

Visualising accountability: nurturing care and trust

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Abstract

Purpose – Based on the comprehensive definition of accounting of Carnegie *et al.* (2021a, 2021b), this study examines how visual imagery can expand and enhance accountability to stakeholders and create room for more human-centric accounts. This study aims to understand how this use can elucidate and prompt interpretations of rhetorical features aimed at envisioning legitimacy and being perceived as accountable.

Design/methodology/approach – Following a methodological interpretative approach, this paper draws on a qualitative case study based on a Portuguese charity, the Santa Casa da Misericórdia do Porto, from 2019 to 2021, including the COVID-19 crisis period, analysing visual rhetoric in annual and sustainability reports.

Findings – The study illuminates how the visual images interact and evoke shared cultural understandings, shaping meanings that can symbolically foster organisational legitimacy and envisions accountability. These symbolic and emotive elements capture and make visible social impacts and reflect broader societal concerns.

Originality/value – The study of visual images within the accounting context can enrich the understanding of accounting as a technical, social and moral practice, while expanding the scope of accountability and promoting a more human-centred approach to accounting. It also adds to the literature on the persuasiveness and rhetoric of accounting and reporting visualisations and on charities' accountability in crisis period.

Keywords Accountability, Accounting as technical, Social and moral practice, Charities, Visual images, Annual and sustainability reports

Paper type Research paper

Introduction

The challenges of sustainability are undeniably formidable, encompassing environmental degradation, social inequities and economic uncertainties. Environmental issues such as deforestation, pollution and climate change imperil ecosystems globally, impacting biodiversity and communities' livelihoods. Simultaneously, social inequities in resource access, education

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and healthcare exacerbate the impacts on vulnerable populations, fuel tensions and conflicts. Adding to this, economic uncertainties, driven by market volatility, resource scarcity and unpredictable impacts of climate change, highlight the unsustainability of traditional economic growth models. These interconnected challenges demand urgent sustainable and inclusive solutions.

The United Nations' Agenda 2030 outlines a comprehensive framework consisting of 17 Sustainable Development Goals (SDGs) to address the above-mentioned critical issues (United Nations UN, 2015). However, the tackling of these challenges necessitates a paradigm shift in how organisations perceive their roles and responsibilities. This shift requires a more comprehensive and accountable approach that extends beyond financial performance to embrace a sustainable and equitable future for the planet and its humans and non-humans (Carnegie and Napier, 2023a, 2023b). As such, pursuing sustainability entails organisations broadening their responsibilities, being accountable not only to capital providers but also to a wider array of stakeholders, encompassing both present and future generations, and the natural world (Atkins *et al.*, 2023; Laine *et al.*, 2021).

Organisational accountability emerges as a central point of reflection demanding a holistic and transparent approach (Carnegie and Napier, 2023b). Because "accounting performs accountability, accountability nurtures governance and governance presumes accounting" (Carnegie and Napier, 2023a, p. 1), it is urgent to rethink accounting so that it extends its technical dimension to be designed and deployed for the betterment of society and the natural environment (Carnegie *et al.*, 2021a, 2021b, 2021b). As proposed by Carnegie *et al.* (2021a), accounting can be defined as: "a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature" (p. 69). This broader conception extends its traditional boundaries, embracing accounting's capacity for promoting responsible and sustainable behaviour (see also Carnegie and Rose, 2023).

Based on this comprehensive definition of accounting, this study investigates the utilisation of annual and sustainability reports as (potential) effective communication devices for disseminating not only financial but also social and environmental accounts. These accounts are conveyed through a multifaceted approach, incorporating numerical data, narratives and visual images. In this paper, we pay particular attention to the role of visual imagery. The landscape of corporate reports, as the main vehicle for the discharge of accountability, has undergone significant transformation. No longer confined to financial data alone, annual reports now encompass a broad array of non-financial information. This information can also be conveyed through a separate document, commonly known as a sustainability report. The complementarity between the two is evident in the cross-references. This expansion reflects an increasing recognition of a wider range of stakeholders as their target audience and the flexibility of their content. Those reports can encompass a broad spectrum of relevant issues such as organisations' effects on the economy, environment and society, freed from the limitations of measurement and quantification inherent in the conventional framework of financial accounting (Laine *et al.*, 2021).

By integrating visual elements with the traditional use of textual and numerical content in a synergistic manner to construct a captivating narrative, organisations can weave a multifaceted story that resonates with stakeholders on both rational and emotional levels (Achilli *et al.*, 2023; Busco *et al.*, 2024; Davison, 2007, 2015; Hopwood, 1996; Oliveira *et al.*, 2024; Quattrone, 2022). Currently, annual and sustainability reports transcend mere financial purposes; they are dynamic documents that both reflect and shape reality (see Hines, 1988; Quattrone, 2022) but also instruments of impression management (Cooper and Slack, 2015). Consequently, the way readers interpret the disclosed information and use it

can generate social impacts. Building upon these arguments, this study examines how visual imagery, complementing financial and non-financial information, can expand and enhance accountability to stakeholders and create room for more human-centric accounts. It aims to understand how this use can elucidate and prompt interpretations of rhetorical features aimed at fostering/envisioning trust and being perceived as accountable. Following a methodological interpretative approach, this paper draws on a qualitative case study based on a Portuguese charity, the *Santa Casa da Misericórdia do Porto* (hereafter “MP”), from 2019 to 2021, including the COVID-19 crisis period. The use of visual imagery in corporate reports is particularly relevant in the context of charitable organisations, which rely on the public perception of their accountability to secure donations and ongoing support.

In this research, the accounts of visual imagery provided, as a form of non-numerical accounting, constitutes the rendering or enhancing of accountability or both by means of annual and sustainability reports. Visual images help demonstrate MP’s commitment and actions to quality care and contribute to building and maintaining trust within the community it serves, acting in the public interest. The visual images of facilities, staff and the compassionate care provided to the elderly and other vulnerable groups reinforce MP as a trustworthy and reliable charity.

This study makes significant contributions to the accounting literature and practice in three key respects. Firstly, it engages with the ongoing discussion on the new definition proposed by [Carnegie et al. \(2021a, 2021b, 2023\)](#), thereby addressing the call of the special issue ([Carnegie et al., 2022](#)). Secondly, it enhances the existing body of literature on the persuasiveness and rhetoric of accounting and reporting visualisations. Finally, it enriches the need for more comprehensive understanding of charities’ accountability, particularly in crisis periods.

The manuscript is organised into six distinct sections. The subsequent section delves into the involvement of charitable organisations in the pursuit of accountability. Section three delineates the methodology used. Subsequently, there follows the results of an examination of visual images within annual reports and sustainability reports issued by MP from 2019 to 2021. This is followed by a discussion of visual accountability strategies adopted by MP at the light of the definition of accounting proposed by [Carnegie et al. \(2021a, 2021b\)](#), culminating with conclusion comments.

Literature review: charities striving for accountability

The non-profit sector, encompassing charities, non-governmental organisations, membership organisations, community groups and service clubs, exhibits remarkable diversity in purpose, activities, primary beneficiaries, size and structure ([Morgan, 2013; Yates et al., 2021](#)). Despite this variability, the fundamental goal of generating significant and impactful societal outcomes remains central to their existence, fostering deep engagement from stakeholders ([McConville, 2017; Hyndman and McConville, 2018b](#)). This diversity not only reflects the sector’s adaptability but also facilitates the realisation of diverse social benefits within respective communities ([Yates et al., 2021](#)).

Non-profit organisations complement and supplement each other by addressing different groups deemed at risk ([Morgan, 2013; Yates et al., 2021](#)). In this context, charitable organisations play a crucial role ([Hyndman and McConville, 2016](#)). The charity sector is equally extensive and diverse, with these organisations primarily focusing on philanthropic goals seen as services of public interest ([Hyndman, 2020](#)). While the definition of charity may depend on and vary according to each country’s legislation, it is commonly expected that these institutions “do good” and “be good” ([Hyndman, 2018; Hyndman, 2020](#)). These

entities operate with a mission-oriented approach, aiming to deliver public benefits and to act in the public interest. Operating on a non-profit basis, they often rely on substantial funding and support from individuals or organisations that do not derive direct economic benefits. Their contributions extend to advancing the public good, frequently serving as a cornerstone for social cohesion. “As such, they are organisations to be valued, nurtured, protected and encouraged by the whole of society” (Hyndman, 2020, p. 587).

These organisations have experienced significant growth, with many stepping in to provide services traditionally associated with the public sector (Dhanani and Connolly, 2012). However, various scandals and negative publicity have arisen and impacted charities and the non-profit sector, leading to a decline in its legitimacy and accountability (Hyndman and McConville, 2018b; Yasmin and Ghafran, 2021). Scandals, like those involving the Red Cross or the United Way, where over a billion dollars were misappropriated, or when Oxfam faced accusations of covering up sexual abuse of women from the communities it served, have shaken the sector and eroded confidence in it (Chapman *et al.*, 2022). The diminishing trust and accountability of such organisations, not only jeopardise financial support but also undermine the ability to fulfil its societal responsibilities effectively. Because charities are dependent on public donations, government funding, fees and voluntary work, scandals and other negative publicity significantly impact the whole sector by directly affecting the revenues of organisations (Yasmin and Ghafran, 2021).

In the aftermath of the 2008 financial crisis, cuts in state support to charitable organisations ensued, significantly impacting their activities (Dhanani, 2009). Alongside this reduction, there was a surge in demand for services provided by these organisations (Hyndman and McConville, 2016). More recently, the COVID-19 crisis, ongoing war conflicts and inflation (which has reached record levels globally in recent decades), combined with expectations of lower donation revenues and a significant increase in service requests, have created the perfect storm of highly challenging conditions for this sector (Charity Finance Group, 2022). In this scenario, the issues surrounding accountability and legitimacy within non-profit sector organisations pose a significant concern, impacting not only the organisations themselves but also the entire sector, and influencing political and social interests at both local and national levels (Yasmin and Ghafran, 2019, 2021).

Accountability has been likened to a chameleon as it is subjectively constructed and adaptable to the context (Sinclair, 1995). Notwithstanding, accountability generally involves giving and demanding reasons and courses of action, wherein individuals (and organisations) explain and take responsibility for their actions, to a particular audience vested with the power to reward or sanction (Frink *et al.*, 2008; Roberts and Scapens, 1985). It also entails accepting responsibility for these decisions and actions, along with demonstrating how that responsibility is fulfilled (Lockwood *et al.*, 2010). Pilon and Brouard (2022) argued that accountability is primarily a management concern, suggesting that accountability challenges persist unresolved. Therefore, organisations and their leaders must improve their strategies for managing accountability to meet the varied information needs of stakeholders.

From an ethical and moral standpoint, accountability becomes intertwined with the genuine choice organisations possess to adequately inform, and report, to the public. In such cases, the objective is to legitimise and take responsibility for actions and activities, thereby meeting the needs and expectations of stakeholders to cultivate trust (Lawry, 1995; Dhanani and Connolly, 2012). Examining accountability from a legitimacy perspective underscores concerns regarding long-term survival and success (Deegan, 2002; Conway *et al.*, 2015). Accordingly, organisations need to nurture the social contract to legitimise its actions and activities. Thus, accountability is associated with the act of being accountable and possessing the ability to take responsibility for or with someone or something (Hyndman, 2018).

The disclosures made by organisations are considered a source of accountability and a basis for fostering stakeholders' engagement (Dhanani and Connolly, 2012). In this vein, the annual report has been, and should at least be intentioned to remain that way, the primary means deployed by entities to discharge accountability (Connolly and Hyndman, 2013; Hyndman and McConville, 2018b), playing a significant role in ensuring organisational legitimacy (Dhanani and Kennedy, 2023). However, literature also reveals inadequate accountability mechanisms, notably in annual reports prioritising top-tier stakeholders over a diverse range, potentially deviating from organisational missions (Yasmin and Ghafran, 2019; O'Dwyer and Unerman, 2007; Ebrahim, 2005) warns of "accountability myopia" in systems overly focused on economic aspects, neglecting broader stakeholder interests, favouring short-term goals over long-term objectives.

To mitigate this myopia, the importance of expanding entities' accountability system has been underscored, endorsing the so-called social accounting project (Ebrahim, 2005; Unerman and O'Dwyer, 2006; Nicholls, 2010; Gray *et al.*, 2011). This initiative seeks to broaden the narrow focus of traditional financial accounting to encompass various social responsibilities (to beneficiaries, the teams and the community) (Costa and Silva, 2018; Cordery and Sim, 2017; Yates *et al.*, 2021). Such reporting is premised on the expectation of enhancing the relationships with all stakeholders (Unerman and O'Dwyer, 2006; Ball and Osborne, 2011).

Nevertheless, financial-focused accountability remains a primary concern for organisations, even amid natural disasters, crises or fatalities (Twyford, 2023). Accountability issues have arisen, notably during the COVID-19 pandemic, yet financial and economic concerns prevailed over the consequences of the crisis (Yu, 2021; Twyford, 2023). Underpinned by the concept of accounting as not just a mere technical practice but is also a social and moral practice (Carnegie *et al.*, 2021a, 2021b; Carnegie *et al.*, 2023), it is imperative for organisations to recognise that accountability is pervasive (like accounting) and extends beyond the traditional role of financial accountability (Carnegie *et al.*, 2021a; Carnegie and Napier, 2023b; Gray *et al.*, 1996). Particularly in challenging contexts, a broader form of accountability becomes indispensable, transcending financial accountability to encompass social and moral imperatives, thereby augmenting the perception that organisations are genuinely accountable (Ball and Osborne, 2011; Twyford, 2023).

The literature emphasises how accountability reporting by charities contributes to building trust (Hyndman and McConville, 2018b; Yang and Northcott, 2021), also prompted through a shift towards a qualitative reporting, moving the focus from the financial aspect to restore the sector's image. Charitable organisations must preserve either their funding streams and image and reputation. Therefore, they must effectively report, demonstrate and prove their legitimacy at various levels to be perceived as accountable (Dhanani, 2009; Dhanani and Connolly, 2012; Hyndman and McConville, 2018a; Yasmin and Ghafran, 2021).

The reporting landscape of charities is inherently intricate, given the expansive scope of their operations and the diverse relationships and information needs of stakeholders (Pilon and Brouard, 2022). Financial and non-financial reporting takes diverse forms, encompassing traditional financial information to more qualitative disclosures, where narrative takes precedence in illustrating organisational activities, operations and more recently, sustainability concerns (Yasmin and Ghafran, 2021). Furthermore, there is a concerted effort to enhance the visual appeal, accessibility and readability of information by leveraging the potentialities offered by information technologies and media (Hyndman and McConville, 2018b). In this regard, visual forms are deemed "increasingly important for accounting" and hold vital significance within reporting (Davison, 2015, p. 123).

Visual elements (e.g. charts, diagrams, pictures and photographs) possess the ability to convey diverse and simultaneous messages, providing a range of perspectives shaped by each reader's interpretation (Achilli *et al.*, 2023; Busco *et al.*, 2024; Davison, 2004, 2007, 2015; Greenwood *et al.*, 2019; Oliveira *et al.*, 2024). Visual imagery wields a stronger influence on the reader's cognitive memory than words and possess the ability to evoke emotions (Davison, 2015). Indeed, research has highlighted the significance of visual images for both individual and collective memory (e.g. Davison, 2004). Information disclosure has increased, both quantitatively and qualitatively, demonstrating a strategic deployment of communication to engage stakeholders and address their distinctive requirements, thereby fostering trust (Hyndman and McConville, 2018a). Notably, the annual report has evolved into a vibrant document, serving both mandatory and voluntary financial and non-financial reporting purposes, while also functioning as a tool for public accountability and public relations (Davison, 2015; Dhanani and Connolly, 2012). While organisations have access to various media tools, the annual report stands out as "a powerful and epistemic medium of communication" (Dhanani and Kennedy, 2023, p. 349).

Literature exploring the role of annual report as instrument for accountability discharge of charitable organisations reveals a heightened interest among stakeholders in mission-related information, encompassing objectives, programs and their corresponding outcomes. Donors, seeking to discern the societal impact of their contributions and assess the efficacy of available resources and contribution to mission fulfilment, are prioritising non-financial information over traditional financial metrics during their donation decision-making process, acknowledging the emotive potential inherent in such data (Dhanani and Connolly, 2012; Hyndman and McConville, 2018a). Emphasising this, Hyndman and McConville (2018b) underscored the imperative for charities to augment disclosure practices in their pursuit of recognition as reliable institutions, attuned to stakeholder needs and perceived as accountable. Echoing trends observed in the private sector, annual reports within these entities are evolving towards greater comprehensiveness and depth, encompassing narratives related to: the mission, objectives, activities undertaken, the scope and impacts of adopted policies, both retrospective and prospective information, and transparency in governance and risk management mechanisms (Charity Commission for England and Wales, Charity Commission for Northern Ireland, and Office of the Scottish Charity Regulator, 2019).

There is evidence that charitable organisations are using storytelling and case studies to depict the underlying story of these organisations and their mission fulfilment (Dhanani and Connolly, 2012), evoking emotional responses from readers (Hyndman and McConville, 2018a) and concurrently fostering positive images and accountability towards stakeholders (Dhanani and Connolly, 2012). Simultaneously, there is a growing trend among these organisations to present visually engaging reports, incorporating visual images and distinctive elements, thereby enhancing their uniqueness (Hyndman and McConville, 2018a; Uyar, 2016). Visual imagery has become pivotal, particularly among readers, in conveying intricate and specific messages that contribute to a comprehensive understanding of the organisations and their activities (see Samkin and Schneider, 2010). Nonetheless, different visual elements bear different meanings and functions (Greenwood *et al.*, 2019). Consequently, their use has been guided by considerations of interest, significance and concern for the communities and stakeholders, in an attempt to both legitimise organisational actions and strategies and cultivate a positive and accountable organisational perception (Dhanani and Kennedy, 2023; Samkin and Schneider, 2010). The information conveyed should not only be sufficiently compelling to inspire stakeholders to engage positively but also serve as a catalyst for commitment and actions such as donations, volunteering or fostering a general sense of

trust in these organisations (Dhanani and Kennedy, 2023; Hyndman and McConville, 2018a). Considering the above, it is crucial to closely examine the visual elements accompanying financial and non-financial reporting, as well as the nuanced interpretations these elements might have, particularly within charitable entities.

Methodology

The research uses a methodological interpretive approach and develops a qualitative study based on the illustrative case of *Santa Casa da Misericórdia do Porto* (also known as *Misericórdia do Porto* – MP).

Santa casa da misericórdia do Porto

MP is one of Portugal's oldest charitable organisations [1], widely renowned in society for its reputation and extensive range of initiatives. It is a charity founded in the city of Porto, whose scope of action, enshrined within the 14 Works of Mercy [2] (MP, 2020b; 2021b), encompasses wide range of services and activities to meet the diverse needs of the community, including:

- Social assistance: providing support to families in vulnerable situations, offering temporary housing, protection, food and clothing. Additionally, it assists homeless individuals in finding shelter and reintegrating into society.
- Healthcare: operating hospitals and health centres that provide, specialised medical care (particularly regarding mental health), occupational therapies and hospitalisations. Furthermore, they promote health prevention programs and medical screenings for the community.
- Elderly care: caring for the elderly through nursing homes, day centres, home support services and the “key to affections” program, providing healthcare, nutrition and emotional well-being.
- Education and teaching: promoting education and training programs from pre-school to adult education, to empower and integrate all community members, especially those with disabilities, and improve their employment prospects.
- Spiritual support: by maintaining chapels and religious celebrations, thus offering religious guidance and emotional support to those in need.
- Culture and heritage: MP is also a guardian of the city's cultural heritage. A vast collection of art and historical objects is maintained, including the Church of *Misericórdia* and the *Misericórdia* Museum, which are open to the public.
- Justice: operating in partnership with the Ministry of Justice in managing the *Santa Cruz do Bispo* – Female Prison, ensuring humane care for inmates and promoting skills development to foster social reintegration (MP, n.d.a).

Established in 1499, within Portugal's deeply Catholic context, it embodied Christian values of compassion and charity. MP cared for the sick and needy, not just providing material aid but also spiritual support. It built hospitals crucial for public health and acted as a mediator in community conflicts, promoting social harmony. Adaptation to societal changes has allowed MP to maintain and expand its services over time. In 2021, it had 1,250 employees on fixed-term or permanent contracts in all its operating units/departments (MP, 2021a).

The research context

The analysis period spans from 2019 to 2021, a timeframe chosen to reflect the socio-economic landscape experienced both internationally and nationally, encompassing the pre-pandemic era and the challenges posed by the COVID-19 pandemic, alongside concurrent global issues such as conflict and escalating inflation. These factors have heightened the perceived public interest in charitable organisations.

The COVID-19 pandemic triggered one of the largest economic lockdowns on record, resulting in millions of deaths worldwide, overwhelming healthcare services and leading to a host of psychological and mental health issues in societies (Gouveia *et al.*, 2021). Simultaneously, the war in Ukraine has disrupted supply chains, particularly for cereals, essential in combating hunger, especially in Africa; created turmoil in the energy sector, with EU sanctions on Russia leading to supply cuts, particularly in gas and petroleum products, driving up costs for electricity, gas and fuel globally, thereby squeezing economies and families; and exacerbated one of the largest refugee crises in Europe (European Union External Action, 2022). Consequently, the scenario of inflation has eroded households' disposable income.

Given the significant role played by non-profit sector entities, including MP, in supporting vulnerable populations and addressing contextual challenges akin to those of the State, the period from 2019 to 2021 is a relevant timeframe for studying the (potential) use of annual and sustainability reports as effective accountability technologies to disseminate social and environmental accounts. Amidst these challenges, the charities played a pivotal role in responding to the resulting adversity (National Health Service, 2023). Like society at large, they were caught off guard but managed to navigate the day-to-day unpredictability, ensuring their continued operation and support for their communities (National Health Service, 2023).

MP's annual reports highlight that it is in the most challenging times that the capacity and quality of acts of mercy and justice need to be reinforced (MP, 2020a). They emphasise the efforts needed "to maintain balanced and responsible management in achieving [MP's] objectives of serving those in greatest need" and how "the challenges of our times demand trust and credibility [. . .] as a guarantor of the consistent exercise of solidarity and respect for human rights" (MP, 2021a, p. 270).

The research method

The study used documentary analysis of MP's annual reports and sustainability reports from 2019 to 2021, which were obtained in both digital and physical formats. The physical documents were provided by MP, while the virtual documents are published on its website [3]. Through the annual report, MP fulfils its financial obligations to the Social Security authorities and the information needs of its stakeholders, presenting a wide range of financial and non-financial information in a single document. The sustainability report provides voluntary information to stakeholders – volunteers, benefactors, beneficiaries, users/customers, partners, collaborators, government, society at large, suppliers and governing bodies (MP, 2020b, p. 65) – thorough detail on MP's social and environmental activities and impacts, as well as its strategy and governance model. In the preparation of this non-financial report, MP has followed the Global Reporting Initiative (GRI) Standards and Decree-Law No. 89 / 2017 of July 28, which transposed Directive 2014 / 95/EU of the European Parliament.

The analysis of visual artefacts adopts Greenwood *et al.*'s (2019) framework. Motivated by the need for a rigorous and replicable visual analysis in organisational scholarship, Greenwood *et al.* (2019) presented a methodology to analyse, explain and critically interpret visual rhetoric in organisational communications. Integrating theoretical categories inspired

by the writings of the cultural theorist Roland Barthes, including denotation/connotation, signification and mythologies, the methodology involves three phases for analysing visual design of corporate reports: categorical analysis, content analysis and rhetorical analysis. However, despite the sequential presentation of these phases, it is unlikely that they will be executed in such a linear fashion (Greenwood *et al.*, 2019). The categorical analysis “involves *a priori* categories known by everyday social actors and/or induced from a genre of communication (e.g. corporate reports) and thus provides first order meaning” (Greenwood *et al.*, 2019, p. 803). Its primary aim is to provide a comprehensive depiction and elucidation of the entire document, thus enhancing subsequent, more detailed interpretations resulting from the content analysis and the rhetorical analysis. The content analysis “involves abstract explanations of the social world and provides second order meaning” (Greenwood *et al.*, 2019, p. 803); it includes both a denotative description of the perceived artefact, which describes the signifier and answers the question “what is it?” and a connotative description, which elucidates what the artefact signifies culturally. The rhetorical analysis uses the last two phases to provide a critical view of first and second order meanings, in the context of shared cultural understandings.

The common method of categorical analysis was used, involving the counting of occurrences of visual elements (Greenwood *et al.*, 2019) in the six MP reports (2019–2021 annual reports and sustainability reports). Given the study’s focus on non-financial reporting, MP’s activities, and their context, two of the three authors conducted an initial review of the reports, followed by categorical analysis. This analysis aimed to examine the use of visual elements concerning: 1) social and elderly assistance, 2) healthcare, 3) technology and 4) the environment – the selected categories.

Following Greenwood *et al.* (2019), we explore various visual elements and their rhetorical functions. Photography acts as visual shorthand, presenting seemingly uncoded objective data aligned with broader cultural values. Similarly, non-photographic images construct nuanced meanings through their visual form, tapping into broader cultural contexts. When text accompanies images, it guides the audience towards specific interpretations, influencing their perception of the visual content. In contrast, accounting graphics and numbers convey ostensibly objective data in a heavily connoted and symbolic manner, contributing to the overall message. Typography and layout are crucial in directing attention, imparting value and organising visual elements, shaping the communication tone. According to Greenwood *et al.* (2019), it is crucial not to analyse these visual rhetorical elements in isolation but to consider their interaction within a document. They interactively reinforce, emphasise, anchor and contextualise each other and their respective messages. Subsequently, a set of photographic images, non-photographic images and accounting graphics and numbers was selected, which were subjected to the following two phases of the applied method.

Content analysis involves describing visual phenomena, considering both the perceived (denotative level) and cultural artefact (connotative level). Two of the three authors of this study independently conducted content analysis, with subsequent discussions among all authors. Finally, rhetorical analysis of connotative content was conducted in the context of shared cultural understandings (Greenwood *et al.*, 2019), through collaborative brainstorming sessions involving all authors. This analysis also considered the context, history, MP activities, as well as the narrative reporting that the visual images complement.

The upcoming section provides illustrative examples of the visual artefacts. We prioritise photographs as our primary focus due to their ability to encapsulate either reflective or constructed realities, thereby providing a nuanced perspective within the realm of accounting and reporting visualisations. The photographs depict the staff, users, physical spaces, resources, care provided and the environment. They are intended to depict, at least in realistic

terms, the daily life and everyday context of the charity's care operations. These photographs [4] were selected for their interpretive potential as evidence of alternative devices that envision the MP's mission and commitment to the "sustainable utilisation of resources and proper accountability to stakeholders" and as a resonance of accounting as a social and moral enabling "the flourishing of organisations, people, and nature" (Carnegie *et al.*, 2021, p. 69).

Building the perception of being accountable through visual images

From a total of 1,052 pages in the three annual reports and 387 pages in the three sustainability reports analysed, 308 and 109 photographic images were respectively identified. This accounts for a cumulative total of 417 photographs that appear in both sources of reports, dispersed across 1,439 pages. A discernible escalation in the inclusion of photographic imagery within these reports was observed during the study period. Notably, in 2021, the ratio stood at one photograph for every three pages of the annual report.

Social and elderly assistance

Visual elements pertaining to social and elderly assistance of MP assume paramount importance, serving as illustrative tools for showcasing the implementation, methodologies, resource allocation and beneficiaries of these initiatives. Accordingly, they facilitate the demonstration of how funds are allocated and where they are expended. Photographs and other visual images bolster the credibility of the presented figures, illustrating the narratives conveyed. Consequently, they emphasise and/or generate tangible impacts of MP's social initiatives on society, crafting impressions through the emotions evoked in the readers' reports. It is important to highlight that MP mission is:

To offer integrated and innovative solutions to its clients, beneficiaries and brothers, providing humanised services guided by excellence and high levels of quality and professional ethics, ensuring the improvement of conditions and the quality of life for the community at large, and particularly for the most disadvantaged. (MP, n.d.b)

MP's reports showcase a diverse array of visual elements, providing insight into the assisted population and the corresponding activities. These visuals complement the narratives disclosed in the chapters dedicated to various areas of intervention. Specifically, visual elements highlight vulnerable groups within society, featuring photographs that predominantly depict children, the elderly, the homeless and inmates. While these groups constitute the target audience for MP's social activities, they are the ones that most resonate with and challenge the reader's emotions, fostering a positive image in their mind and emphasising the indispensability of MP in supporting these communities. Photographs depicting people appear to convey a sense of compassion for humanity, particularly when individuals are shown in supportive roles or within supportive environments. These images may serve as evidence of the care provided, aligning with an "evidence-based" approach.

Figure 1, featured in the 2021 annual report, depicts a photograph showing an elderly person being accompanied by a younger individual, who is providing support as they walk with a walker on a sunny day in a natural setting. Connotatively, this photograph conveys care for the elderly and the more vulnerable, evoking an emotional response that alludes to the social impacts of an ageing population.

Figure 2, included in the chapter "Strategy: main impacts, risks, and opportunities" of 2021 Sustainability Report (MP, 2021b, p. 44), features a photograph of a person providing food assistance to someone in need. The provider is identified by the protective gear they wear – a blue glove and a yellow gown – while the person in need is represented by the



Source: MP (2021a, p. 148)

Figure 1.
Elderly care



Source: MP (2021b, p. 49)

Figure 2.
Food for those in need

sleeve of their modest attire, including knitwear and a jacket, along with a wrinkled hand connoting old age. “Those in need” is symbolised by the simple clothing sleeve, such as the sweater or coat, along with the wrinkled hand connoting advanced age. The first person is handing a bowl/plastic container to the second.

Through these photographs, MP showcases its efforts in addressing social concerns, such as (for illustrative purposes) the home support services, nursing homes, social canteens and accommodation centres [see [MP, 2019a, 2020a, 2021a](#)], which allow beneficiaries to fulfil their basic needs and safeguard their rights and dignity.

Typically, elderly connote with individuals who, in the final phase of their lives, require more support, often due to limited incomes, as they grapple with the high cost of living and substantial healthcare expenses. Additionally, there are those who find themselves homeless. However, during the pandemic, it was not only the homeless who sought assistance. Many well-structured families lost their sources of income (or part of them) and needed support. Consequently, the emotional weight conveyed in the [Figure 2](#) not only contributes to legitimise MP and its activities but also underscores their social indispensability, while illustrating the narratives and figures disclosed in the reports.

A consistent observation evident in the selected photographs, as well as in other images in the annual and sustainability reports, is the predominant absence of users’ faces (see also [Figures 3 and 4](#)). The presentation of ‘abstract’ photographs, showcasing MP’s activities, does not seek to emphasise individual people or specific actions/responses. No matter who is



Figure 3.
Well-being in old age

Source: MP (2021a, p. 133; 2021b, p. 32)



Figure 4.
Inclusion of homeless
individuals in the
labour market

Source: MP (2021a, p. 178)

the internal collaborator or the anonymous volunteer aiding assistance, or the individual receiving support; what truly matters is to expose these social issues and connote action/resolution/dynamism, responsiveness, human resource capability, proper care for people, dedication, competence and the experience of MP.

The smiles of the individuals depicted in the images of Figure 3, representing MP users, and the hand touch highlight care and trust and resonate with the concept of well-being in old age as well as the care and trust in MP's pursuit of its mission. They underscore the significance of guaranteeing a high quality of life and overall satisfaction for older adults, encompassing key areas such as health, safety, social connections, meaningful activities and emotional well-being.

Within projects aimed at enhancing interventions to promote the integration of homeless individuals, the young person's smile in Figure 4 conveys hope for the future, despite the increased difficulties during the pandemic period.

The photographs of activities and events, renovations and news coverage in the media, exemplified by those depicted in Figure 5, serve as a crucial communication tool within the context of social intervention. They not only provide visual support for the accompanying information but also offer detailed insights into events and the objectives of property renovations. Furthermore, these images have the potential to validate the authenticity and effectiveness of the activities, renovations and information presented.

The rhetorical use of these photographs emphasises MP's role in society and its crucial mission in providing humanised services, ensuring the improvement of conditions and the quality of life for the community at large, and particularly for the most disadvantaged (MP, n.d.b), legitimising the institution and its actions and portraying it as accountable.

Health

Since its inception, healthcare and patient support have been foundational activities through which MP positions itself as a crucial pillar, aligning with the State. With a legacy of over 500 years of community care, one significant aspect in this domain is the construction and management of *Hospital de Santo António*, of which it maintains ownership (MP, n.d.c). MP "stands as a key player in the northern region of Portugal, boasting two hospital units – *Centro Hospitalar Conde de Ferreira* (Count Ferreira Hospital) and *Hospital da Prelada, Dr Domingos Braga da Cruz* (Prelada Hospital) – that continue to set a benchmark for the quality of care and services provided" (MP, n.d.c). Within the analysed reports, MP uses



Figure 5.
Photographs of
events and
refurbishments
(before and after)

Source: Misericórdia do Porto (MP) (2019a, p. 53; 2020a, p. 107; 2021a, p. 92)

various visual elements pertaining to healthcare, featuring photographs showcasing its professionals and users, as well as tangible assets like equipment and buildings (refer to [Figure 6](#)). Underlying the objectivity of visual image is the intended perceived competence and managerial capabilities of MP and its hospitals.

[Figure 7](#), presented in the 2019 Annual Report, showcases a campaign conducted by MP focusing on the quality of services provided by the organisation, with a particular emphasis on Prelada Hospital. The text in blue that accompanies the image states: “PRELADA. A REFERENCE HOSPITAL IN PORTUGUESE HEALTHCARE”. The patient is personified in the figure of a smiling lady, while the doctor, wearing a white coat and a stethoscope, stands attentively beside her, taking notes. The image conveys a sense of proximity in care, showcases the doctor’s competence in service delivery and underscores the human and material resources. This image reinforces the narrative that highlights the star category awarded in an audit, symbolising the fulfilment of all required qualities (“In the top 10 of the National Health Evaluation System, with maximum score in the five evaluated areas”). (MP, 2019a).

In [Figure 8](#), included in the Intangible Assets’ Notes of the 2020 Annual Report, healthcare professionals are depicted carrying out their duties next to a reclined patient, within a hospital environment equipped with essential hygiene resources (gloves, gowns and disinfectant gel) and life-support tools (including blood pressure monitors, tubes and a

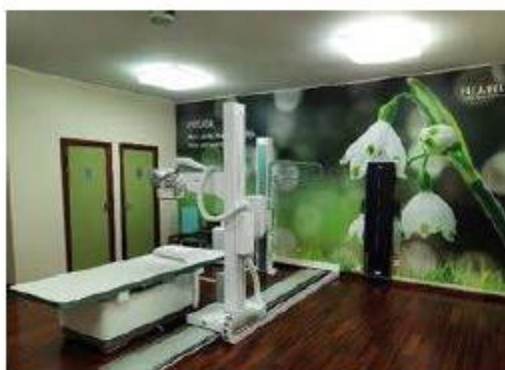


Figure 6.
New X-ray room

Source: Misericórdia do Porto (2020a, p. 195)



Figure 7.
Campaign of Prelada
Hospital

Source: Misericórdia do Porto (MP) (2019a, p. 163)



Figure 8.
Healthcare provision

Source: MP (2020a, p. 278)

stethoscope). This visual image, unusual in this part of the annual report, evokes the responsive capabilities and service quality of MP's hospitals, solidifying its standing as a valuable and accountable institution in the eyes of patients and other users that can rely on the services and responsiveness provided.

With the onset of the pandemic, healthcare to MP has gained increased prominence, especially in the 2020 annual report. The visual elements carry connoted symbolisms consistently associated with COVID-19, emphasising the significance of mental health, and highlighting the intrinsic value of MP's expertise, experience and initiatives in the health

sector, as if it were an intangible. In this context, MP's emphasis on mental health is noteworthy, notably through the Count Ferreira Hospital, a mental health unit with over 140 years of experience. Denotatively, photographs and images, exemplified in [Figure 9](#) and [10](#), depict mental health consultations, the statue of the Count Ferreira, the hospital's facilities, its surroundings and the activities conducted within. [Figure 10](#) presents a photograph where the patients are depicted as blurred images to preserve their anonymity. In contrast, a green, deformed and inflated ball resting on a table stands out. This ball symbolises the activities conducted with mental health patients, and its colour connotes the hope for the future. While 2019 reports highlighted MP's capabilities, the narratives and images in 2020 and 2021 reports take on a different tone, reflecting the challenges posed by the pandemic. Accordingly, the focus shifts to conveying the resilience and steadfastness of MP's performance in overcoming the adverse situations brought about by the pandemic, which left profound psychological impacts ([Gouveia et al., 2021](#)). Through these images, the entity promotes its actions and successes, reinforcing accountability to the users.

The inclusion of visual elements in the reports is justified by how readers/stakeholders interpret these elements as tools that emphasise the qualities and competencies of the services offered by the entity's hospitals. Consequently, they validate other disclosed information (financial and non-financial). These visual images also wield significant symbolic power, particularly amidst the prevalent mental health challenges exacerbated by the pandemic, increasing societal awareness of this pressing issue. Accordingly, visual imagery reinforces the perception of MP as a caring and trustworthy entity, committed to humanised service provision. This can bolster perceptions of legitimacy and have positive implications for accountability.

Technology

The COVID-19 pandemic not only created major, ongoing disruptions in the world but also propelled unprecedented technological development, heightened concerns about cybersecurity and ushered in new realities like telecommuting. MP has increasingly focused on demonstrating that it is attentive and capable ([MP, 2020a](#)). MP presents visual and narrative elements pertaining to information technologies, such as



Figure 9.
Mental health and the
Count Ferreira
Hospital

Source: Misericórdia do Porto (MP) (2019a, p. 83; 2020a, p. 4; 2020b, p. 115; 2021b, p. 29)



Source: MP (2021a, p. 201)

Figure 10.
Activities within
mental-health

application systems related to medical care. These images are usually accompanied by text within the image itself (see [Figure 11](#)) and/or integrated into narratives showcasing the organisation’s dynamic response to these emerging realities (see 2019, 2020 and 2021 Annual Reports).

In [Figure 11](#), we see (at the denotative level) the screen of a mobile phone displaying the “Digital Butler” application, a virtual assistant for medical records. The accompanying text (“DIGITAL BUTLER: virtual assistant for clinical records”), presented in white against the identifying blue background of MP’s logo, suggests the concept of someone available to manage tasks for others (the butler), albeit in a digital context. This image underscores MP’s investment in technological development and the organisation’s commitment to users. MP has developed a platform in partnership, to support the provision of personalised healthcare, offering a 360-degree view for all users ([MP, 2020a](#)).

Environment

Environment is also an area of concern for MP (see [MP, 2019b](#), p. 11). Although the environment has been recognised as one of the organisation’s core values for some time ([MP, n.d.b](#)), it was not until 2018 that MP started publishing Sustainability Reports, which provide detailed insights into corporate governance and environmental issues. As such, visual elements have been incorporated into both Sustainability Reports and Annual Reports, underscoring the importance placed on environmental issues. [Figures 12](#) and [13](#) are featured in the 2021 and 2020 Sustainability Reports, respectively, both within the



Figure 11.
Digital Butler' App:
virtual assistant for
medical records

Source: MP (2020a, p. 51)

environmental section. Denotatively, [Figure 12](#) showcases a photograph of a bird in its natural habitat, emphasising fauna and flora, while [Figure 13](#) depicts a close-up of a tap releasing a drop of water. The former highlights the risk of species extinction (loss of biodiversity) due to human activity, while the latter underscores the reality of water scarcity and the importance of efficient water resource management. In essence, these images serve as warnings about the environmental and climate change risks posed by society's individual and collective behaviours, ultimately impacting the lives of current and future generations.

With these photographs, MP not only raises awareness about the fragility of the environment but also demonstrates environmental and social accountability by setting an example through actions aimed at reducing waste and improving resource management efficiency, thereby ensuring environmental preservation. The 2019 Sustainability Report states ([MP, 2019b](#), p. 56):

Despite its significant social impact, to fulfil its mission daily, other environmental aspects are integrated into various production processes across different areas of MP activity, including waste production and water consumption that significantly impact the biosphere. Therefore, dissociating them from climate issues is considered imprudent.

This message is reiterated and strengthened in the 2021 Sustainability Report ([MP, 2021b](#), p. 74):



Source: MP (2021b, p. 81)

Figure 12.
Extinction risk

[...]we work to continuously improve our environmental performance. Thus, we identify priority areas for action concerning the environmental impacts of our activities, translating them into strategic objectives. These encompass enhancing energy and water consumption efficiency, monitoring and reducing greenhouse gas emissions, controlling potentially polluting emissions, land use and water resource management, promoting waste reduction, reuse and recycling, and preserving biodiversity.

The utilisation of these visual images strengthens the narrative within the reports, portraying MP as both legitimate and accountable.



Figure 13.
Limited resources

Source: MP (2020b, p. 96)

The covers of the reports

The covers of MP's reports (Figure 14) merit individualised attention. There is a noticeable alignment in the layout of the annual report covers with that of the sustainability reports, particularly in the years 2020 and 2021. The denotative visual elements featured on the covers of the sustainability reports – including plants, an elderly woman, a young woman and the headquarters of MP – connote the environmental, social and governance dimensions. In the annual reports, the denoted elements of the coat of arms, nurses, homeless individuals and city buildings of Porto connote the activity and social responsibility of MP. The visual images depicted on these covers, particularly in 2020 and 2021 Reports, are repeated on page three, accompanied by a text from Pope Francis (Figure 14 and Figure 15).

Examining page 3 of the 2020 Annual Report (left image of Figure 15), amidst the COVID-19 pandemic, the three images used connote social intervention (support for the underprivileged and social housing) as well as the healthcare efforts undertaken by MP in the pursuit of a brighter present and future (connotation of the blue sky). On this page, the following excerpts of *Fratelli Tutti* from Pope Francis are prominent:

Ancient conflicts thought long buried are breaking out anew, while instances of a myopic, extremist, resentful and aggressive nationalism are on the rise. In some countries, a concept of



Figure 14.
Covers of MP
Sustainability
Reports and Annual
Reports

Source: MP (2019a,b; 2020a,b; 2021a,b)

popular and national unity influenced by various ideologies is creating new forms of selfishness and a loss of the social sense under the guise of defending national interests. Once more we are being reminded that each new generation must take up the struggles and attainments of past generations, while setting its sights even higher.

The image on the right of [Figure 15](#) evokes the origin of MP and mission, followed by another quote from Pope Francis in *Misericórdia et Misera*: “The social character of mercy demands that we not simply stand by and do nothing. It requires us to banish indifference and hypocrisy, lest our plans and projects remain a dead letter”. The repetition of these visual images in each report and the excerpts by Pope Francis mutually reinforce the perceptions of MP as a legitimate and accountable institution *vis-à-vis* society at large. The selected quotations from Pope Francis expressly intended anchor the reading of the images. Both resonate deeply with MP’s mission, emphasising the urgency of addressing social injustice and the importance of active compassion and engagement in alleviating human suffering. By aligning with Pope Francis’s calls for social solidarity and mercy, MP demonstrates its commitment to serving the marginalised and advocating for a more just and compassionate society. Similarly, the incorporation of these texts and visual images in the “opening” of the annual report highlights the need to integrate the moral principles outlined by Pope Francis into forms or styles of accounting and accountability as well. It

Figure 15.
Page three of 2020
and 2021 Annual
Reports



Source: MP (2020a, p. 3; 2021a, p. 3)

means recognising the social and moral dimensions of accounting and how it plays a crucial role in building a more just and equitable society (see [Carnegie et al., 2021a, 2023](#)).

In this section we have analysed several rhetorical devices individually but the rhetorical effects of these photographs work together interactively throughout MP’s reports fostering the organisation as accountable.

Visual images and understanding accounting as a social and moral practice

The analysed visual artefacts serve a rhetorical purpose, guiding readers towards specific underlying messages, shaping judgments, or managing impressions of the organisation and its activities. Through the strategic use of visual elements, MP endeavours to communicate its commitment to proximity, presence, appreciation and social and operational accountability. This reflects a conscientious approach to portraying images upholding socially expected and inherently important values, norms and accountability to its users, collaborators and society at large, thereby bolstering its legitimacy, as supported by the literature (e.g. [Samkin and Schneider, 2010](#); [Dhanani and Connolly, 2012](#); [Greenwood et al., 2019](#)). MP demonstrates how resources are applied to improve users’ conditions and contribute to a sustainable, humane and compassionate society. These visual artefacts serve as a powerful impression management tool (see [Cooper and Slack, 2015](#); [Davison, 2007](#); [Oliveira et al., 2024](#)), highlighting MP’s perceived importance and impact on society.

The analysis underscores MP’s concerted effort to establish itself as a legitimate and socially accountable entity. This commitment is evident in its consistent attention to the surrounding context across various domains and its adaptive response to significant events, such as the COVID-19 pandemic. Moreover, the attention and concern demonstrated extend beyond operational matters and are seamlessly integrated into the narrative, enabling a broader spectrum of stakeholders to appreciate and acknowledge the social impact of MP on the communities it serves.

MP places significant emphasis on social intervention and healthcare, especially for vulnerable populations. The importance of these areas of activity has been underscored in the wake of the COVID-19 pandemic and its profound social and economic repercussions, as evidenced in the organisation's reports (see [MP, 2020a; 2021a](#)). Consequently, there has been a notable increase in visual elements within these reports, particularly in the form of photographs highlighting the impact of MP's initiatives in these domains. This shift is particularly evident in comparison to traditional visual elements, such as graphs, charts or diagrams. Photographs serve as powerful tools, either by (trying) to capture the unknown or constructing "reality" thereby influencing the perception of the actual societal impact reflected both by numbers and narratives disclosed.

Complementing financial and non-financial data, visual images effectively communicate messages of awareness, responsibility and social accountability of the organisation. For instance, photographs like those depicted in [Figures 1 to 4](#) illustrate MP's understanding of societal dynamics and its commitment to providing meaningful assistance to individuals. Through these visual elements, MP strengthens its legitimacy and broadens stakeholders' perceptions of it as a socially accountable organisation across various societal domains (e.g. [Costa and Silva, 2018; Unerman and O'Dwyer, 2006](#)).

Reporting has, accordingly, transcended numerical and financial information to encompass more comprehensive and intricate reports, disclosures and communications (e.g. [Dhanani and Connolly, 2012; Greenwood et al., 2019; Uyar, 2016](#)). These can not only deepen understanding but also shape an organisation's reality. Therefore, this study aligns with the literature suggesting that formal, published annual and sustainability reports play a pivotal role in actively managing the image projected by organisations (e.g. [Cooper and Slack, 2015; Samkin and Schneider, 2010](#)). The deliberate, consistent and sensitive use of visual elements, even in challenging contexts such as the pandemic period, facilitates impression management and brings about various benefits. Exploring a visually oriented organisational communication approach, using textual and paratextual elements, as well as underlying rhetorical languages embedded in those reports, elicit interpretations of MP as a legitimate and accountable organisation. These perceptions are crucial for maintaining commitments and activities across various areas of operation and fostering stakeholders' trust in the organisation.

Rhetorical analysis illuminates how the used visual elements interact and evoke shared cultural understandings, shaping meanings that can symbolically foster organisational legitimacy ([Greenwood et al., 2019](#)). These symbolic and emotive visual components capture the social impacts generated by MP in the community and reflect broader societal concerns, as well as a commitment to ethics and morality. Aligning organisational rhetorical messages with shared cultural understandings also enables external resources to become accessible to the organisation, facilitating its legitimisation. If legitimacy can be seen as a foundation for accountability, accountability is necessary to maintain legitimacy, as it enables the entity to continuously demonstrate that its actions are aligned with the expectations and values of society or stakeholders (see [Yasmin and Ghafran, 2021](#)). The disclosure of information regarding the entity's actions and decisions, using not only numbers and narratives but also visual images, as a form of accounting for nuanced outputs, can enhance public understanding of the internal operations and decision-making processes. Nevertheless, this perception of reality may not always align with actuality but rather with a constructed reality through impression management techniques, which can bolster the entity's legitimacy (see [Busco et al., 2024; Dhanani and Kennedy, 2023](#)).

Although accounting is not solely concerned with accountability, the concept of accountability is integral to understanding the necessity of accounting within organisations and societies ([Carnegie and Napier, 2023a](#)). The rhetorical analysis of visual images

incorporated into MPs' financial and non-financial reporting offers innovative perspectives on the world in which the organisation is immersed. This analysis creates a space for critical and creative engagement, fostering a deeper understanding of the social practice of accounting (see [Twyford, 2023](#), p. 43). It elucidates how accounting influences human behaviour, shapes organisational and social culture and has significant implications for organisational and societal functioning and development (see [Carnegie et al., 2023](#)).

Moreover, this approach promotes the examination of accounting as a moral practice, encompassing the concept of "broad-scope disclosure involving financial and non-financial disclosures, and other narratives" ([Carnegie et al., 2023](#), p. 13), extending it to visual images. Thus, accounting (and particularly, corporate reports) uses a synthesis of numerical data, textual narratives and visual imagery to reflect the broader concerns of the business world and society, highlighting the fundamental responsibility of accounting to act in the public interest and for the benefit of society (see [Carnegie et al., 2023](#)). It influences organisations, individuals and the environment while shaping morality, the social impacts and accountability structures within both organisational and societal contexts, such as MP.

The need for alternative or, hence, disruptive forms of accounting is evident, whether these forms are already developed or yet to be conceived, as they are essential for fostering a more equitable, inclusive and compassionate world. These new forms of accounting can help move away from a purely KPI-driven and aggressive approach towards one that is more considerate and empathetic ([Carnegie et al., 2023](#)). By integrating visual representations, which play an active role in communication, this expanded narrative engages a wider range of stakeholders, thereby enhancing understanding and resonance across diverse audiences. Shared values, beliefs and narratives significantly shape the perception and comprehension of visual imagery.

Concurrently, given the complexity associated with using visuals in accountability contexts, accounting and reporting visualisations do not always offer a comprehensive and accurate representation of organisational responses to social and environmental challenges ([Busco et al., 2024](#); [Quattrone, 2022](#)). Nevertheless, despite their imperfections, such visualisations can play a significant role in shaping social behaviours and mindsets. Over time, this can contribute positively to a shift in societal attitudes towards organisational impact on individuals and the nature/planet, influencing organisational perceptions and encouraging adjustments in (reporting) practices to align with evolving societal expectations.

Conclusion

In the pursuit of a sustainable future, it is becoming increasingly clear that superficial adjustments to our existing systems will not suffice. Rather, what is required is a profound reimagining and restructuring of the very foundations upon which our societies operate. This entails nothing short of a radical departure from the status quo – a drastic uprooting and fundamental overhaul of our taken-for-granted systems. The conventional pillars of accounting, business, growth and profit, which have long served as the cornerstones of economic activity, must now be reevaluated in light of their compatibility with sustainable development. In this critical juncture, organisations stand at the crossroads of perpetuating the status quo or embracing a more inclusive, accountable and sustainable future. The challenges and demands of sustainability, rather than being impediments, offer a unique opportunity for organisations to redefine their purpose, expand their accountability horizons and embrace a more comprehensive understanding of success.

Accounting must adapt to the expanded scope of accountability ([Carnegie and Napier, 2023b](#)). It is not merely a matter of financial reporting; it is about providing a transparent and comprehensive account of an organisation's actions (and inactions) to society at large.

This means moving beyond its narrow focus on financial metrics and embracing a broader perspective that incorporates social and environmental considerations (Atkins *et al.*, 2023; Laine *et al.*, 2021). The challenges of sustainability act as a catalyst, propelling organisations into a realm where accounting must align with a more holistic understanding of responsibility and accountability, one that will support the thriving of organisations, people and nature, as suggested by Carnegie *et al.* (2021a, 2021b, 2023).

Yet, the integration of sustainability, accountability and accounting is not without its intricacies. The path forward requires navigating the tensions between financial-driven motives and the social and ethical imperatives of sustainability for shaping a better world. It demands a rethinking of accounting to transcend the confines of conventional financial measurements and embrace its role in fostering responsible and sustainable behavior. As Carnegie and Napier (2023b, p. 16) aptly stated, “accounting is not an end in itself; rather, it is a key means for making organisations responsible for acting sustainably”.

This paper illustrates the significance of Carnegie *et al.*'s (2021a, 2021b) definition of accounting. Using a charity as a case study, it shows how traditional financial reporting and accountability misrepresent the organisation's purpose and societal impact. It demonstrates how studying visual images can enrich our understanding of accounting as a social and moral practice, broadening the scope of accountability beyond traditional stakeholders. Furthermore, the study highlights that accounting not only reflects existing social relations and power dynamics but also has the potential to influence them by enabling certain behaviours and practices, constraining others or exerting a constant influence on various aspects of society. The research also underscores the importance of accounting being suitable for the organisational and societal settings or contexts in which entities operate, thereby serving the public interest, promoting the common good and advancing towards of a better world (Carnegie *et al.*, 2023). It also contributes to the literature on the persuasiveness and rhetoric of accounting and reporting visualisations (e.g. Busco *et al.*, 2024; Davison, 2004; 2015; Oliveira *et al.*, 2024). The paper furthers this literature in the context of charities in crisis period.

The study significantly advances our understanding of the pivotal role visual imagery can play in expanding the scope of accountability mechanisms, effectively engaging stakeholders beyond traditional boundaries. It elucidates how visual images can serve as a potent conduit for conveying intricate information in a manner that is both accessible compelling and impactful, thereby broadening their reach to traditionally marginalised audiences within the stakeholder discourse. The paper unveils the transformative potential of visual imagery in shedding light on the social and ethical dimensions inherent in corporate reporting, thereby imbuing accountability practices with a more human-centric approach and contributing to a more equitable and sustainable organisational landscape.

Based on a Portuguese charity, the study underscores how accounting should not forget to operate in the public interest and for the benefit of society. It also evidences how imagery can illuminate the far-reaching impacts of organisations activities on local communities and the natural environment while underscoring the ethical imperatives incumbent upon organisations to address these concerns. Moreover, the study underscores the capacity of visual imagery to fill critical gaps present in conventional accounting reports, offering a nuanced and humanised portrayal of organisational performance and influence. By offering emotional and contextual insights, our analysis brings out how visual imagery emerges as a potent instrument for cultivating a deeper, more empathetic comprehension of organisational effectiveness and accountability within the broader societal milieu.

While critical literature posits that visualisations may fall short in accurately depicting the holistic impacts of organisational actions on social and environmental, providing partial and simplified views that often obscure organisations' opaque behaviours, they also allow

to represent what “is often unknown and unframeable” (Busco *et al.*, 2024, p. 393; Quattrone, 2022). In the transformative journey, although not representing a definitive solution, visual images can be regarded as good practices for accounting for wellbeing, care, compassion and trust in organisations and society, especially in times of crisis, whether they be financial, epidemiological or moral (Atkins *et al.*, 2023; Twyford, 2023). However, visual images’ interpretation should form an integral part of a comprehensive, holistic and meticulous analysis of the conveyed information, encompassing both textual content and numerical data, to prevent succumbing to the persuasive influence of visual imagery.

The study also raises awareness among preparers and recipients of organisational accounts by reflecting on the use of new forms of accounting and the potential of visual rhetoric in accountability and accounting contexts. It promotes a broader acceptance of accounting as a technical, social and moral practice, extending beyond the academic research context and advocating for broader accountability boundaries. Consequently, further research is needed to explore this concept of accounting within the framework of the dialogic communication process inherent in accounting. In particular, it is essential to validate the incorporation of visual images in “broad-scope disclosure” (Carnegie *et al.*, 2023, p. 13) and to identify or suggest other forms of accounting that enhance transparency, accountability, favourable social impacts and morality within organisations and society at large, promoting a better world.

Notes

1. Currently, there are 388 active Mercy organisations in Portugal, providing daily support to around 1,65,000 individuals and employing approximately 45,000 direct collaborators (União das Misericórdias Portuguesas, 2023). These institutions primarily focus on community support, with a particular emphasis on social assistance and healthcare.
2. The 14 works of mercy include seven corporal works and seven spiritual works. The corporal works are: 1) providing food to the hungry, 2) giving drink to the thirsty, 3) clothing the naked, 4) sheltering pilgrims, 5) visiting the sick, 6) visiting prisoners and 7) burying the dead. The spiritual works encompass: 1) giving good advice, 2) teaching the ignorant, 3) correcting the erring, 4) consoling the sad, 5) forgiving injuries, 6) enduring patiently the weaknesses of others and 7) praying to God for the living and the dead.
3. www.scmp.pt, last accessed 13/08/2023.
4. All photographs are courtesy and authorised for use by MP.

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