



Ahn, P. and Jacobs, K. (2018) Using photographs in interpreting cultural and symbolic meaning: a reflection on photographs of the Korean Association for Government Accounting. *Accounting Forum*, 42(1), pp. 142-152. (doi:[10.1016/j.accfor.2017.08.002](https://doi.org/10.1016/j.accfor.2017.08.002))

This is the author's final accepted version.

There may be differences between this version and the published version. You are advised to consult the publisher's version if you wish to cite from it.

<http://eprints.gla.ac.uk/147927/>

Deposited on: 19 September 2017

Enlighten – Research publications by members of the University of Glasgow  
<http://eprints.gla.ac.uk>

# **Using Photographs in Interpreting Cultural and Symbolic Meaning: A reflection on photographs of the Korean Association for Government Accounting**

Paul Ahn (Adam Smith Business School, University of Glasgow, Glasgow, G12 8QQ, UK  
Kerry Jacobs (b School of Business, UNSW Canberra, Canberra BC 2610, ACT, Australia)

## **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.

## **Highlights**

- Photographs taken by a professional association are useful research objects.
- Physical artefacts can be considered objectified forms of capital that accounting actors use.
- Banners are useful tools of triangulation when checked against written documents.
- Arrangement of a national flag can enhance the significance of accounting events.
- Deployment of flowers constructs and represents social connections and networks among accounting actors.

**Key words:** Photograph, physical artefact, Bourdieu, symbolic struggle, Korea

## **Abbreviations**

- AICPA: American Institute of Certified Public Accountants
- KAGA: Korean Association for Government Accounting
- KICPA: Korean Institute of Certified Public Accountants

## **Using Photographs in Interpreting Cultural and Symbolic Meaning: A reflection on photographs of the Korean Association for Government Accounting**

“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 et al. (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 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 actors<sup>1</sup> 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

---

<sup>1</sup> 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.

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 framed, 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 et al., 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 et al. (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, Curtis (2004) and Kuasirikun (2011) investigated visual images in annual reports of Hong Kong and Thai companies, respectively. While Curtis (2004) found that use of color in visual images was dependent on the message, either favorable or unfavorable, Kuasirikun (2011) argued that the photographs in Thai annual reports not only reflected but also reinforced traditional male-female gendered roles. In short, these studies suggested that photographs in annual reports can possess symbolic power to construct, as well as to reflect, social actors' everyday lives in various cultural contexts.

This body of literature constituted a strong case to focus not only on the text and the numbers, but also on a consideration of the role of photographs in annual reports as a way of understanding "the culture, people and society that produced them" (Warren, 2005, p. 863). However, only a few accounting researchers have gone beyond the use of photographic imagery in published annual reports. One example is Hrasky (2012), who investigated the use of graphs and photographs in sustainability reports, and found that sustainability-driven companies relied less on the photographs in their reporting than other companies. Baldvinsdottir et al. (2009) focused on the photographs of accountants shown in accounting software advertisements in CIMA's (Chartered Institute of Management Accountants) publication to illustrate the cultural and symbolic transitions in how accountants are represented. Hancock (2005) analyzed the symbolism and visual semiotics reflected in the photographs in PWC's (PriceWaterhouseCoopers) graduate recruitment brochures from an aesthetic perspective. More recently, Picard et al. (2014) tracked how photographic representation of accountants has changed in accounting firms' promotional brochures. Collectively, this body of work beyond corporate annual reports has illustrated a growing interest in exploring how the use of photographic imagery framed and represented our understanding of images of accounting and accountants, and therefore how the significance of the accounting profession is shaped over time.

In the light of the growing body of work on the photographs in annual reports and other published documents, we recognize the power of photographs in representing and constructing a perception and understanding of accounting actors. However, the study of the use of photographs beyond those in specifically taken for publication and exhibition has been scarce<sup>2</sup>. Therefore, we argue for the possibility of following the lead of the sociological

---

<sup>2</sup> While Walker (2015) explored many photographs of US farmers, including those of record keeping at kitchen tables in working clothes, and argued that accounting permeated their everyday rural life, these photographs

tradition of Barthes (1977) and Bourdieu et al. (1990) and of going beyond the existing focus on published photographs to further explore the shaping of meaning and significance by accounting actors through photographic images.

### 3. Bourdieusian theorization

In the accounting research, Bourdieu's theoretical tools have been employed to understand how accounting is involved in the shaping of meaning and significance of accounting actors' everyday lives such as religion (Jacobs, 2011), sports (Cooper & Johnston, 2012) and popular music (Jacobs & Evans, 2012). Field and capital have been the most popular Bourdieusian theoretical concepts applied in the accounting literature (Malsch et al., 2011), whereas the notion of objectified forms of capital has been largely overlooked. Bourdieu's insights into the social significance of photographs have also been widely ignored outside of the tradition of French social thought and analysis (Bourdieu et al., 1990), and have received little acknowledgement in the accounting literature. To fill this gap in the adoption of Bourdieusian theorization in the accounting literature, we relied on Bourdieu's concept of objectified forms of capital to understand how accounting actors use physical artefacts as portrayed in photographs taken by accounting actors themselves, and we explore how these photographs are framed and deployed in social and institutional struggles (Bourdieu et al., 1990; Bourdieu, 1991).

In Bourdieu's theoretical framework, social actors struggle to take more dominant positions in a field by mobilizing and deploying their resources, which Bourdieu called capital (Bourdieu & Wacquant, 1992). From this theoretical perspective, the accounting field can be understood as an arena which accounting actors, such as individual accountants/auditors and accounting firms, struggle to dominate by mobilizing and deploying their capital. There are multiple species of capital, such as economic, social, cultural and symbolic capital (Bourdieu, 1986; Bourdieu & Wacquant, 1992). While money is typical economic capital in most fields, accountants' social network and connections via their professional bodies, and their accounting/auditing knowledge can be viewed as social capital and cultural capital, respectively, in the accounting field. All types of capital become symbolic, when they are "perceived and recognized as legitimate" by other actors in a certain field (Bourdieu, 1985). In the accounting field, CPA/CA qualifications are strong symbolic capital, because the qualification holders' knowledge is readily recognized as legitimate by other actors, and thus an accountant/auditor would be likely to hang their framed certificates on his/her office wall in pursuit of distinction and legitimacy. Such objectification of symbolic capital as the framed certificates of CPA/CA qualifications can be demonstrated through the use of photographs (Bourdieu, 1984; Bourdieu et al., 1990).

Bourdieu suggested photographs as a key research methodology to explore how social actors utilize physical artefacts to distinguish themselves from others (Bourdieu, 1984, 1986; Bourdieu et al., 1990). In particular, Bourdieu (1984) used many photographs to show how French actors from different social classes distinguished themselves using physical artefacts as objectified forms of capital. For example, social class of a French man was distinguishable by his clothes, high-end suit and tie or a stained overall, objectified forms of economic capital. The function of the objectified form of capital is letting others see the difference, which Bourdieu (1998) labelled "vision of division". If a man in the stained

---

were originally taken by the Farm Security Administration of the US Department of Agriculture for publication and exhibition.

overall perceived the difference between himself and another person in the suit and tie, then the power and/or wealth of the latter would be recognized by the former. Bourdieu (1984) argued that actors use objectified forms of capital to differentiate themselves from others in pursuit of recognition, legitimacy, power and status, which is labelled “symbolic struggle,” to the extent that others take their dominance for granted without further questioning in a certain field and social space, which is labelled “symbolic violence” (Bourdieu, 1991). Therefore, we argue that photographs of physical artefacts have potential to provide significant insights into symbolic strategies of position taking in a particular field.

#### **4. Research context and objects**

We examined photographs of physical artefacts, which KAGA members took and archived in its website (<http://www.kaga21.or.kr>), with KAGA’s permission. KAGA was an association formed in 2002 in response to Korea’s decision to adopt accrual accounting in its central, provincial and local governments. Prior to the adoption of accrual accounting by the provincial and local governments in 2007 and by the central government in 2011, cash accounting was practiced by public servants, and thus public sector accounting was not independent of public service field. However, the decision to adopt accrual accounting in the late 1990s led accountants and academics to take an interest in public sector accounting. Among these social actors, university professors were the most dominant. Koreans highly valued academic qualifications, which made university professors more respectable than other actors in Korean society. Therefore, a series of powerful university professors have been KAGA’s presidents since its formation.

It is worth noting that the public sector accounting field was not subordinate to the accounting field in Korea. Key institutional actors, such as KICPA, the only professional body of qualified accountants, and big accounting firms, were active mainly in the private sector, and their involvement in the public sector accounting was limited. National Accounting Standards Center was established within KICPA only in 2010 to assist the central government with the accrual accounting work. While the Ministry of Strategy and Finance delegated the project of accrual accounting implementation in the central government to National Accounting Standards Center, the Ministry of Public Administration and Security cooperated with KAGA to assist the provincial and local governments. We viewed KAGA as representative of the public sector accounting field more than National Accounting Standards Center, which in 2014 became a sub-organization of the Korean Institute of Public Finance, a government-funded research institute, because of its independence, longer history and sole commitment to the public sector accounting.

Our choice of KAGA’s photographs as research objects was in response to the KAGA’s invitations to its conferences (normally spring, summer, autumn and winter), which KAGA photographed. These photographs could be considered an example of auto-photography in the sense described by Parker (2009) and Warren and Parker (2009). Another benefit of using KAGA’s photographs came from the fact that they were archived in chronological order on KAGA’s website, and thus we were able to respond to the call of Parker (2009), who suggested that accounting researchers analyze photographs that feature “clear chronology, trends, and patterns of change over time” (p. 1122). Through a chronological exploration, we found trends and patterns in KAGA’s connections and networks (social capital) and funding (economic capital) over time.

These photographs were, at least to some degree, “staged”, thereby not really representing the unaffected everyday life of KAGA’s members. However, the photographs were still interesting research objects, as they were not simply taken for publication but for record keeping purpose, thereby framing and representing “the everyday, lived experience” of those who participated in the events (Walker, 2015, p. 1684). Therefore, we would argue that KAGA’s photographs are research objects that provide an insight into the accounting actors’ strategies in creating and shaping significance in those events. However, it is also important to read the photographs from the cultural and institutional perspective of the actors who were responding to the artefacts presented there.

In addition to the photographs, we collected related written documents, such as KAGA’s newsletters and invitations to KAGA’s conferences. We also collected publicly available CVs (curriculum vitae) of KAGA’s key leaders to understand how they were socially related with other actors through their education, career paths and positions in the field. The documentary data was useful in helping us extend and develop our understanding of social and symbolic struggles and shaping of meaning within the public sector accounting field, which are not necessarily evident from a simple reading of the photographs.

## **5. Using photographs to understand the cultural significance of physical artefacts**

In this section, we relied on Bourdieusian theorization to explore the photographs chronologically archived on KAGA’s website in particular how these photographs can be understood and decoded, and how a (potentially contestable) interpretation of such photographs can inform our research.

### **5.1. Inaugural conference**

The very first KAGA’s event photographed is shown in Fig. 1. This photograph was framed from the perspective of the audience, and it includes the banner, the stage party, the audience and the wreaths on the right. From the audience’s perspective, the banner indicates that KAGA’s inauguration was held at Korea National Open University on August 29, 2002, and therefore this banner constitutes a useful data source alternative to printed documents for historical research in the sense described by Parker (2009, p. 1121). However, this photograph provides much more potential insights than just a record of an event, and it also reflects several culturally and societally coded elements that can be differently interpreted depending on the viewers’ knowledge of a culture and society (Barthes, 1977).



Fig. 1. 2002 inaugural conference.  
 (Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on February 11, 2014)

From an analytical perspective, the composition of the panel<sup>3</sup> was interesting and significant, and thus represented KAGA’s intention in framing this photograph. They consisted of six professors and one top-ranking government auditor, who possessed PhDs from prestigious Korean or US Universities and/or professional qualifications (KICPA or AICPA). This composition of panel members and their symbolic capital were strong enough to frame KAGA as an expert group from its start.

The key organizer of the event was the man sitting at the far right-hand side next to the wreaths, who later became KAGA’s president. He had been a professor at the hosting University since 1985, and invited the Vice-Chancellor of the University to give a welcome speech for the event. These suggest that the future president had mobilized the University using his social capital (he had been at the University for over 17 years) to hold KAGA’s inaugural conference there. As such, this event enhanced his legitimacy within the University and KAGA.

The symbolic elements in the photograph and the deployment of symbolic capital can only be decoded with a deep understanding of Korean culture in relation to the significance of the flowers in the photograph. Flowers are a critical part of everyday life in Korean society. Koreans send, receive and arrange flowers to celebrate or commemorate occasions. However, flowers play a role beyond the celebration of a certain event and the decoration of a certain venue. In common with photographs in corporate annual reports that both represent and create reality, flowers both construct and reflect connections, networks and relationships with other key social actors. In this aspect, ribbons are to be more carefully examined than flowers, as they indicate occasions and senders, thereby reflecting mutual networks and supports. Therefore, the flowers and ribbons can be regarded as objectified forms of social capital that construct and represent connections between senders and receivers, and thus social actors arrange in symbolic struggles for recognition and legitimacy (Bourdieu, 1986).

<sup>3</sup> We have obscured the faces, because we did not have explicit ethical permission to present these people or to publish their image in this paper.

This contextual knowledge explains why accounting actors associated with the formation and growth of KAGA were so keen on taking and archiving photographs which clearly featured prominent flower arrangements. This practice is clearly illustrated by the flower arrangements photographed at the 2011 spring conference as shown in Figs. 2 and 3. These photographs illustrate both the nature of the wreaths and the legibility of the ribbons, which indicate the senders of the flowers. From the right, they were presented by the Vice Chancellor of the hosting University, the doctoral alumni association of the accounting/taxation department at the University and a publishing company in Fig. 2, and the Korean International Accounting Association and a government entity in Fig. 3. The storage of these photographs of flowers and ribbons that do not feature human actors suggests that the construction and representation of the mutual relationship between KAGA and other social actors can be informed by a study of these flower arrangements.



Fig. 2. 2011 spring conference (outside).  
 (Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on September 1, 2014)



Fig. 3. 2011 spring conference venue (inside).  
 (Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on September 1, 2014)

Examining two wreaths and ribbons on them in Fig. 1, the one on the left was more legible and significant. The ribbon informed the audience that the wreath was sent by Sungto to celebrate the official start of KAGA. Sungto was a small accounting firm formed in 2000, consisting of only 17 CPAs when KAGA was established (KICPA, 2002). The number of standing wreaths, one being sent by a small accounting firm, indicated KAGA's weak position in the broader accounting field, despite the presence of the powerful panel members. The absence of wreaths from other significant mainstream actors in the accounting field, such as KICPA and big accounting firms, and the presence of Sungto's wreath suggest that, while the major accounting actors took little interest in the formation of KAGA, both KAGA and Sungto were trying to construct and promote their mutual relationship. KAGA's initiators and Sungto's accountants already had an established connection, as both had previously participated in an accrual accounting pilot project at a local council (Ahn et al., 2014). While this connection was represented by sending, receiving and displaying the flowers, this practice further reinforced their mutual social capital, as an attendee to the inauguration would recognize Sungto's endorsement of KAGA's formation and KAGA's appreciation of Sungto's support.

Sungto, despite its small size, was able to subsequently develop a reputation as a public sector accounting experts, and went on in 2012 to receive a South Korean Presidential citation in recognition of its contribution to public sector accounting. While Sungto employed accountants who had a degree of public sector accounting expertise, and participated in accrual accounting projects in the central, provincial and local governments, it was their close partnership with KAGA and their careful development and deployment of symbolic capital (such as the wreath) that played a critical role in facilitating Sungto's reputation. From this perspective, the wreaths can be understood in this setting as an objectified form of social capital that accounting actors strategically deploy in symbolic struggles for recognition and legitimacy (Bourdieu 1985; Bourdieu & Wacquant, 1992).

In contrast with the inauguration, 22 standing wreaths were sent to the 2012 autumn conference held to celebrate KAGA's 10th anniversary. KAGA's president mentioned all the wreath senders in his thank-you letter. This acknowledgement of the senders suggests that sending, receiving and arranging flowers was a symbolically crucial practice in the construction and representation of social capital in Korean culture and society. Among the senders were KICPA, big accounting firms, such as PWC and KPMG<sup>4</sup>, in addition to Sungto. The contrast between presence and absence of flowers sent by powerful accounting actors in two occasions indicates that KAGA had grown over 10 years to be an institutional actor legitimate enough to be recognized by those key actors in the mainstream accounting field. Presumably, symbolic violence took place at this event, because KAGA's legitimacy and power in the field would be taken for granted by attendees to the conference. Therefore, we argue that the practice of sending, receiving and arranging the flowers, in addition to thanking the senders, represents and constructs the mutual social capital between key accounting actors in a Korean cultural context.

## **5.2. Summer conference**

The second significant event following the inaugural conference reflected in KAGA's photo-archive was the 2006 summer conference shown in Fig. 4. Rather than discussing all the conferences (2002-2006), we selected this photograph, as it reflected a particular transition

---

<sup>4</sup> KMPG's sponsorship for the formal conference dinner was also thanked for in the letter.

and strategy to enhance the significance of KAGA's leadership to dominate public sector accounting field.



Fig. 4. 2006 summer conference.

(Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on September 1, 2014)

This photograph was also framed from the perspective of the audience, highlighting the significance of the banner and the Korean national flag and those seated on the stage. The banner indicates that the conference was held at Chonbuk National University, located in Jeonju, its theme was the announcement of legislation of the accounting standards for local and provincial councils, and it was sponsored by both the Ministry of Public Administration and Security and Jeonju City Council. As such, this information presented by the banner suggests that KAGA had grown to have its significant influence and institutional impact on provincial and local councils.

However, while the issue of sponsorship was significant and clear information on this banner, it was absent from the banner of the 2002 inaugural conference. Therefore, we explored the sponsorship information disclosed both in invitations and photographed banners, and discovered that Ministry of Public Administration and Security was the main sponsor of KAGA's conferences held during its first five years (14 out of 17 conferences). This ongoing support from the Ministry of Public Administration and Security enabled the new association to hold its conferences without much financial concern, and thus continuously grow in size. While there were 19 membership applications at the inauguration, it had 221 members by the time this conference was held in July 2006. In addition, the ongoing support and sponsorship by the Ministry of Public Administration and Security demonstrated a form of symbolic capital because KAGA was able to promote its credibility and significance by publicizing the state's endorsement via the banners<sup>5</sup>. This examination of sponsorship, in relation to the symbolic elements, presented in Fig. 4 demonstrates a degree of insight that can be derived from combining photographic and documentary resources and how such data source might be deployed in the accounting research.

<sup>5</sup> Bourdieu (1991, 1994) argued that the state is the ultimate source of symbolic capital.

There are two other elements portrayed in the photograph. One is that the panel members on the platform were in formal suits and ties in late July, the hottest and the most humid period in Korea, and the other is that the national flag is prominently displayed at the center of the conference. Both elements emphasize the national significance of the conference. In effect, accrual accounting was to be legally enforced in all the local and provincial councils from 2007 onwards. This move from cash to accrual accounting was considered a critical shift, and thus many public servants attended this conference as illustrated by the photograph. Therefore, the presence of the flag, which was not universally displayed at all KAGA's conferences, can be interpreted as an attempt by KAGA to stress this significance and as a method of what Bourdieu (1991) called symbolic violence, as attendees to the conference would come to take the dominance of KAGA for granted in the public sector accounting field.

### 5.3. International conference

The third event represented in KAGA's photo-archive which showed a significant and interesting change was the 2011 international conference. The banner portrayed in Fig. 5 indicates that this conference was held at Chungbuk National University and Ramada Plaza Cheongju Hotel, in celebration of the University's 60th anniversary, on September 28-30. This photograph was framed from the perspective of the audience, but focused on a single speaker at the podium rather than a panel. The speaker was KAGA's incumbent president, who had been an accounting professor since 1982 at the hosting University located at Cheongju, the capital city of Chungbuk Province.

The presentation and framing of this photograph suggests an effort to emphasize the significance of the president and his power in Chungbuk Province and Cheongju City. One way of this reading is to explore the sponsorship information disclosed in the banner. This conference was funded by 10 institutions, some of which were ongoing sponsors, such as the Ministry of Public Administration and Security, but others were one-off such as Chungbuk Provincial and Cheongju City Council. The fact that the councils were not regular sponsors suggests that the president mobilized his social networks in those councils for this event (Bourdieu, 1986; Bourdieu & Wacquant, 1992).



Fig. 5. 2011 international conference (stage)  
 (Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on June 17, 2017)

What is particularly interesting from a methodological perspective and the primary reason that we focused on this conference is that the visual gaze has turned from the stage towards the audience as shown in Fig. 6. The shift of the focus from the stage to the audience is fascinating, but it still highlights powerful and significant actors in the conference. The photograph portrays five men in the front row, all formally dressed and each with a corsage pinned on their suits. This photograph suggests that flowers were not limited to the stage, but can be presented to conference attendees as a form of corsage. A cultural reading of the symbolism of corsages highlights these five individuals as the most powerful social actors at the conference, because very important persons (VIPs) are normally distinguished by a corsage on their suits in Korean culture.

Therefore, the fact that this photograph was taken and retained on KAGA's archive illuminates that key KAGA's members felt it was important to identify and highlight these people who attended and supported the conference. From right to left in the photograph, they were KAGA's incumbent president, the Vice-Chancellor of the Chungbuk National University, the Governor of Chungbuk Province, the Head of Local Finance Bureau at the Ministry of Public Administration and Security, and the Chairman of the Chungbuk Provincial Assembly. The president started the conference with his opening speech as shown in Fig. 5, three VIPs from Chungbuk gave welcome speeches, and the Head of the Local Finance Bureau gave a presentation at the plenary session about strategies to improve accounting in local and provincial councils. As such, these roles played by the men with corsages can be interpreted as an exchange of symbolic recognition. The VIPs' speeches and presentations enhanced the significance of this conference, while KAGA recognized the prestigious status of each man by pinning corsages on their suits. This exchange reinforced the cultural significance of both VIPs and KAGA, which was further taken for granted by the attendees to the conference (Bourdieu, 1991).



Fig. 6. 2011 international conference (audience).  
(Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on June 17, 2017)

#### 5.4. Autumn conference

The fourth event we examined was the 2011 autumn conference held at Bucheon's City Hall on October 27, which was portrayed in Fig. 7. We took an interest in this photograph

because there was a subtle difference between the banner and the invitation written by the mayor of Bucheon and KAGA's president. It appeared to be a normal call for KAGA members to attend the conference, and its theme stated in the invitation letter was the achievements by accrual-based financial accounting and further development strategies. However, the banner in the photograph, which switches the framing focus from the audience to the stage, indicates in green letters across its top that the conference was held to celebrate the 10th anniversary of accrual accounting adoption at Bucheon. The green color may be interpreted as reflecting the color of Bucheon's logo in line with Courtis' (2004) argument that font colors could be read as a form of visual rhetoric. However, reading the significance of that rhetoric across culture can be complex and problematic. In essence, from a methodological perspective, the photograph revealed elements and evidence which would have been missed if researchers had focused only on textual data source.



Fig. 7. 2011 autumn conference.  
 (Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on June 17, 2017)

The prominent placement of the flag visible in Fig. 7 symbolically emphasizes the national significance of the 10<sup>th</sup> anniversary of Bucheon's adoption of accrual accounting. Bucheon was the first local council to voluntarily adopt accrual accounting in 2001, when there was no legal enforcement. KAGA's key members participated in the pilot projects at Bucheon prior to KAGA's formation, and its success expedited the nationwide accrual accounting adoption in local and provincial councils (Ahn et al., 2014). Therefore, an attendee would understand from the arrangement of the national flag and the banner how much value KAGA placed on this anniversary of the successful voluntary adoption of accrual accounting at Bucheon.

### 5.5. Joint conference

Finally, it was another mismatch between written documents and photographs which encouraged us to explore the 2012 joint conference. The photograph shown in Fig. 8 was framed from the perspective of the audience, highlighting the stage-party, the banner and the Korean flag on the left side. The banner indicates that the conference was held on December 28, and its focus was on *public sector financial integrity*. However, although all other information from the written documents matched the banner, the nameplates of the presenters and the discussants photographed were not the same as those in the schedule. On this

occasion, a reasonable reading would be that those portrayed in the photograph were the ones who ran the session as the presenters and the discussants. This mismatch suggests that a simple reliance of documentary data source could easily miss this gap between what was proposed and what occurred. Therefore, we argue that a photograph can provide a degree of validation of what occurred that documentary evidence does not. As such, there is truth in the classic idiom that a picture is worth a thousand words as a tool of triangulation that enables us to check the veracity of written documents.



Fig. 8. 2012 joint conference.

(Source: <http://www.kaga21.or.kr/>, © KAGA. Used with permission. Accessed on June 17, 2017)

## 6. Discussion and conclusion

The aim of this paper was to build on the sociological tradition and the emergent accounting research in using photographs as a methodology to better understand building of meaning in everyday life (Hopwood, 1994; Davie, 2000; Jeacle, 2009). We illustrated practical approaches to using photographs as a research methodology by exploring the archived photographs of KAGA's conferences. We focused on how photographs were framed and how the physical artefacts were portrayed in them to build and sustain institutional, and sometimes individual, credibility and legitimacy. We drew on Pierre Bourdieu's notion of objectified forms of capital, and theorized how both individual and institutional actors used this capital to distinguish themselves and their activities from others, thereby enhancing their legitimacy, power and status within a field (Bourdieu, 1984, 1986, 1991, 1994). From this theoretical perspective, we explored how we can interpret physical artefacts, such as banners, the national flag and flowers photographed at KAGA's conferences. By following Parker's (2009) recommendation to approach and organize these photographs chronologically, we were able to detect a degree of growth in the legitimacy and credibility of KAGA as an association.

By adopting a reading informed by a Korean cultural sensitivity, we were able to identify the symbolic elements within the photographs that can be interpreted as significant to the audience who participated in the conferences. We highlighted the cultural significance of the national flag and flowers, particularly how they can be used and interpreted from a Korean cultural perspective. We found that KAGA's leadership used the national flag to highlight

the nation-wide legitimacy and significance of some of its own events. As such, the national flag is an objectified form of symbolic capital that reflects the authority and power of the state.

Sending and displaying wreaths is a particular everyday Korean social behavior. However, the transition from the inauguration, where there were only two wreaths with one being sent by a relatively small and obscure accounting firm (which was to later build its reputation as an expert in public sector accounting), to the 10th anniversary, to which 22 wreaths were sent by key institutional accounting actors, such as KICPA, KPMG and PWC, indicates that KAGA has been highly successful in building its reputation and associated social/symbolic capital in the accounting field. The other interesting floral artefact that functioned at the individual rather than the institutional level was a corsage. Corsages were used to distinguish external VIPs attending KAGA's events. Therefore, the dynamic and significant visual elements associated with symbolic and social struggles can be effectively presented only with the use of the photographic imagery, but are easy to miss with methodologies dominated by documentary or oral data sources.

In this paper, we illustrated both the possibility and the value of the use of photographs as a research methodology as recommended by Bourdieu et al. (1990). From this perspective, the function of physical artefacts and their arrangement as a device of communication or kind of language were understood through the lens of Korean culture that revealed social and cultural codes. Therefore, the presence (or absence) of certain physical artefacts within a photograph can be read as revealing new and interesting insights into the strategies of accounting actors in a given social space, which could have been missed with the use of other methodologies.

There were significant insights into the practical issues associated with the use of the photographs. There were challenges related to ethical issues regarding confidentiality and copyright. A key ethical issue we faced was the requirement to protect the privacy of the individuals in the photographs, and we did not have a specific permission to publish the images of these people. While it was possible to rely on the permission to access KAGA's archive, we decided to adopt a strong commitment to individual anonymity within this paper, despite these photographs being publicly available. Therefore, we did not disclose key actors' names, and obscured the faces of those whom we were able to recognize in the photographs used in this paper. This decision led to the requirement to modify some photographs.

Another major challenge was the issue of copyright. While KAGA granted us permission to use photographs from its website, another association, Korean Association for Local Finance, where key KAGA members were also active, did not give us permission to use relevant photographs in which we were interested. However, although copyright may remain a challenge for researchers, the notion of "fair use exception," which allows researchers to use photographs "for fair dealing for certain purposes such as research or study" (Australian Copyright Council, 2012), may justify the use of publicly available photographs for research purposes.

On a broader level, we recognize that the visual, as with any language, is not open to one single interpretation but to multiple readings (Saussure, 1960; Barthes, 1977), and that the relationship between the signifier (the artefacts) and the signified (message delivered) are neither linear nor fixed (Saussure, 1960). Within this paper, we have brought a reading strongly informed by a Korean cultural perspective. As such, we sought to place ourselves in the position of the Korean audience or viewer seeing the conferences portrayed in these

photographs. However, a feature of the visual is that it invites readers to make their own interpretation of the image from their own cultural or intellectual perspective. Therefore, there is a degree of openness, which is present in a given text but even more evident in a photograph, thereby highlighting processes of the creation and anchoring of meaning (Barthes, 1970). From this perspective, the greater use of visual methodologies in general and of photographs in particular has the potential to open our literature to greater debate and dialogue.

## References

- Ahn, P., Jacobs, K., Lim, D., & Moon, K. (2014). Beyond self-evident: Recognising the problematic political context of accrual accounting adoption in South Korea. *Financial Accountability & Management*, 30(1), 25-48.
- Australian Copyright Council. (2012). Fair use: What you need to know. Information sheet G091v03, Australian Copyright Council.
- Baldvinsdottir, G., Burns, J., Nørreklit, H., & Scapens, R. (2009). The image of accountants: From bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*, 22(6), 858-882.
- Barthes, R. (1970). *S/Z*, Paris: Seuil.
- Barthes, R. (1977). Rhetoric of the image. *Image, Music, Text*, trans. by Heath, S. pp. 32-51, London: Fontana Press.
- Bernard, C. (1984). *Introduction a l'étude de la médecine expérimentale*, Paris: Flammarion.
- Bourdieu, P. (1984). *Distinction: A social critique of the judgement of taste*, trans. by Nice, R. London: Routledge & Kegan Paul.
- Bourdieu, P. (1985). The social space and the genesis of groups. *Theory and Society*, 14(6), 723-744.
- Bourdieu, P. (1986). The forms of capital. In Richardson, J. (ed.), *Handbook of theory and research for the sociology of education* (pp. 241-255), New York: Greenwood Press.
- Bourdieu, P. (1991). *Language and symbolic power*. trans. by Raymond, G., & Adamson, M., Cambridge, MA: Polity.
- Bourdieu, P. (1994). Rethinking the state: Genesis and structure of the bureaucratic field. *Sociological Theory*, 12(1), 1-18.
- Bourdieu, P. (1998). *Practical reason: On the theory of action*, Cambridge: Polity Press.
- Bourdieu, P., Boltanski, L., Castel, C., Chamboredon, J., & Schnapper D. (1990). *Photography: A middle-brow art*, trans by Whiteside, S., Cambridge: Polity Press.
- Bourdieu, P., & Wacquant, L. (1992). *An invitation to reflexive sociology*, Chicago: University of Chicago Press.
- Cooper, C., & Johnston, J. (2012), Vulgate accountability: insights from the field of football. *Accounting, Auditing & Accountability Journal*, 25(4), 602-634.
- Courtis, J. (2004). Colour as visual rhetoric in financial reporting. *Accounting Forum*, 28(3), 265-281.

- Davie, S. (2000). The significance of ambiguity in accounting and everyday life: The self-perpetuation of accounting. *Critical Perspectives on Accounting*, 11(3), 311-334.
- Davison, J. (2002). Communication and antithesis in corporate annual reports: A research note. *Accounting, Auditing & Accountability Journal*, 15(4), 594-608.
- Davison, J. (2004). Sacred vestiges in financial reporting: Mythical readings guided by Mircea Eliade. *Accounting, Auditing & Accountability Journal*, 17(3), 476-497.
- Davison, J. (2010). [In]visible [in]tangibles: Visual portraits of the business élite. *Accounting, Organizations and Society*, 35(2), 165-183.
- Doisneau, R. (1997). *Three seconds of eternity*, Boston: New York Graphic Society.
- Graves, O., Flesher, D., & Jordan, R. (1996). Pictures and the bottom line: The television epistemology of U.S. annual report. *Accounting, Organizations and Society*, 21(1), 57-88.
- Hamilton, P. (1992). *Robert Doisneau: Retrospective*, London: Museum of Modern Art.
- Hamilton, P. (1995). *Robert Doisneau: A photographer's life*, New York: Abbeville Press.
- Hancock, P. (2005). Uncovering the semiotic in organizational aesthetics. *Organization*, 12(1), 29-50.
- Haynes K. (2013). Sexuality and sexual symbolism as processes of gendered identity formation: An autoethnography of an accounting firm". *Accounting, Auditing & Accountability Journal*, 26(3), 374-398.
- Hopwood, A. (1994). Accounting and everyday life: An introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Hrasky, S. (2012). Visual disclosure strategies adopted by more and less sustainability-driven companies. *Accounting Forum*, 36(3), 154-165.
- Jacobs, K. (2011). Enlightenment and emancipation: Reflections for critical accounting research. *Critical Perspectives on Accounting*, 22(5), 510-515.
- Jacobs, K., & Evans, S. (2012). Constructing accounting in the mirror of popular music. *Accounting, Auditing & Accountability Journal*, 25(4), 673-702.
- Jeacle, I. (2009). Accounting and everyday life: Towards a cultural context for accounting research. *Qualitative Research in Accounting & Management*, 6(3), 120-136.
- KICPA. (2002). *Current state of members and auditors (August 2002)*, Korean Institute of Certified Public Accountants, Seoul. [in Korean]
- Kuasirikun, N. (2011). The portrayal of gender in annual reports in Thailand. *Critical Perspectives on Accounting*, 22(1), 53-78.

- Malsch, B., Gendron, Y., & Grazzini, F. (2011). Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature. *Accounting, Auditing & Accountability Journal*, 24(2), 194 - 228.
- Parker, L. (2009). Photo-elicitation: An ethno-historical accounting and management research prospect. *Accounting, Auditing & Accountability Journal*, 22(7), 1111-1129.
- Picard, C., Durocher, S., & Gendron, Y. (2014). From meticulous professionals to superheroes of the business world: A historical portrait of a cultural change in the field of accountancy. *Accounting, Auditing & Accountability Journal*, 27(1), 73-118.
- Preston, A., Wright, C., & Young, J. (1996). Imag[in]ing annual reports. *Accounting, Organizations and Society*, 21(1), 113-137.
- Preston, A., & Young, J. (2000). Constructing the global corporation and corporate constructions of the global: A picture essay. *Accounting, Organizations and Society*, 25(4/5), 427-449.
- Saussure, F. (1960). *Course in general linguistics*. London: Peter Owen.
- Walker, S. (2015). Accounting and preserving the American way of life. *Contemporary Accounting Research*, 32(4), 1676-1713.
- Warren, S. (2005). Photography and voice in critical qualitative management research. *Accounting, Auditing & Accountability Journal*, 18(6), 861-882.
- Warren, S., & Parker, L. (2009). Bean counters or bright young things?: Towards the visual study of identity construction among professional accountants. *Qualitative Research in Accounting & Management*, 6(4), 205-223.
- Weber, M. (1968). *Economy and society*, New York: Bedminster Press.