

**PHOTO-ELICITATION: AN ETHNO-HISTORICAL ACCOUNTING AND  
MANAGEMENT RESEARCH PROSPECT**

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### **ABSTRACT**

Photo-elicitation represents a major strand of visual research methodology which has been little employed in the contemporary and historical accounting and management research genres. This paper offers an exploration of the methodological dimensions and potential of photo-elicitation, particularly as a historical research tool for archival, oral and critical historians. It reveals a strong potential for contextualised, interpretive and critical discovery offered through photo-elicitation's foundations in anthropology, ethnography and visual sociology. The prospect of peeling back of hidden layers and voices is significantly enhanced by the introduction of photo-elicitation which offers empowerment not only through the visual triggering of memory but through the negotiation and construction of images themselves. The prospect of more direct access to organisational and personal experience and context is accompanied by new understandings of multiple voices and fresh narratives. Together these promise potential insights from the particular to the societal.

## **PHOTO-ELICITATION: AN ETHNO-HISTORICAL ACCOUNTING AND MANAGEMENT RESEARCH PROSPECT**

Photo-elicitation is as yet a little used research method in the accounting and management research literature, and yet offers itself as potentially valuable tool in the interdisciplinary armoury for both qualitative and critical accounting researchers. It offers application to both historical and contemporary research agendas, having its roots and drawing its inspiration from the fields of anthropology, ethnography and visual sociology.

This paper explores archival and contemporary photography as a basis for oral history photo-elicitation with reference to the potential for advancing historical and contemporary research in accounting and management. In doing so, it aims to draw out the rationale and role of photographically based research, elucidating the key methodological principles and accompanying possibilities of expanded understanding and critique.

In pursuing these aims, the paper addresses the visual and its role in society and social science research; historical, theoretical and ethnographic dimensions of photo-based research; photo-elicitation via archival photos; contemporary oral history photo-elicitation methods of image creation, interview and analysis; the interpretation of context and induced meaning within and through photographs; and the juxta positioning of image and textual narrative in research writing.

### **THE VISUAL RESEARCH VISTA**

We inhabit a world that is increasingly visually oriented: in terms of the dominance of imagery not only through its traditional avenues such as art, advertising, cinema and so on, but through its pervasiveness as a communication medium via television, video, DVD, computing, internet, mobile phone and so on. Visual media have come to penetrate all manner of communications from business and conference presentations, to university lectures, to web-based learning, to community association events. Imagery has arguably become the dominant mode of representation and communication in many of today's societies, with a considerable prior history (Edwards, 1992). Yet most accounting, business and management research remains almost exclusively focussed on text, both in terms of evidential sources and research output format. This preoccupation with the text, ignores a potentially valuable source of information and insights available not only from contemporary images, but from historical images as well.

Preston et al (1996) have called for accounting researchers to draw upon the wealth of methodological knowledge already developed by visual anthropologists who have increasingly recognised the value of depicting, visualising, seeing and interpreting the world around us. They point out the importance of visual imagery in influencing our knowledge set and how that knowledge is developed, recognising the multiplicity of ways in which different people 'see' and interpret such images while at the same time arguing that multiple ways of seeing and interpreting, cumulatively offer valuable additions to our understandings of phenomena.

All this offers vistas for revealing new ways of seeing and understanding accounting and management history, processes, and outcomes. Accounting after all, is a language

that attempts to represent organisational activity. It presents its own form of imagery and indeed at times represents itself in terms of the visual, for example when the balance sheet is described (in photographic terms) as a snapshot of the business at a point in time. Warren (2005) explains that in one sense, all research attempts to assist the reader or the student to form images, to visualise what is being conveyed – through words, numbers, charts, graphs, quotations and so on. This is all part of the historical records reader, the annual report recipient, the management report reader and other communication recipients trying to visualise the world being depicted to them. Thus in researching accounting and management, from both historical and contemporary perspectives, our understanding can be enriched and indeed emancipated by a recognition and incorporation of the visual (Gallhofer and Haslam, 1996).

One pervasive visual representation in society has been and continues to be the photograph. While there have been debates in social anthropology as to the photograph's ability to represent 'reality', increasingly this has been seen as a naïve belief in objectivity and technicism (Ruby, 2000). Rather, the photograph not only acts as an aide memoire for producing ethnographic accounts, but presents opportunities for exploring multiple perspectives, information and interpretations contained therein and subsequently triggered and facilitated in the viewers. These representations therefore require critical reading and unpacking, but in doing so, can open up socio-cultural meanings and patterns, from the perspectives of image makers, subjects and image viewers, hitherto invisible and ignored (Scherer, 1992). The use of photographs in historical accounting and management inquiry unlocks the potential for allowing both interviewees and researchers to visualise their past and present it in new and different ways and to better understand the intentions and interpretations of the image makers (Edwards, 1992; Buchanan, 1998).

In one sense, photographs can be presented to interviewees and research subjects as a medium to which they are generally accustomed, capturing oftentimes complex issues and scenarios to which they can readily respond (Petersen and Ostergaard, 2003). At the same time, photographs, along with their layers of historical meaning implicit in image makers' intentions, subjects' representations and viewers' interpretations, can play an important role in the teasing out and the sense making of organisational complexity. In so doing this can assist research subjects and researchers to construct socially and culturally informed accounting and management histories (Edwards, 2001). The visual research vista offered by the photograph is perceptively indicated by Harper (2002, p.23):

Photographs appear to capture the impossible: a person gone; an event past. That extraordinary sense of seeming to retrieve something that has disappeared belongs alone to the photograph, and it leads to deep and interesting talk.

### **DEVELOPING RESEARCH THROUGH PHOTOGRAPHY**

Harper (2002) cites the French sociologist Edgar Morin and a French visual anthropologist, Jean Rouch's film 'Chronicle of a Summer' as a very early example of film based elicitation research where at the end of the 1950s they filmed and interviewed randomly selected Parisians on the subject of happiness and truth. The film included interviewees watching film rushes and discussing their own filmed

portraits and responses. Photo-elicitation was first conducted and classified as such in 1957 by John Collier, a photographer and researcher in a Cornell University multidisciplinary research team examining mental health in Canadian communities. Subsequent to his report on this study, in the 1960s he also produced a text on visual anthropology that outlined further experiments in photography based interviewing. An expanded version published in the 1980s (Collier and Collier, 1986) became an influential reference point for this type of research. Photo-elicitation has continued to be utilised in anthropology as an adjunct method and has more recently enjoyed a greater role in visual sociology, particularly through its redirecting authority to subjects and interviewees and its more ethnographic focus. Heisley (2001) argues that visual and particularly photographic methods must now move from accepting the role of augmentation to textually based research to the centre stage, becoming an integral part of both research methodology and its outputs.

From a theoretical perspective the photograph and its use can both reflect and develop theory in a variety of ways. While a detailed theoretical exploration of theoretical avenues and possibilities lie beyond the scope of this paper, the richness of potential accrual to our knowledge in the accounting and management fields deserves a brief indication at this point. Pinney (1992, p.74) has argued that to some, 'photography appears as the final culmination of a Western quest for visibility and scrutiny'. However rather than presenting some unitary deterministic picture, it presents multiple ways of knowing – through perception, signs and symbols. On the other hand it is subject to a tensions between its iconic (artistic) and its indexical (verisimilitudinal) potential for representation. Thus it does not offer some single lens authority, but affords multiple perspectives and interpretations. Photo-elicitation thereby discards any pretence of objectivity, recognising instead the power of photo-interpretation to elicit individual and social constructions of different parties involved in the framing, content and/or viewing of photographs (be they archival, or contemporary photos of historically associated events, objects, documents or people) (Harper, 2000). Indeed Pinney (1992) argues that over time, in a historical photo the indexical can become iconic and symbolic in the manner of a painting, so that its artistic symbolism and reinterpretation may open up new vistas of understanding and offer emancipatory potential to both subject matter and the actors (historical and living) involved (Gallhofer and Haslam, 1996). After all, it is both researchers and oral history interviewees who must revisit and reinterpret images relating to historical people, events and objects. They are the viewers and interpreters who must penetrate interpret and draw out historical sense and meaning (Pinney, 1992). For them the photo creates images of the past which can be a vehicle for transporting people across time (subject and/or viewer), for triggering viewers' memories of associated events and contexts, and for connecting past and present through interviewee and researcher reinterpretations of both (Cronin, 1998). As Edwards (1992, p.7) puts it:

The photograph by its very nature is 'of' the past. Yet it is also of the present. It preserves a fragment of the past that is transported in apparent entirety to the present – the 'there-then' becomes the 'here-now'

Hence photo-elicitation potentially affords and supports both ethnographic and critical explorations. While some would argue that the photographer (be they historical

photographers, the researcher or oral history interviewees) presents a selective account of reality in terms of the pictures they have selected and framed, in fact they offer up photos as forms of text that are as equally open to hermeneutical and critical analysis as written text (Emmison and Smith, 2000). Analysis and interpretation, Harper (2000) argues, can also be extended to the development and amplification of theory via such routes as grounded theory which is also cited by oral historians such as Thompson (2000) who points to the value of theoretical sampling in focussing on a small number of knowledgeable interviewees for eliciting valid information and concepts. Via photos we can access what historical actors may have taken for granted, by ascertaining the ways in which they describe and label photo contents and representations, leading to the identification of key concepts and their dimensions otherwise inaccessible to the researcher (Adelman, 1998).

The power of the image then, rather than as the objective unidimensional representation conventionally assumed, is to present a broad palate of colours and tints. These form the basis for both inductive theorising and theoretical critique of both contemporary and historical issues in the accounting and management fields. They afford the prospect of multiple perspectives and stories both from the photo both as centre stage and as adjunct to historical text.

### **ARCHIVAL PHOTO ELICITATION**

Archived or historical collection photographs can provide researchers with unique primary or secondary evidence relating to both historical and contemporary research studies. Locating such collections that may be relevant to the research study may be partly achieved through intentional searching of institutional libraries and partly through serendipitous discovery of extant collections. Sources may include public and university libraries; historical societies; professional association and corporate libraries or data banks; religious, regulatory and other organisational archives; and privately held collections (Scherer, 1992). The researcher should take care to:

- Ensure that the institution actually holds relevant material
- Ascertain the conditions of research access
- Consult with the institution's archivist regarding most productive ways of searching the collection

Before commencing on-site investigation, the researcher should ensure that they have clearly defined not only their central research question, but the relevance of desired photographs to that question and the role they may play in contributing answers (Banks, 2001). Such investigations might range from obtain visual evidence of the layout and staffing of accounting or bookkeeping offices in early 20<sup>th</sup> century manufacturing enterprises, to gender presence and roles in mid 20<sup>th</sup> century banking organisations, to the position of accountants in senior management of late 20<sup>th</sup> century corporations.

It is important for the visual researcher to recognise the circumstances and limitations of the photographic collection design and construction, since these may influence findings and interpretation. Photographic collections are usually the result of selective weeding and retention, so that information concerning what has been discarded and what has been retained (and why) may be important. Archival or historical collections are rarely comprehensive. Photographic content from a particular period may be intentionally 'constructed' by then photographer for specific reasons which if unknown or unrecognised, may lead to misinterpretation by the researcher. Late 19<sup>th</sup>

and early 20<sup>th</sup> century photographs may also reflect paternalistic or repressive cultural and social attitudes of the period which may need to be taken into account (Thompson, 2000; Banks, 2001; Pink, 2001). Of course this in itself can be a subject of research, where the researcher aims to discover what was photographically recorded, as well as how and why the photographer(s) constructed their images in the way they did, thereby revealing something about their conscious or unconscious predispositions, the way in which they and their peers perceived the subjects of the photographs at the time, and the cultural conditioners of the period (Edwards, 1992; Moss, 1996). Banks (2001, p.114) argues that the researcher needs to develop an 'external narrative' by asking questions such as:

- Why does this image exist?
- Who created it?
- What is its biography?
- What does it attempt to represent?

Sociologists and anthropologists have used historical photographs, often from personal collections of target interviewees, as the focus of oral history interviews. These have sometimes been volunteered in the course of interviews, by the interviewees themselves. When interviewees feel a strong connection to photographs, they can be encouraged to articulate how the photographs fit with and represent their world, its historical chronology, and how they have constructed their identity, relationships and place in that particular world. This can then reveal their particular account of its history through interweaving the images with their verbal narratives, thereby giving the researcher an impression of what it was like to experience events in the period represented (Shopes, 1996; Walmsley, 1998; Pink, 2001; Banks, 2001). Alternatively, historical photographs can be employed to trigger reflections by interviewees about a whole era or industry or type of work. The photographs may not even include organisations or people directly related to the interviewees, but nonetheless may trigger an identification with the activities etc. represented and produce reminiscences about the general nature of work, beliefs, practices in the particular location or industry during that historical period. Such generalised reflections can allow the interviewer to explore broader accounting and management topics germane to the research project. This has been done for example by researchers investigating historical farming technology and organisation, and also coal mining practices and miners' political consciousness (Margolis, 1998; Banks, 2001; Harper, 2002). Indeed, Banks (2001) cites a study where rural communities, after being interviewed regarding historical photographs of their region, insisted that researchers return and re-photograph the contemporary region to highlight what they saw to be a loss over time of their cultural identity. This clearly offers both contemporary and historical accounting researchers a potential avenue for exploring physical and perceived changes over time in many organisational settings.

Archival photos can also produce new meanings in the sense that oral history interviewees may be asked to consider how they interpreted the photo contents in the past and whether with hindsight and life's subsequent experiences, they wish to produce new and differing interpretations. In this way, historical photographs may be deconstructed to reveal new critiques and understandings of the past as well as the present (Pink, 2001). Regardless of whether this is pursued, interviewers need to contextually research the environmental context, practices and terminology of the

period and the people involved if they are to draw deep and perceptive reflections from interviewees (Shopes, 1996; Thompson, 2000).

### **ORAL HISTORY PHOTO-ELICITATION**

Be they historical or contemporary, when used as a basis for interviewing, photographs can act as a powerful trigger for specific or general memories and reflections. Indeed such visual cues can provide useful stimuli for responses from interviewees unaccustomed to the interview process (Slim et al, 1998). Photographs employed for photo-elicitation can have been taken by the researcher, or by the interviewees, drawn from the interviewee's own collection, or sourced from institutional archives (Ives, 1995; Danielson, 1996). When producing contemporary photographs relating either to present day or historical subjects, several alternatives for selecting and framing images present themselves. The researcher may make his or her own selections and framings of what is photographed for use in subsequent interviews. Alternatively, the researcher may be accompanied by one or more interviewees who negotiate with the researcher what is photographed and how the images are framed. A third option is for the researcher to provide (eg. disposable) camera equipment to interviewees who, informed regarding the focus of the research, make their own decisions about what and how they photograph (Banks, 2001; Harper, 2002; Warren, 2005). Subjects of relevance to an accounting or management study might include buildings, offices, organisational staff, statues, plaques, machines, furniture, equipment, libraries, books and records, and so on.

Approaches to photo-elicitation have generally been represented under three categories: auto driving, reflexive photography, photo novella, and photo voice. Auto driving is commonly employed in consumer related marketing research whereby interviews are 'driven' by the interviewees who discuss the photos they have taken and/or are viewing. This allows the researcher to gain a new and unfamiliar picture of the matter being researched. Reflexive photography involves photographs taken by interviewees who then submit themselves to a reflexive interview in which they react to and reflect upon the deeper meanings of their own created photographs. Photo novella refers to the process of asking interviewees to take photographs that they feel portray daily routines and common events, subsequently talking about their significance and meaning. These 'picture stories' particularly enable people with little power or status to provide a narrative that highlights where injustice, inequality etc. have occurred and where change is possible. Photo voice has largely taken on as the more commonly used term applied to photo novella. It refers to photo elicitation that draws out interviewees' creation and discussion of photos that represent the way they view their community, promoting dialogue and critique and impacting on policymaking (Hurworth, 2003; Warren, 2005).

Collaboration with interviewees in producing photographs entails the interviewees recognising both aspects of the research study that *they* wish to highlight and discuss, as well as their interpretation of what may be relevant and useful to the researcher (Banks, 1995). Such collaboration can reveal a number of things. First it can reveal how interviewees 'see' their world and their past, as well as how they wish themselves and their own roles to be visually represented, perceived and understood. Second, it can allow the researcher to learn interviewees' reasons for selecting and framing images, discovering what experiences, perspectives and history they reveal in doing so. Third, it can cause activities and realms hitherto invisible, to be revealed to the

researcher. Finally, it creates the opportunity for some interviewees to present views of accounting and management history that diverge from traditionally presented (ruling class) company or profession histories (Pink, 2001; Gallo, 2002; Harper, 2002; Walsh, 2002; Warren, 2005). In these ways, collaborative photography can simultaneously deliver several outcomes: uncovering otherwise hidden worlds to the researcher, emancipating and empowering interviewees, and providing new and divergent accounts of both historical and contemporary accounting and management.

In the interview setting, the photograph can play a number of unique roles. First it can act as a neutral third party in the interviewer – interviewee relationship: focussing discussion on the image rather than on the interviewee, helping to overcome status differences, allowing silences for reflection, prompting spontaneous interviewee comments, facilitating free-flowing exchanges between interviewer and interviewee, and prompting reflexive attention to specific and broader related issues. Thus the photographs are *jointly* explored and analysed by both interviewer and interviewee rather than throwing the spotlight (and potentially perceived pressure to answer) on the interviewee. Instead of the interviewee being the *subject* of the interview, they can become the expert and guide, leading the interviewer through the history, the places, the processes, the people involved and the environment of the time (Collier and Collier, 1986; Banks, 2001; Warren, 2005). As Collier and Collier (1986, p.99) put it:

Photographs can be communication bridges between strangers that can become pathways into unfamiliar, unforeseen environments and subjects.

For the interviewees, the photograph can sharpen their memories and help them offer a reconstruction of what it was like to be there, offering details and clues that remind them of the context of events portrayed and encouraging them to reconstruct context in their conversation and plugging gaps in other histories or in interviewees' own initial recollections (Danielson, 1996; Cronin, 1998). In addition it can give the initial interview a specific focus that begins conversation around specific material elements in the image and then progress to trigger the interviewee's revelation of more abstract and intangible stories about broader organisational, industry, professional and other themes (Harper, 1984). Thus while photographs usually appear to portray something quite specific and material, they can yield interpretations that symbolise or embody philosophies, ideas, cultural beliefs and other intangible features of organisational life (Becker, 2002).

Photo-elicitation interviews can also be conducted with groups. This may be particularly suitable when examining workplace issues and histories such as conducted by Gallo's (2002) study of immigrant factory workers. For a group, the photographs act as probes that can elicit both factual information and perceptions. Group presence can on the one hand inhibit some potential individual responses, but on the other hand trigger discussions that produce more comprehensive responses than may be produced in a one-on-one interview. The group offers the prospect of accessing collective memory, triggering community narratives, and even learning more from emerging group member disagreements or differences in recollections (Collier and Collier, 1986; Thompson, 2000). Gallo's (2002) study found that this approach encouraged workers to instigate conversations, build social relationships, share their experiences and gain the confidence to identify and discuss issues and

inequities in the workplace. Petersen and Oestergaard's (2003) study of knowledge management in Danish management consulting firms also employed the group interview approach, finding that it transformed staff from the passive objects of an interview to the active subjects of research, opening up their 'insider talk'.

## INTERPRETING CONTEXT AND MEANING

It is the directness of photography, its apparent reality,  
that is beguiling.

(Edwards, 1992, p.6)

For the purposes of historical research, photographs arguably constitute text just as written or printed documents: open to be read in various ways and at various levels. They form a corpus of evidence to be deciphered and their meanings induced. Context therefore is vital to the interpretation of photographs. Here lies the challenge of discerning what an image *implies* beneath the apparent manifest reality depicted. Not only is it important to consider what is represented in the photograph, but also what may be absent and why (Banks, 2001; Edwards, , 1992, 2001; Emmison and Smith, 2000). Banks (2001) argues that photographs have three general contexts that can influence their interpretation. First is the context of their original production. Second is the context of the photographs' own histories: their retention, discarding, recovery, storage, ownership, display etc. Third is the context of their viewing and photo-elicitation interview use. The photographs and their interpretation are embedded in all of these contexts.

So all photographs are embedded in historical, social, cultural, political, economic and institutional contexts. For example the cultural contexts of images can be multidimensional. The material, social, cultural and symbolic are all intertwined in photographic images which can reveal cultural symbols, identity, lifestyles and histories as well as providing a medium for intercultural understanding (Blacking, 1984; Scherer, 1992; Banks, 2001; Edwards, 2001; Walsh, 2002). Whether the researcher is directly examining archival photographs or contemporary photographs of historical subjects, or conducting photo-elicitation interviews, they must be investigated and understood contextually. They may reflect such contexts directly or indirectly suggest their presence and impact (Scherer, 1992; Edwards, 2001). Particular care must be taken in interpreting sets of photographs which may juxtapose images in ways that present a view of organisational events and cultures that contradict related written records. These may suggest themes and relationships that trigger a deeper investigation of the historical phenomenon and its context and a challenging of conventional wisdom or stereotypes previously accepted in the historical written record (Edwards, 2001).

If possible, it may be important to attempt to detect and reflexively unpack the context and intentions of the photographers themselves. Under what circumstances were the images created? For what purpose were the images originally constructed? By whom and for what audience? Who controlled the image content? The subject, the onlookers or the photographer? It is important to access answers to these questions in order to understand the motivations, ideologies and agendas of the various interested parties reflected in the photographs and their content – what is represented, how it is portrayed, and what is omitted. These are crucial formative contexts that can

significantly influence both researcher and interviewee interpretations and give clues as to what can be determined from the images themselves and what requires further associated documentary evidence for a fuller and more contextualised interpretation (Scherer, 1992; Pink, 2001).

Subjecting photographs to textual analysis can involve peeling back layers of meaning. This can be done first through a general appraisal of photographs, comparing what they purport to represent with written documentary evidence regarding their subject matter. For example, do photographs represent an equal balance of men and women in accounting offices while histories of that period refer only to male clerks and accountants? Second the collection of photographs can be searched for dominant themes emerging. Particularly if the photographs have a clear chronology, trends and patterns of change over time may emerge, for example in gender balance, mechanisation etc. in accounting offices over time. Third, the photographs may be re-examined with a view to interpreting the detail and nuances of organisational life and activity portrayed. They may suggest further avenues or objects of enquiry via documentary and/or oral sources (Emmison and Smith, 2000). Another way of seeing this layering of image viewing and reading can be termed looking through, looking at, and looking behind. Looking through refers to the act of identifying image content as if looking through a window at a set of objects. Looking at refers to an examination of the way the content of the image is presented – the use of light, the arrangement of elements etc. and the story they appear to tell. Looking behind the image refers to the investigation of the images' context as discussed above. Banks (2001) refers to a focus on image content as the construction of an internal narrative (the story) and a focus on image context as the construction of an external narrative (the social context of image production and the social relationships surrounding the image).

It is important to recognise that photographic images can be interpreted differently by different parties (eg. the subjects, the photographer, the interviewees, and the researcher). The ways in which they induce meanings from the content and form of images can again be conditioned by their contextual settings. These may produce different layers of story: private and public, individual and collective. Even the use of photographs can be socially and culturally conditioned, thereby facilitating different, alternative histories and counter-narratives (Edwards, 2001; Pink, 2001; Walsh, 2002; Warren, 2005).

### **IMAGE AND NARRATIVE**

Photographs arguably have an inbuilt narrative associated with them. Individual or groups of photos often have an individual or collective narrative attributed through them by those who collect, retain or view them. In triggering interviewee memories or wider observations regarding historical situations, they evoke various oral narratives that can articulate cultural identities, past or present beliefs, and so on (Cronin, 1998; Edwards, 2001). In the researcher's published presentation, the question arises as to the mode of representation via text and image. Banks (1995) argues that each potentially offers a commentary on the other. The question arises then as to the nature of this complementarity. Becker (2002) for example, suggests that images allow readers to generalise about the arguments made in the text. Warren (2005) sees the relationship between images and words as 'uneasy and unclear', arguing that language is inadequate to entirely convey the depth of what people see and feel, while at the

same time accepting the difficulty of us knowing something completely independently of language. Nevertheless, she points to the photograph's ability to reflect and evoke feelings, signification, and multiple voices that offer understandings and critiques that go beyond the confines of representation through language. Thus in contrast to the selectivity and grammatical framing of words, images offer a sensory phenomenological form of representation and communication less constrained by 'rules' of reading, symbolic of human interactions, and offering insights into 'what it was like to be there' (Scherer, 1992). As Pink (2001, p.135) puts it:

Photographs can be used to create critical representations that express experiences and ideas in ways written words cannot.

Largely, photographs have been used by anthropologists, ethnographers and visual sociologists to augment textual analysis and narrative, thereby more often reflecting a realist approach to photography: photographic meaning becoming contingent upon written text (Pink, 2001). However Banks (2001) suggests the photographic essay as an experimental format that employs images as the dominant mode of transmitting analysis and argument, with the written text providing introduction and photographic captions. This clearly requires the assemblage of photos to convey a strong implied narrative via either a clear chronology or a logical sequence of ideas, thereby producing an overall narrative that transcends the internal narratives that may be contained within any one photograph. Banks observes that this overarching narrative may privilege the phenomenological mode, conveying an experience from the interviewees' and researcher's perspectives, or privilege the narrative mode by telling a story from the interviewees' perspectives. In such representations, photographs may be presented with or without captions.

While recognising that most published ethnographies have a dominant textual narrative, sometimes supported by photographs, Pink (2001) Argues that series of uncaptioned images can allow readers the opportunity to self-consciously and reflexively experience the history being presented and develop their own interpretations and understandings. This allows the researcher to demonstrate to the reader that while oral histories offer multiple stories and understandings, uncaptioned photographs (referenced within the textual narrative) offer readers access to multiple stories, experiences, emotions and discourses.

Thus even in the resulting published research papers, photo-elicitation offers accounting and management researchers new and revealing avenues for contributing to knowledge. The stories and experiences of the past can be revealed and unpacked for meanings and critiques. Multiple voices, hitherto silenced, may be heard. Experience may be better conveyed, and the reader may be offered greater opportunity to actively engage in the sense-making exercise.

### **THE ACCOUNTING AND MANAGEMENT PROSPECT**

Visual historical methodologies have barely rated a mention in accounting history research literature (Parker, 1999) while their exploration or experimentation has been similarly sparse in the contemporary accounting and management research literatures (Gallhofer and Haslam, 1996; Graves et al, 1996; McKinstry, 1996; Preston et al, 1996; Buchanan, 1998, 2001; Jeacle, 2003; Petersen and Oestergaard, 2003; Warren, 2005). Yet as Hammond (2003) rightly points out, oral historians for example, ought to be aiming to tap into interviewees' experiences and providing audiences with a

contextualised understanding of these experiences. As already argued in this paper, photo-elicitation offers another promising pathway towards this objective. Gallhofer and Haslam (1996) argue that both being communicative and representational artefacts, accounting and art substantially overlap. Similarly, accounting, management and photographs share common features of portraying people, events and processes, and communicating between present and past.

Candidates for photographic relevance to accounting and management research subjects are plentiful: people, places, and objects. Human activity and its history can be revealed not only in the material sense, but in terms of underlying beliefs, traditions, concepts, relationships and cultures: via such tangible evidence as art, architecture, memorials, offices, factories, retail outlets, commercial buildings, machinery, transport, housing, records, people and more. They and many other artefacts can express and symbolise a host of past patterns of thought and behaviour that sometimes can reveal more and convey a closer experience of history than the purely written record (Harper, 1984, 2002; Emmison and Smith, 2000; Petersen and Oestergard, 2003; Warren, 2005).

Accounting and management photo-elicitation projects that lie in wait are virtually inexhaustible. They range from explorations of the symbolism (eg. order, dignity, progressiveness, integrity, ) in historical commercial and business architecture (Ewen, 1999; Jeacle, 2003; Warren, 2005), to studies of the environment and context in which scientific management and work study was photographically applied to factory and office functions for analysing their process and improving their efficiency (Buchanan, 2001). Traditional and critical histories of historical (eg. industrial revolution) mining and manufacture accounting and management, including working conditions and housing, can be expanded and enlightened through examination of contemporary photographs of still extant locations and buildings. Company, government, as well as business and professional association archival photograph collections offer a resource for oral history interview projects, as do opportunities for contemporary photography of still existing sites, activities and records.

Photo-elicitation then, offers a wide vista of contemporary and historical accounting and management research: via archives publicly or privately held, or contemporary photographs constructed expressly for the research purposes. It offers itself as a primary research strategy in its own right, or as an integrated support to text based research and analysis. It is inclusive in that it offers participation options for individual and group interviewees ranging from photograph construction to image interpretation. It deals with the material, but searches for the intangible. It visually portrays images of locations, people and events, but potentially offers opportunities for deconstruction and critique of what we thought we already knew. Becker (2002, p.11) captures the essence of the prospect on offer when he states:

.....what can you do with pictures that you couldn't do just as well with words (or numbers)? The answer is that I can lead you to believe that the abstract tale I've told you has a real, flesh and blood life, and therefore is to be believed in a way that is hard to do when all you have is the argument and some scraps and can only wonder if there really is anyone like that out there.

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