 [1916]), and resulting in a formal semiology and the systems and patterns of *structuralism*. The later phase is paradoxically characterized by a revival of hedonism that 'seems to indulge in some of the mystifications he had effectively exposed' (Culler 1983: 99) and which privileges pleasure and creativity over scientific rationalism, in the movement known as *post-structuralism*.

One of Barthes' strengths lies in the provision of universal models and ways of thinking that may be fruitfully exploited in many domains, especially since they often take the form of loose frameworks and pointers rather than prescriptive guidelines. Barthes' principal analyses of the visual image are to be found in four short essays translated in *Image, Music, Text* (1977) and in his work *Camera Lucida (La chambre claire)* (1980). This chapter discusses two of these models: 'Rhetoric of the image' (1982 [1964]) from his structuralist phase (where he suggests a framework based in *linguistics, denotation and connotation*) and *Camera Lucida* (1980) from his post-structuralist work (where he formulates a framework of the *Studium* – the realm of rational codes – and the *Punctum* – more personal and subjective elements). In each case, discussion of the theoretical model is followed by visual semiotic readings of annual report front covers, guided by elements of Barthesian thought. 'Rhetoric of the image' is applied to three annual report front covers of professional accountancy firm Ernst & Young: dual messages are highlighted of a profession portrayed as simultaneously an art and a science, creative and measured, both business-aware and traditionally professional (Carnegie and Napier 2010). Accountancy is not often regarded as a 'people business', yet the intangible values of people are indicated to

be fundamental to accountancy. *Camera Lucida* is applied to the annual report front cover of a charity, and assists in revealing Oxfam's crossroads of activity between the corporate and the charitable and between the developed and developing worlds, together with the manner in which the front cover photograph arouses our compassion.

### **Barthes' 'Rhétorique de l'image' ['Rhetoric of the image']: linguistics, denotation, connotation**

One of Barthes' early short essays, 'Rhetoric of the image' (1982 [1964]), gives navigational tools for the analysis of visual images. 'Rhetoric of the image' concerns not fine art, but advertising images, of a similar *genre* to the promotional images that frame annual reports. In offering guidance for the analysis of visual images, Barthes suggests a tripartite structure: *linguistics, denoted iconic image, connoted iconic image* (1982 [1964]: 32–37).

*Linguistics* (ibid.: 37–41) is, for Barthes, a prime element of visual images in modern times. He reasons that, since the appearance of the book, few pictures in contemporary civilization are bereft of words, and the linking of image and text is almost *de rigueur*. In mass communication, the linguistic message is omnipresent, as title, caption, speech bubble and so on. The linguistic message has two functions with regard to the (twofold) iconic message: *anchorage* and *relay*. *Anchorage* is an effort to 'fix the floating chain of signifieds': as images are always polysemous, and the reader is able to choose some meanings and ignore others, text provides stability; it answers the question 'what is it?', elucidates, illuminates, directs, reduces uncertainty, but also reduces, controls and represses. *Relay* – more generally a feature of picture series such as cartoons, rather than isolated pictures – advances the action, and adds narrative and sequence and meanings that are not necessarily to be found in the image itself.

Barthes then divides the iconic part of the visual image into two signifying modes: *denotation* and *connotation*, which are inextricably interlinked. *Denotation* (ibid.: 42–46) is the analogical representation of external realities, their 'natural being-there', where the photograph comes the closest to providing a literal imitation without transformation. The denoted image is descriptive and dis-intellectualized. However, this notion of pure denotation remains largely an idealistic aspiration, as even the denoted image is coded, by conventions (for example, perspective) and choice (what is included and excluded), and can present a false innocence, such that 'The more technology develops the diffusion of information (and notably of images), the more it provides the means of masking the constructed meaning under the appearance of the given meaning' (ibid.: 46).

*Connotation* (ibid.: 46–51) is the realm of symbolic associations and codes, which may, for example, be *practical, national, cultural* or *aesthetic*, terms that Barthes does not define. The interpretation of these codes will vary according to the reader, but there will be a body of recognizable signs and stereotypes. Barthes suggests that rhetorical figures may be apprehended in the icon as formal relations of elements, of which the most common could be said to be *metonymy* and *repetition*.

Barthes illustrates his model by reference to a Panzani pasta advertisement. The iconic message *denotes* a string bag, vegetables, packets of pasta and a tin of sauce. These objects are signifiers, and at the same time furnish the signifieds of *denotation*. The visual message is thus to some degree uncoded (and therefore cross-cultural) in a formal sense; it requires little from the viewer other than basic knowledge bound up with perception. Barthes further suggests that the element of *denotation* in the image 'disintellectualizes the message' in furnishing a 'natural being-there of objects', apparently suffused with innocence. However, the iconic message at the same

time transmits *connoted messages*, which Barthes interprets as follows: the half-open bag connotes an idyll of fresh domestic shopping and preparation; the tomato, pepper and tri-coloured hues of the poster evoke 'Italianicity' in tourist stereotypes; the composition of the image recalls the artistic convention of 'still-life'; finally, the labels together with the caption connote the medium of advertising. The connoted message depends more than the denoted message on levels of practical, national, cultural and aesthetic knowledge.

### Ernst & Young *Annual Review* front covers<sup>1</sup>

The following analysis takes three front covers of an international professional accountancy firm and provides a detailed study of their intermingled signals of the firm's activities guided by 'Rhetoric of the image' (Barthes 1982 [1964]).

Ernst & Young's 2005 *Annual Review* front cover is a complex construction that lies between snapshot, studio photograph, documentary record, promotional image and work of art. Apart from the titular information, its *linguistics* are twofold. A caption 'WHAT PEOPLE CAN DO', where 'PEOPLE' is highlighted in a different colour, underscores the role played by the firm's human resources, an invisible intangible in the firm's accounts. Additionally, and more interestingly, the cover deliberately retains the linguistic traces of a mass-produced Kodak film negative, with its brand name, film type and numbering; while being the carefully constructed photograph of photographs, and further example of *mise en abyme* (Dällenbach 1977), these traces convey an impression of untouched amateur snapshot authenticity (Schroeder 2008).

As photographs, there is a strong *denotative* element to the icons; they provide a variety of visual portraits (faces, hands, upper torsos, full length), sometimes only partially seen, sometimes singly, sometimes in pairs or threes, of mixed ethnicity and carefully balanced gender, but exclusively of young people, in City garb or conventional casual dress. From their poses, the photographs also *denote* movement and enjoyment. Despite their verbal anonymity, the presumption is that they represent the firm's staff.

The *connoted* message is that the Ernst & Young workplace is dynamic, young and presents equal opportunities. It is a cliché that the accounting profession has suffered from a stereotypical image of dullness, parodied by John Cleese; research has investigated the ways in which accounting firms and professional institutes have more recently endeavoured in their recruitment literature to promote in its place an image of the 'trendy and fun-loving accountant' (Jeacle 2008: 1296). The *Annual Review* offers the opportunity of constructing just such a visual identity (Davison 2010). Although the subjects are anonymous, they are numbered, but in a sequence that is left incomplete, and infers the existence of many more; they are members of a large team. There are intimations of the photo-booth, and, like *Identity* (Rideal 1985), the small images represent the kinship of everyday life, while simultaneously demonstrating the individuality of members of the group (Rideal 2005: 10). At the same time, the presentation has resonances of Evans' earlier parody of the banality of the passport photo *genre*, entitled *Penny Picture* (1936). And yet the messages remain dual: the partying poses are tempered by the conventional dress (the significance of dress in the workplace is well recognized; see, for example, Rafaëli and Pratt 1993); the spontaneity is countered by the catalogued rows and the constructed nature of the image.

The front cover is moreover a metapicture, providing self-referential comment on the photographic medium; such metacommentary, or what Barthes would term *metatexte*, is a general feature of twentieth-century art and literature. The presentation of the photographic portraits adds to the *connotations*. They are in black and white, for a long time considered to

be the medium of art photography (Badger 2007), and thus indicative of higher artistic status and quality; at the same time, in the digital age, this is an outmoded photographic form, yet one still used for high-quality results. Additional *connotations*, therefore, are of tradition combined with quality.

In the photomontage that forms Ernst & Young's 2006 *Annual Review* front cover, the photographs, again in black and white, again *denote* a gendered mix of young people, through visual portraits of the face and upper torso. The emphasis on people is verbally articulated on the inner front page, again making prominent use of repetition:

People who demonstrate integrity, respect and teaming.  
People with energy, enthusiasm and the courage to lead.  
People who build relationships based on doing the right thing.

Here, however, a word is centre-stage, and has become a visual artefact, an object in its own right. Language is made visible, letters become images, but at the same time photographs become letters, and thus the boundary between text and image is disturbed (Barthes 1982 [1964]; Mitchell, 1994). Behind the 11 letters of OPPORTUNITY have been transposed the portraits of seven individuals, sometimes straddling several letters, sometimes including blank areas, resulting in a sense of fragmentation, pluralism and multiple points of view. The fragmentation also infuses movement and contributes to a sense of narrative that overcomes the motionless nature of the photograph. Yet, paradoxically, these 'photo-letters' also have an air of frozen blocks, a frieze that has been turned to stone.

Almost in the manner of Magritte's *Carte Blanche*, the letters and portraits of the Ernst & Young front cover play visual hide and seek with the spectator. Barthes, whose *Le plaisir du texte* (1973) reminds readers and spectators of the sheer hedonistic pleasure of text, insisted on the pleasure provided by intermittence: 'It is intermittence, as psychoanalysis has noted, that is erotic ... the staging of appearance-disappearance' (1973: 19). The people and words *denoted* in this front cover have been fused to *connote* the abstract and intangible quality of *opportunity*, which needs to be recognized by client and professional adviser alike, thus stressing the business professional role of accountancy (Carnegie and Napier 2010). The photomontage has emphasized opportunity, and simultaneously provided a visual metaphor of something that by its very nature is only half-seen.

Ernst & Young's 2007 *Annual Review* front cover puts Barthes' visual figure of *metonymy* to the fore in *denoting* two unassuming objects that are *connotative* of the firm's identity: a dark-coloured jacket hanging on a coat-hook that is utilitarian in character. This bare scenario is everyday, and spare, indeed spartan or even clinical. The *connotations*, however, are again rich. Human presence is once more indicated, although now indirectly through absence, and through a male City dress code (Rafaeli and Pratt 1993); as in the photographic work of Walker Evans, garments epitomize their owners (Badger 2007). Moreover, the jacket and hook have the flavour of what the surrealists termed a 'found object', an everyday thing that signifies beyond its immediate appearance, as in, for example the repetitive stuffed suits and ghostly, indeed ghastly, shop mannequins of Atget's *Magasin, avenue des Gobelins* (1925).

The normality, security and stability of a reassuring and repetitive daily routine is intimated; indeed, the coat-hook is a familiar symbol of order and belonging from early childhood schooldays. Repetition is associated with renewal, ritual and regeneration (Davison 2008; Eliade 1965). Interplay with the caption 'Another day at the office ...' *anchors* and reinforces the notion of daily repetition from past to present, strengthened still further by the ellipsis, which extends the routine into the future. The photograph of a static moment is thus given a temporal

dimension through the *relay* function of a continuing narrative. The firm's motto, stressing the intangible attribute 'Quality in Everything We Do', is exemplified in this photographic depiction of routine professionalism, which seems to revert to a traditional grey but trustworthy image of accountancy.

These three *Annual Review* front covers are a testament to the expressive powers of the visual image, and especially photography. Consistent patterns have emerged of antithetical messages regarding accountancy, which is portrayed as simultaneously an art and a science, creative and measured, dynamic yet reliable, spontaneous while constrained, alert to surprise and opportunity as well as being grounded in well-worn professional care and routine; it is shown as both business-aware and traditionally professional (Carnegie and Napier 2010). Accountancy is not often regarded as a 'people business', yet people, and their intellectual capital and associated qualities, are fundamental to accountancy; the front covers of their *Annual Reviews* have provided prime opportunities to communicate such abstract intangibles

### Barthes' *La chambre claire* [*Camera Lucida*]: 'Stadium' and 'Punctum'

*Camera Lucida* is Barthes' most extended analysis of the photograph. The text is a many-angled meditation; in part, it is also intensely autobiographical, in its anguished searching for a true image of his recently deceased mother. Warren (2005) refers to *Camera Lucida* in the context of visual elicitation. The following summarizes its key notions regarding the photograph, referring to *Camera Lucida's* own section numbers in brackets.<sup>2</sup>

Barthes notes the paucity of guidance regarding the interpretation of the photograph, which 'eludes classification' (Section 2, p. 14). There are books on photographic techniques, which are focused too narrowly, and books in historical and sociological traditions, which are written at too much of a distance (Section 2). In seeking a set of general principles, Barthes is torn between the discourses of sociology, semiology and psychoanalysis, but dissatisfied with them all and their essential reductionism (Section 3).

In finding himself, therefore, "'scientifically" bereft' (Section 3, p. 20), he aims to sketch what he refers to as an 'eidetic science of the Photograph' (Section 8, p. 40), but without losing the power of emotion; he aims to follow a formal path of logic, but without losing the pathos and sentimentality inherent in the photograph (Section 8). He resolves to make himself the 'mediator for all Photography', in order 'to try to formulate the fundamental feature, the universal without which there would be no photography' (Section 3, pp. 21–22).

He structures the practice of photography into three parts: the *Operator* is the photographer, the *Spectator* is the viewer and the *Spectrum* is the person or thing photographed (Section 4). Barthes is reticent on photography where the *Operator* and *Spectrum* are intentionally conflated (see, for example, the work of Cindy Sherman discussed in Harvey 1990: 7–8). He uses the word *Spectrum* designedly, in that it contains the idea of 'spectacle' and, more disconcertingly, the notion of the 'spectre', or return of the dead, the absent presence in all photographs (Section 4); here, he follows Sontag's sense of the elegy of photographs, which she describes as all being *memento mori* (Sontag 1971: 15). Barthes goes on to point out that the fact of posing further contributes to the lifeless nature of the *Spectrum*; the self becomes other, joins a social game, is inauthentic. The photographer fears this death, and does everything to make his photograph life-like, perhaps by avoiding the formal pose, by posing outdoors rather than indoors, or by including children (Section 5).

The current study is, like Barthes, unconcerned with the technical world of the *Operator*, but takes the part of the *Spectator* to analyse the *Spectrum*. Barthes distinguishes two elements within the *Spectrum*: the *Stadium* and the *Punctum*.

## *Studium*

The *Studium* refers to a recognizable body of information. Here, emotion is filtered by the rational intermediary of codes, which might be political, ethical or cultural. It may be more or less stylized, depending on the photographer and is invested with the *Spectator's* active consciousness (Section 10). The *Studium* follows conventions that are intentional on the part of the photographer and recognized by the *Spectator*, a contract arrived at between creators and consumers (Section 11). It might, for example, provide an ethnological knowledge, such as details of dress or a social and historical record. The *Studium* derives from training, invites rational liking and polite interest.

In these ways, photography resembles painting. Yet, whereas in painting the referent may be memorized or imagined, in photography direct links are retained with the referent, so that, even when subsequently manipulated, photography possesses a super abundance of realism (Section 12). Photography comes closer to the art of theatre, in its setting of a stage, posing of subjects, and in being the realm of the mask (Sections 13 and 15). Further, in attempting to defeat the inauthenticity of the pose, the photographer may contrive a variety of surprises: rarity value (for example, a man with two heads); capturing a moment (for example, a woman jumping out of a window); or contortions of technique (for example, superimpositions) (Section 14).

## *Punctum*

The *Studium* and the *Punctum* exist as co-presences. The *Punctum* is a less rational, more personal and subjective element, which breaks or punctuates the conventional and coded harmony of the *Studium*. Rather than being actively sought, it rises from the scene and 'pierces' the *Spectator*. It is a 'wound ... sting, little mark, little hole, small cut' (Section 10, p. 49). It may be poignant, delightful, painful or thought-provoking (Section 10). The *Punctum* evades analysis (Section 18), and is probably unintentional or only partly intentional; it is disturbing (Section 20). It is a moment of intense immobility, which is what distinguishes the photograph from the film (Section 21). It is not coded; indeed, it cannot be put into words and is often revealed after the event when thinking back to a photograph and withdrawing it from the 'critical claptrap' that surrounds it (Section 22, p. 89). It may point to a subtle beyond, which takes the *Spectator* outside the frame (Section 23).

Yet there is more to the 'eidosis' of photography, which Barthes set out to define, and again it is related to the fact that 'Reference is the founding order of Photography' (Section 32, p. 120). Near the beginning of *Camera Lucida*, Barthes emphasizes the part played by sentiment in the photograph: 'I was interested in photography only for sentimental reasons' (Section 8, p. 42), and he returns to the theme near the end. Presence in photographs is never metaphoric; someone has seen the referent in its flesh and blood or concrete reality; that presence is resurrected through the alchemy of photographic chemistry or digital recreation (Sections 33 and 34) (see also Sontag 1971). The *Punctum* thus additionally consists of an apprehension of the defeat of time (Section 39). The resurrected photographic subject has the power of looking the *Spectator* straight in the eye; yet this is an illusion, for the subject is not seeing the *Spectator*, and is looking at no one. This 'Look' touches, arouses emotion, has a mysterious moral quality, which endows the photograph and its subject with life values, or with a soul, an aura of goodness (Section 45). The 'Look' may possess an affection, innocence or a sense of profound 'goodwill'.

Barthes' dual analysis of the photograph is thus invested with two sets of characteristics: one rational, coded and cultural (*Studium*), the other emotional, uncoded and personal (*Punctum*). It therefore provides a fitting framework for the examination of photographs provided as part of

the accountability statement of a charity, where, in addition to formalized and codified responsibilities, more intangible and subjective qualities of ‘trust, emotion, social contracts and mutuality’ (Gray *et al.* 2006) also necessarily enter into play.

### **Oxfam Annual Review front cover<sup>3</sup>**

Designing a front cover to the *Annual Review* that reflects Oxfam’s complex cocktail of the charitable and the corporate, and captures Oxfam’s crossroads of activity between the developed and developing worlds, presents a rare challenge. Oxfam has created an arresting image for its front cover. The following detailed study, guided by Barthes’ *Camera Lucida*, examines the ways in which such interwoven messages of accountability can be interpreted as being signalled in the photograph.

The image, a colour photograph, is described inside the document as ‘New lessons from old bottle-tops’, and features a close-up of children from Kibera in Kenya learning to read and write with teaching aids recycled from old bottle-tops. The image appears to have been carefully composed by the *Operator* from the fact that the camera is above the table; this allows the camera additionally to capture the arms of a third child whose face is not seen, and give the *Spectator* more of a sense of being present in the scene. In the hard copy, a circular part of the table has been cut out and replaced with a compact disc bearing similar but not identical images to those of the removed section. The *Spectator* is thus presented with a *Spectrum* consisting of people and things. Following Barthes, the analysis is concerned with the way in which the *Spectrum* may be received by the *Spectator*. The *Spectrum* may be analysed from two contrasting points of view: that of the *Studium* and that of the *Punctum*.

#### *Studium*

The *Studium* is Barthes’ realm of recognizable codes, which might be political, cultural or ethical, among others. The codes are implicit in the human and inanimate elements of the Oxfam front cover photograph, and the interplay between them. Both the children and the objects portrayed convey ethical and cultural codes, which are considered in turn below.

#### People

The subjects are children. This immediately implies an ethical or charitable code, which is recognized across the globe and embedded in UN thinking and strategy. The UN 1948 Convention recognizes that the child, by reason of his physical and mental immaturity, needs special safeguards and care (Addison 2002). The *Spectator* sees the faces of what appear to be a boy and a girl, in accordance with Oxfam’s stated advocacy of equality between the genders and improved access to education for girls. The children are dignified, neither happy nor sad, in harmony with objectives of support through self-help, focus on rights and a sustainable livelihood. Moreover, they are depicted as sharing their play or learning, in conformity with principles of giving and cooperation.

There is, further, a cultural code attached to the children. From their physical appearance, they represent the children of Africa, and thus the recipients of much Oxfam funding. Their dress, on the other hand, is neither traditionally African nor obviously Western, but a *mélange*: the bright primary colours of the garb of the left-hand child could come from either culture; the large floral or leaf pattern of the right-hand child is perhaps more African in inspiration.



## Things

There are two contrasting sets of objects, and whose codes are intricate, cross-cultural and far-reaching. The boy is playing with a small set of artefacts, which are not readily distinguishable. They appear varied and uneven in nature, but whether they are perhaps made of bone, metal or even dough cannot be discerned. Their purpose is also unclear; they might be a game, they might represent some religious symbol, or a system of writing or counting (see, for example, Jean 1987, 1989). However, despite being mysterious to Western eyes, they serve to represent some form of local culture, albeit a somewhat hackneyed image ('It is no longer quite so easy to claim that there is nothing to ethnic art but knocking a couple of bones together' (Eagleton 2003: 13)). In contrast, the bottle-tops, overwhelming in their standard multiplicity, proclaim their identity. Trifling on the surface, they are heavily and ambiguously laden with coded interpretations. Whether their source is local or Western is irrelevant; they are a concrete manifestation of Western industrial mass production. The bottle-tops are not anonymous, but bear the decipherable brand name and logo of 'Pilsner'; thus, they represent the consumer culture of the Western corporate and retail sector.

To this is added a moral code. The image is one not only of plenty, but also of luxury, or even degeneracy. Yet this Western-style waste and excess is being recycled, and not to produce more of the same, but to be put to quite a different, educational purpose. A literacy project that uses bottle-tops rather than pen or paper, or indeed computers, is indicative of Oxfam's cost-effectiveness and innovation. Moreover, the soulless repetitive uniformity of the machine has been tempered by the human effort that has inscribed the uneven handwritten letters, thereby coming closer to the local culture. Messages of corporate social responsibility, 'Green Oxfam', mingle with charitable messages of educational aid; the developed world is intertwined with its developing counterpart.

As society in general, and corporations and NGOs, come under increasing moral and political pressure to minimize the wasteful use of resources (Jegers and Lapsley 2001), so is recycling a recurring theme in contemporary art, and particularly the art of developing countries. A recent major exhibition (Hayward Gallery 2005) entitled *Africa Remix* displayed a number of contemporary works of art based on the notion of salvage, including an immense patchwork 'cloth of gold' by the Ghanaian-born sculptor El Anatsui. Composed of thousands of aluminium and wire bottle-tops, the large ceremonial cloak is a prime example of a striking use of recycling, in transforming discarded materials.

The Oxfam bottle-tops' letters are symbols *par excellence* of literacy, of systems of writing, and all the connotations of culture, history and civilization, including accounting and accountability. The letters are those of the western Roman alphabet, but whether the children are learning to write an African language in Roman characters or a European language is left unsaid. It is interesting that primacy is given to letters rather than numbers, and hence to the qualitative rather than the quantitative. However, again, the status of the bottle-tops is ambiguous: they could well be seen as counters, and thus instruments of numeracy as well as literacy. From a philosophical stance, the alphabet is symbolic, for example, of the human desire to order, and of the manner in which thinking is necessarily and intrinsically linked with classification. As Barthes has observed, the alphabet is not neutral and represents a choice against other possible systems of classification; it is the classification of appropriation, particularly of knowledge and encyclopaedias (Barthes 1964).

The coded messages of the *Studium* of the photograph have thus engaged the *Spectator's* rational consciousness and informed him or her of key elements of Oxfam's accountability. Oxfam is symbolically shown to be engaged in both the corporate and NGO sectors, the

developed and developing worlds. The people and things of the *Studium* exemplify best practice (Edwards and Hulme 1995) and illustrate Oxfam's stated goals.

## *Punctum*

### *Punctum* at first sight

The *Punctum* is Barthes' more disturbing realm, which punctuates the more readily recognizable and accepted codes of the *Studium*, by introducing sometimes incongruous elements. A first interpretation might focus on the unusual manner in which, in the case of the Oxfam report, the codes are cracked literally by the cutting open of the front cover and insertion of a compact disc. Moreover, whether deliberately or not, the replacement picture on the compact disc does not co-relate precisely with the missing circle in subject matter or in colour. The sense of fragmentation is compounded by the disembodied arms, now additionally deprived of their hands. Such fragmentation, disjunction and plurality is typical of Western late modernity. Codes are also cracked metaphorically, as the two-dimensional convention of the photograph becomes three, and a real thing leaves the image to be present in the hands of the *Spectator*.

Barthes has observed the rapprochement between photography and the dramatic arts, for example, in its use of staged sets and lighting (*Camera Lucida*, Section 13). The Oxfam cover could be interpreted as having a theatrical, game-playing or magical dimension. Theatre is a live art, and in extracting the disc the *Spectator* becomes actively involved in the childish delights and game-play of pop-up books, hide and seek, jigsaws and finding the missing piece (Barthes 1973; Picard 1986). The *Spectator's* sense of intrigue and mystery is aroused, together with the desire to explore this magic circle, its aperture itself symbolic of the photographer's lens or even of secret doors to other worlds.

Through the compact video disc, the world of the front cover is expanded and takes the viewer outside the frame (Section 23). By handling and watching the video, the senses of touch and hearing are added to that of sight already involved in receiving the photograph. The disc is a concrete representative of the advanced information technology of Western society, and its distribution a sign of the general availability of computer hardware among those receiving the *Annual Review*. To the two contrasting systems of communication of the photograph (the unidentified local artefacts and the bottle-tops) is added the high-technology communication of modern Western society.

In exploring further, the aperture or peephole at the centre of the disc becomes, on the disc's removal, an enlarged circular window through which is seen a partial round section of the front cover photograph. The *Spectator's* sense of order is satisfied, in finding that this is the missing piece that correctly fits the absent section of the front cover. On turning the page, the eye is led directly to two more circles, each presenting a different perspective of the globe. Both of the perspectives that have been selected focus on the developing parts of the world. The Oxfam message is thus expanded from Africa to all corners of the developing world. Once again, therefore, the Oxfam charitable programme has elements in common with the corporate sector.

Yet, on reflection, does this apparent *Punctum* at first sight conform to Barthes' understanding of this intuitive realm? As Barthes writes, often the *Punctum* is not revealed at first sight, but only when thinking back, eyes literally or metaphorically closed (Section 23). In retrospect, this carefully composed scene belongs rather to the *Studium*, in its theatricality, trick elements

and coded messages. Barthes devotes one section under *Studium* in *Camera Lucida* to the photograph's affinity with theatre (Section 13) and another to contrived surprises, or contortions of technique, such as superimpressions, deceptive blurring, deceptive perspectives and trick framing (Section 14).

### *Punctum* on reflection

To reiterate from Barthes, the *Studium* and the *Punctum* exist as co-presences. The *Punctum* is a less rational, more personal and subjective element, which, rather than being actively sought, rises from the scene and 'pierces' the *Spectator*. It is a poignant, delightful, painful or thought-provoking moment of authenticity (Sections 10, 11 and 15). The *Punctum* evades analysis (Section 18), and is a moment of intense immobility (Section 21). It is not coded; indeed, it cannot be put into words.

It might be objected, therefore, that the *Punctum* does not lend itself to academic and rational discussion of organizational documents. Yet the fact of its occupying a more personal and affective terrain does not mean that the *Punctum* does not exist in such documents. Further, Barthes' statement that it 'evades analysis' should not be interpreted as meaning that it is insusceptible to analysis, but rather that it is more difficult to nail down in rational discourse; indeed, Barthes himself subjects the notion of *Punctum* to considerable careful analysis in *Camera Lucida*. Finally, such a personal dimension is fitting to the NGO, where 'trust, emotion, conscience, social contracts and mutuality all enter into the relationship' (Gray *et al.* 2006: 335).

As Barthes says, the *Punctum* is often revealed when thinking back to a photograph and reliving it in a purely intuitive manner (Section 22). When thinking back to the Oxfam cover, the lasting image is that of the two children. Children are often said to represent philosophical and religious codes of innocence, of a fundamental belief in the goodness of humankind (see, for example, Rousseau 1968 [1782]; Jankélévitch 1986). From a photographic point of view, their innocence makes children good subjects, and helps to prevent what Barthes sees as the deathly nature of the pose and its potentially stale inauthenticity. One child looks up at the camera. Even though we know the child does not see us, as Barthes says, we suffer from the illusion that he is looking directly at us. Simultaneously, the private has become public, and the public is consumed privately (Section 40). This 'Look' (Section 46) pierces us with its appeal to raw sentiment. Here the charitable rather than the corporate is in ascendancy.

The Oxfam front cover photograph is a *tour de force* as a statement of the multiple nature of the non-governmental organization's operations and advocacy. It fulfils all the functions of the photograph formulated by Barthes as being 'to inform, to represent, to surprise, to cause, to signify, to arouse desire' (Section 11, p. 51). It informs us of Oxfam's activities, both represents and signifies its interwoven worlds, surprises us with high-technology hide and seek, causes us to think about Oxfam and the plight of those in the developing world, and provokes charitable instinct. As well as satisfying rational codes and expectations, it possesses more elusive qualities of surprise, magic and moral sensibility.

### Summary

'Rhetoric of the image' (Barthes 1982 [1964]) has been useful in steering an analysis of both *linguistics* and the *iconic* in Ernst & Young's front covers, and demonstrating their often inextricable intermingling and interdependence, as the words provide *anchoring* and *relay* to the more free-floating meaning of the visual. The notions of *denotation* and *connotation* are useful, together

Table 2.1 Oppositions in 'Rhetoric of the Image' and *Camera Lucida*

<i>Visual model</i>	<i>Term</i>	<i>Sense</i>
'Rhetoric of the Image'	Denotation	Description
	Connotation	Symbolism
<i>Camera Lucida</i>	<i>Studium</i>	Rational codes
	<i>Punctum</i>	Intuition

with the seeking of codes, such as the *practical*, *national*, *cultural* and *aesthetic* suggested by Barthes. They have been used in other analyses of organizational images, for example, in US annual reports (Preston *et al.* 1996), in magazine advertisements displaying accountants (Baldvinsdottir *et al.* 2009) or in the bowler-hat branding of a British bank (Davison 2009, 2012). Barthes' *Camera Lucida* has provided a fitting framework for the Oxfam image for the following reasons: the *Studium* has been useful in revealing the coded messages of Oxfam's crossroads of activity between the corporate and the charitable and between the developed and developing worlds; the *Punctum* has provided insight into the manner in which the photograph arouses our compassion.

The sets of oppositions in the two models (see Table 2.1) represent a shift in Barthes' thinking. 'Denotation' and 'connotation' are useful in highlighting the distinction between representation (although even the apparent objectivity of representation needs to be treated with great care) and symbolism. '*Studium*' is similar to 'connotation' in highlighting secondary messages. '*Punctum*' is more difficult, but arguably also more interesting: its very personal and intuitive nature is beneficial for endeavouring to capture elusive moral qualities of trust, compassion or reputation, particularly in photographic communications related to issues of social conscience. While both Barthes' models well suit figurative images, they are reticent on abstract art, and on areas of blurred definition, such as where photography and painting come together in collage, or in work where the *Operator* and *Spectrum* are intentionally conflated.

However, as Eagleton (2003) observes, no set of theoretical concepts can be all-embracing, and notwithstanding these limitations, the models have the potential for wide application. Barthes' frameworks provide useful models for the analysis of organizational images since they encompass all manner of visual images from those of everyday media to fine art, provide elements of universal models, that are both structured and flexible, and give primacy to the interpretative action of the viewer over that of the designer.

## Acknowledgement

This chapter is based on articles previously published in *Accounting, Auditing & Accountability Journal*: 'Photographs and accountability: cracking the codes of an NGO' (Davison 2007) and 'Barthesian perspectives on accounting communication and visual images of professional accountancy' (Davison 2011).

## Notes

- 1 Images available to view in Davison 2011.
- 2 For the sake of keeping notes to a minimum, author's paraphrases of the text in *La chambre claire* refer simply to section numbers. Quotations are translated by the author.
- 3 Images available to view in Davison 2007.

## References

- Addison (2002) *Smoke and Mirrors? Corporate CSR Reporting, Claims and Reality*, London: Addison.
- Badger, G. (2007) *The Genius of Photography. How Photography has Changed our Lives*, London: Quadrille.
- Baldvinsdottir, G., Burns, J., Nørreklit, H. and Scapens, R.W. (2009) 'The image of accountants: from bean counters to extreme accountants', *Accounting, Auditing & Accountability Journal* 22(6): 858–882.
- Barthes, R. (1964) 'Littérature et discontinu', in *Essais critiques*, Paris: Le Seuil, 175–187.
- (1973) *Le plaisir du texte*, Paris: Le Seuil. (Barthes, R. (1976) *The Pleasure of the Text*, trans. R. Miller, London: Jonathan Cape.)
- (1977) *Image, Music, Text*, trans. S. Heath, London: Fontana Press.
- (1980) *La chambre claire*, Paris: Le Seuil. (Barthes, R. (2000) *Camera Lucida*, trans. R. Howard, London: Vintage.)
- (1982 [1964]) 'Rhétorique de l'image', in *L'obvie et l'obtus*, Paris: Le Seuil, 25–42. (Barthes, R. (1977) 'Rhetoric of the image', in *Image, Music, Text*, trans. S. Heath, London: Fontana Press, 32–51).
- Carnegie, G.D. and Napier, C.J. (2010) 'Traditional accountants and business professionals: portraying the accounting profession after Enron', *Accounting, Organizations and Society* 35(3): 275–392.
- Culler, J.D. (1983) *Barthes*, London: Fontana.
- Dällenbach, L.L. (1977) *Le récit spéculaire: essai sur la mise en abyme*, Paris: Le Seuil.
- Davison, J. (2007) 'Photographs and accountability: cracking the codes of an NGO', *Accounting, Auditing & Accountability Journal* 20(1): 133–158.
- (2008) 'Rhetoric, repetition, reporting and the "dot.com" era: words, pictures, intangibles', *Accounting, Auditing & Accountability Journal* 21(6): 791–826.
- (2009) 'Icon, iconography, iconology: visual branding, banking and the case of the bowler hat', *Accounting, Auditing & Accountability Journal* 22(6): 883–906.
- (2010) '[In]visible [in]tangibles: visual portraits of the business élite', *Accounting, Organizations and Society* 35(2): 165–183.
- (2011) 'Barthesian perspectives on accounting communication and visual images of professional accountancy', *Accounting, Auditing & Accountability Journal* 24(2): 250–83.
- Eagleton, T. (2003) *After Theory*, London: Penguin.
- Edwards, M. and Hulme, D. (1995) 'NGO performance and accountability: introduction and overview', in M. Edwards and D. Hulme (eds) *Non-Governmental Organizations – Performance and Accountability: Beyond the Magic Bullet*, London: Earthscan Publications Limited, 3–16.
- Eliade, M. (1965) *Le sacré et le profane*, Paris: Gallimard.
- Gray, R., Bebbington, J. and Collison, D. (2006) 'NGOs, civil society and accountability: making the people accountable to capital', *Accounting, Auditing & Accountability Journal* 19(3): 319–348.
- Harvey, D. (1990) *The Condition of Postmodernity: An Enquiry into the Origins of Cultural Change*, Oxford: Blackwell.
- Hayward Gallery (2005) *Africa Remix. Contemporary Art of a Continent*, London: Hayward Gallery Publishing.
- Jankélévitch, V. (1986) *L'innocence et la méchanceté*, Paris: Flammarion.
- Jean, G. (1987) *L'écriture, mémoire des hommes*, Paris: Gallimard.
- (1989) *Langage de signes, l'écriture et son double*, Paris: Gallimard.
- Jeacle, I. (2008) 'Beyond the boring grey: the construction of the colourful accountant', *Critical Perspectives on Accounting* 19(8): 1296–1320.
- Jegers, M. and Lapsley, I. (2001) 'Making sense of non-profit organizations', *Financial Accountability and Management* 17(1): 1–3.
- Mitchell, W.J.T. (1994) *Picture Theory*, Chicago and London: The University of Chicago Press.
- Picard, M. (1986) *La lecture comme jeu*, Paris: Minuit.
- Preston, A.M., Wright, C. and Young, J.J. (1996) 'Imag[in]ing annual reports', *Accounting, Organizations and Society* 21(1): 113–137.
- Rafaeli, A. and Pratt, M. (1993) 'Tailored meanings: on the meaning and impact of organizational dress', *Academy of Management Review* 18(1): 32–55.
- Rideal, L. (1985) *Identity*, London: National Portrait Gallery.
- (2005) *Insights: Self-portraits*, London: National Portrait Gallery.
- Rousseau, J.-J. (1968 [1782]) *Les Confessions*, Paris: Garnier-Flammarion.

- Saussure, F. de (1995 [1916]) *Cours de linguistique générale*, Paris: Payot.
- Schroeder, J. (2008) 'Strategic analysis of images in brand culture', in B.J. Phillips and E. McQuarrie (eds) *Go Figure: New Directions in Advertising Rhetoric*, Armonk, NY: M.E. Sharpe, 277–296.
- Sontag, S. (1971) *On Photography*, London: Penguin.
- Warren, S. (2005) 'Photography and voice in critical qualitative management research', *Accounting, Auditing & Accountability Journal* 18(6): 861–882.