

# Using photographs in qualitative accounting research

## Wykorzystanie fotografii w jakościowych badaniach w obszarze rachunkowości

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### Abstract

**Purpose:** When the “linguistic turn” is replaced by the “visual turn”, there is a natural need for social scientists to embrace the new reality and incorporate visuals in their research. As a result, the importance of visual research, which centers on the use of visual sources, is growing. This paper provides an overview of how visual materials and related methodological approaches can be used in qualitative management and accounting research.

**Methodology/approach:** We begin by reviewing the literature on the research methods, drawing from many disciplines such as sociology, organizational learning, management, and accounting. Next, we analyze three cases – already published papers in accounting – to illustrate how photography can be used in qualitative accounting research.


**Findings:** There is a growing literature on visual research methods. Researchers have used visual materials as primary and secondary data and multiple methodological approaches. Visual methods can also be used in accounting research.


**Originality/value:** This paper provides an overview of emerging methodological approaches that use visual materials and discusses how they can be incorporated into qualitative accounting research.


**Research limitations:** Drawing a simple line between the various approaches presented in this paper is difficult as researchers can use visual material in unique ways throughout the research process. Therefore, the presented methodological categorizations can only help to better understand emerging visual research.

**Keywords:** qualitative research methods, photography, visual analysis, visual methods, photo-elicitation, photo-voice.

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## Streszczenie

**Cel:** Kiedy „podejście lingwistyczne” zostaje zastąpione „podejściem wizualnym” pojawia się naturalna potrzeba, aby badacze w naukach społecznych przyjęli nową rzeczywistość i włączyli materiał wizualny do swoich badań. W rezultacie rośnie znaczenie badań, które koncentrują się na wykorzystaniu materiałów wizualnych jako źródła danych. Celem niniejszego artykułu jest przedstawienie przeglądu, jak materiały wizualne mogą być wykorzystywane w badaniach z zakresu zarządzania i rachunkowości oraz możliwych podejść metodologicznych, które badacz stosujący metody jakościowe może zastosować przy włączaniu materiałów wizualnych do projektu badawczego.

**Metodyka/podejście badawcze:** W artykule podjęto się usystematyzowania wiedzy z zakresu wizualnych metod badawczych, czerpiąc z doświadczeń wielu dyscyplin, takich jak socjologia, organizacyjne uczenie się, organizacja, zarządzanie i rachunkowość. Następnie przedstawiono trzy studia przypadków – wcześniej opublikowane artykuły naukowe jako ilustracje, w jaki sposób, w szczególności, fotografia, może być wykorzystywana w badaniach jakościowych w obszarze rachunkowości.

**Wyniki:** Istnieje literatura na temat wizualnych metod badawczych. Badacze wykorzystują materiały wizualne jako dane pierwotne i wtórne oraz stosują różne podejścia metodologiczne w celu włączenia materiałów wizualnych do projektów badawczych.

**Oryginalność/wartość:** Niniejszy artykuł zawiera przegląd pojawiających się podejść metodologicznych, które wykorzystują materiały wizualne jako źródło danych i omawia, w jaki sposób można je włączyć do projektów badawczych w dziedzinie rachunkowości.

**Ograniczenia badawcze:** Narysowanie prostej linii między różnymi podejściami przedstawionymi w tym artykule jest trudne, ponieważ badacze mogą wykorzystywać materiały wizualne na różne sposoby, dlatego przedstawione kategoryzacje metodologiczne mogą jedynie pomóc w lepszym zrozumieniu pojawiających się badań wizualnych i nie mogą być traktowane jako kompletna lista.

**Słowa kluczowe:** metody badań jakościowych, fotografia, analiza wizualna, metody wizualne, fotoelicytacja, fotogłos.

## Introduction

For many years, management and accounting researchers have been busy with the use of language and numbers. Language and numbers are seen as not only a conveyor of independent ideas but also constituents of meaning and reality. Management and accounting researchers have used narrative methodologies and discourse analysis alongside traditional methodologies in research. They view organizations as “socially constructed verbal systems” that are actively constructed through discursive activity (Rhodes, Brown, 2005, p. 178).

However, the world has changed. Contemporary society has experienced an explosion of visuals. We live in a world of visuals, and organizations are full of visuals, including photographs, films, TV, video, and web pages (Bell, Davison, 2013), as well as less traditional material, like memes (Riedy, Waddock, 2022). The development of ITC technologies, particularly social media, has also changed the communication mode: long text has been replaced by short messages, often supported by, if not supplemented with, visuals. This new phenomenon has been

called a visual turn (Langley et al., 2023; Pritchard, 2020; Smith et al., 2023). It is, therefore, not surprising that some researchers have started to experience visual material as data, treating these visuals as a source of socially constructed meaning. According to Langley et al. (2023, p. 712), images, like language, “are seen as a medium for constructing the social world through its representation”. The visual approach also makes it possible to counterweight the cognitive, rationalized dimension of organizing by considering the importance of aesthetics in organizational life and accepting the relevance of sensuality, symbolism, and art (Bell, Davison, 2013). Parker (2009) sees the potential of visual methods in historical research as they allow for “contextualized, interpretive and critical discovery in accounting and management history. The prospect of peeling back of hidden layers and voices is significantly enhanced by the introduction of photo-elicitation, which offers empowerment not only through the visual triggering of memory but through the negotiation and construction of images themselves” (sic) (p. 1111).

The visual turn advocates a move beyond the traditional focus of qualitative research on language toward the study of visuals, which are now visible and material features of organizations (Bell, Davison, 2013; Davison, 2015; Langley et al., 2023; Spencer, 2023). Davison (2015) argues that visual forms are also important to accounting because of their power and their ubiquity in an increasingly visual society, but also because visual material constitutes a representation of construction. Visual material may include pictures, photographs, film, architecture, diagrams, advertisements, and web pages that appear in various documentary and geographical locations.

To embrace the visual turn, a researcher must engage in the creative use of research methods suitable for the world of visuals. This paper provides an overview of how visual materials and related methodological approaches can be used in qualitative management and accounting research. We recognize the growing importance of diverse visuals in society. However, as in any research, we must make methodological choices. Therefore, we decided to limit our analysis to static images, i.e., photographs, and how they can be used in qualitative research. Although we focus on the use of photographs, we recognize the growing relevance of the use of motion pictures in the research process (LeBaron et al., 2018; Liu et al., 2021) and the emerging use of this type of visual material in quantitative research methods (Szadziewska, Shygun, 2023).

Using photographs in accounting research is not completely a new idea, as visuals supplement numbers and text in corporate reporting, including annual reports and non-financial reports. Accounting researchers, therefore, have started to investigate how these photographs are used, what their meaning is, and what the reasons are for their use (Davison, 2010; Duff, 2011; Kuasirikun, 2010; Szadziewska, Shygun, 2023). However, the possibilities for accounting researchers to use images go beyond using archival sources from various corporate reports. For instance, some scholars used photographs created during the research process to study the identity and image of accountants and the accounting profession (Parker, Warren,

2017). Other scholars used photographs related to organizational performance (Grossi et al., 2023) or to study the visual practices of one of the largest infrastructure megaprojects in the UK (Ronzani, Gatzweiler, 2022). They draw from multimodality research to unpack how different semiotic modes (i.e., visuals, text, and numbers) interact in organizational meaning-making. However, the ways those visuals were used in the research process were very different, not only because of the role of the photographs in their research but also in terms of the creators of the photographs.

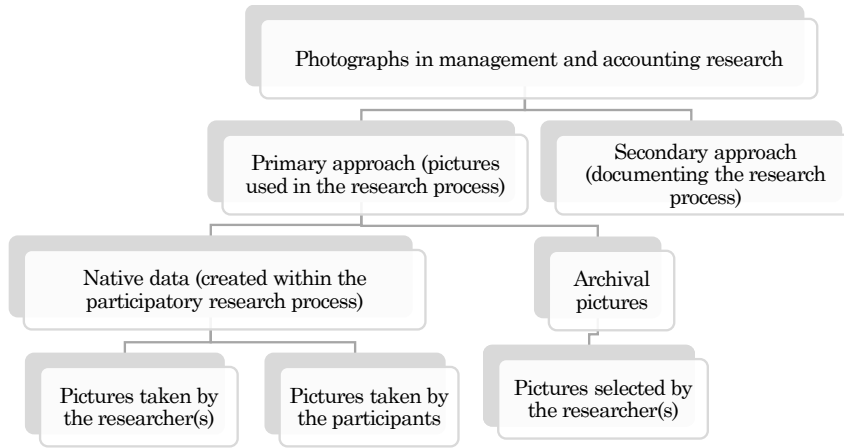
In this paper, we present the methodological aspects related to the use of photographs in management and accounting research and illustrate the application of these methods with selected cases.

This paper is structured as follows. The next section analyzes the possible use of photographs as research data. This is followed by an overview of the methodological approach to using photographs in qualitative research. The fourth section presents three cases that illustrate how visual material can be used in accounting research. The final section provides conclusions.

## **1. Using photography in qualitative research**

Photographs can be used in research for two main purposes: photo-documentation (documenting the research process) and visual research (using photos in the research process) (Buchanan, 2001; Parker, 2009; Ray, Smith, 2012). In the photo-documentation approach, photographs are used to record and document various aspects of the research setting, such as individuals, physical settings, and changes over time. A more interesting use of photographs relates to using them in the research process. Instead of collecting numbers or written narratives, scholars can use visual material as the data for empirical analysis. Visual materials may include not only static images but also motion pictures.

Pictures can be used in the research process in two forms: as archival data and as native data (Ray, Smith, 2012). In the former, the researcher(s) and/or study participants take photographs at the time of the study in a particular research setting. In such a case, the researcher gives instructions on what should be the object of the photograph and, as a result, is able to maintain control over the photographic data. The researcher may also ask participants to take pictures as their insights and perspective may bring additional data that may have been overlooked if the pictures had been taken by the researcher only. When pictures are used as primary materials, it is easier to get insights into why a particular photograph was taken and what it intended to capture (Parker, 2009). The secondary collection of photographs involves scanning archival resources (organizational documents, press accounts, or historical documents). Figure 1 illustrates the different approaches to photographs used in accounting and management research.

**Figure 1.** Photographic methods in management and accounting research

Source: authors' own elaboration.

The pictures can be used for three different purposes in qualitative research (Meyer et al., 2013). First, they can be used to **investigate how visual artifacts are a constitutive part of organizational life**. In this approach, photographs can be used as a means of observation through which they are expected to capture some aspects of organizational reality as objectively as possible. Photographs can also be used to **document and support narrative accounts**, depicting elements of the organizational environment to illustrate organizational facets. They may include workspace configurations, organizational functions, working conditions, or document flows related to administrative activities. When pictures are used for documenting, they are generated as a means to stimulate discussion about organizational life. The third use of pictures is connected with **capturing meaning** (Ray, Smith, 2012) or **as a means of persuasion** (Meyer et al., 2013, p. 503). This approach is, therefore, less concerned about the elements of the pictures themselves and more with interpreting the elements of a photograph, leading to insights about the meanings attributed to the elements. In this approach, the photographs provide insights into identity formation, sense-making, or even decision-making (Ray, Smith, 2012). Photographs are treated here as prompts to elaborate on organizational interpretations and beliefs.

When engaging in visual methods using photography, researchers can also decide to analyze individual photographs (Smith et al., 2023) or aggregate them for analysis rather than on an individual basis (Shortt, Warren, 2019).

## 2. Methodological approaches to using photographs in qualitative research

There are multiple ways to examine how visual material can be used in research. Different researchers presented their classification methods; however, drawing simple lines between the approaches is not possible. A summary and a description of the categorization are presented in Table 1.

**Table 1.** Using photographs in the research process: categorization and description

Authors	Categorization	Description
Ray, Smith (2012)	Photographs as illustration vs. Photographs as a way of capturing the meaning	<p>Photographs can be used as illustrations. This type of photo-documentation helps to capture some aspects of organizational reality. Pictures are taken to document selected elements of the environment in which the object of analysis is located (e.g., workspace configurations, organizational functions performed, or environmental conditions). The photographs are used to provide illustrations and enhance narrative accounts about the object of study</p> <p>The photographs can also be used as a vehicle for capturing the meaning, focusing on interpreting the elements of a photograph that lead to insights about the meanings attributed to the object of study in search for a better understanding of organizational processes connected with identity, sense-making and decision-making, for instance</p>
Bell, Davison (2013)	Visual content analysis vs. Photo-elicitation	<p>Visual content analysis is an empirically driven research method where pictures are counted and/or coded and used in qualitative and quantitative analysis. Content analysis has the benefit of enabling the analysis of a large number of images, thus permitting quantitative analysis that compares variables. However, at the same time, they have methodological difficulties related to measuring</p>

cont. tab. 1

Authors	Categorization	Description
		<p>and quantifying images, as well as coding the pictures</p> <p>Photo-elicitation is also an empirical method of photo analysis, but the visual material is produced for the purpose of research. Pictures can be taken by researchers or participants, or preexisting visual material can be used in a photo-elicitation interview or focus group. Such an approach is a visual method of data collection, while the photos used are often used as an intermediary, a means of accessing linguistic interpretation of what has been visualized. In contrast, linguistic data usually take precedence in the final analysis</p>
Shortt, Warren (2019)	Dialogical approach vs. Archeological approach	<p>Photographs can be useful to generate dialog with those who work in the researched area. They can be in the form of visual field notes that actively engage with the research site or visual material that elicits participants' views during interview settings</p> <p>They can also be used to draw attention to the visual model of meaning. In this approach, a photograph is recognized as having sociocultural anchored meaning(s), signified through the image's visual features, which are independent of any explanation of the one who took the picture. In this approach, the photograph possesses a sedimented social knowledge and is able to reveal a social reality</p>

Source: Based on Bell, Davison (2013), Ray, Smith (2012), Shortt, Warren (2019).

Smith et al. (2023) provide a useful framework for possible ways to include photographs in management and accounting contexts. When considering how to incorporate photographs in a research project, a researcher can consider two elements: (1) who created the photographic images and (2) what is the role of photographic data. This provides the two dimensions of the 2x2 framework presented in Figure 2.

**Figure 2.** Framework for using photographs in qualitative research

Item	Photograph as secondary data	Photograph as primary data
Researcher-led photography	Outside-In Supportive Approach	Outside-In Integrated Approach
Participant-led photography	Inside-Out Supportive Approach	Inside-Out Integrated Approach

Source: Smith et al. (2023).

When photographs play a secondary role in the research project, a researcher has a choice between an *outside-in supportive approach* and an *inside-out supporting approach*. In the outside-in supportive approach, researchers prepare visual material in the field to document what they see, track artifacts, and reinforce emerging patterns from other data sources. In this approach, the photographs can be systematically analyzed in a photo-elicitation interview and/or incorporated into the research findings. However, they can also be used as research notes only – a memory book for researchers to provide reminders of their experience in field research and a signal for the project’s trustworthiness. In this approach, photographs are used to prompt and guide in-depth interviews and to evoke reactions from the interview participants (Kyololo et al., 2023).

In the inside-out supporting approach, the participants create photographs. The photographs are then used to generate textual data through participant photo-elicitation interviews. Photographs can also support emergent findings from textual data or triangulate findings. The research process starts with research participants generating pictures from a prompt tied to a research question. Once the pictures are taken, researchers interview participants using their images as a reference. Researchers may also consider using the photographs created by participants as illustrations but code only the text of the interview. In both cases, the photographs, regardless of who takes them, play a supporting role and can be used to elicit text data. The photographs are not coded. The text data, which emerges from photo-elicitation interviews, is coded and further analyzed.

Photographs can also take a primary role in the research process. In such a case, two possible scenarios are available: the *outside-in integrated approach* and the *inside-out integrated approach*. In the outside-in integrated approach, photographs are taken by a researcher (research team) and are intrinsically included in the research design, systematically analyzed, and, therefore, facilitate analysis and theoretical findings. By contrast, in the *inside-out integrative approach*, the photographs are created by the participants, and both the researchers and the participants collaborate in analyzing the visual material to better understand their daily lives, activities, and practices. This approach is sometimes called photo-voice (Bell, Davison, 2013, p. 179). The photographs are systematically analyzed and interpreted; therefore, they are coded in the research process. A research team decides to examine photographs in aggregate or individually.



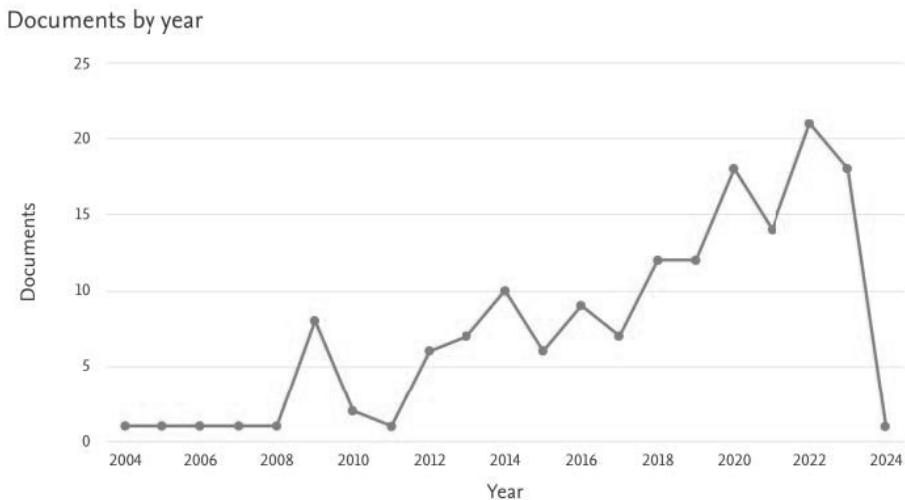
If photographs are analyzed individually, they can be used to examine the visual components and the emotional effects on the viewer. They can also be used for coding at higher abstraction levels. When photographs are analyzed in aggregate, the researchers and participants view images as thematic sets and analyze and code these sets rather than single images. Shortt and Warren (2019) offer methodological insights on how to analyze the photographs in an aggregate form, calling this process Grounded Visual Pattern Analysis (GVPA).

The frameworks presented above should not be used for definite classification. The researcher can use photographs in unique ways throughout the research process (Pratt et al., 2022), paying attention to the reliability of the data and the integrity of the research process. Researchers have developed detailed frameworks and protocols to achieve depth and validity. For instance, Pritchard (2020) provides an overview of the methodology for examining archival pictures qualitatively, calling things process a Combined Visual Analysis (CVA). Gube (2021) analyzed the photo-elicitation technique.

### 3. Illustrations of empirical papers using visual approaches in accounting research

Interest in qualitative research using visual material is growing. A quick scan of the Scopus database using the keywords photo-elicitation, visual analysis, visual method, and photo voice identified 153 documents. Figure 3 presents a yearly distribution of the papers over the last 20 years.

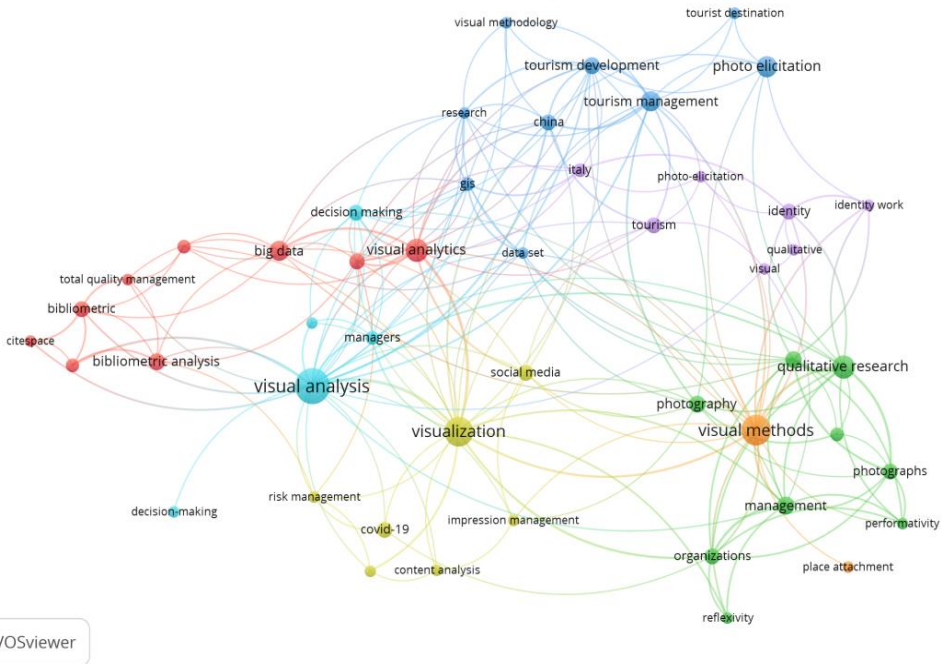
**Figure 2.** Number of papers published that incorporate photo-elicitation, visual analysis, visual method, or photo voice in keywords



Source: Scopus database, September 25, 2023.

We also use VOSviewer to develop ideas about thematic clusters related to the analyzed papers. VOSviewer is software designed to generate maps using network data and help visualize and explore these maps (van Eck, January, 2022). As a result, it summarizes scientific landscapes by clustering related publications with common themes. The biggest clusters in our analysis include papers that used (1) visual analysis of data, further linked with visual analytics and big data, (2) visualization, and (3) visual research methods. Clusters (1) and (2) are mostly concerned with data visualization topics (such as social media, COVID-19, managers, etc.), which is not the scope of our analysis. The third cluster centers on applying visual research methods (qualitative research, photography), linked with nodes such as identity, performativity, place attachment, and reflexivity. The visualization of the cluster analysis is presented in Figure 3.

**Figure 3.** Visualization of research clusters based on research papers that incorporate photo-elicitation, visual analysis, visual method, or photo voice as the keywords. Colors indicate clusters of related terms



Source: authors' own elaboration using VOSviewer.

Next, we select three papers from the third cluster and use them to illustrate how visual research methods could be applied in practice. The selection of the cases was purposeful as we want to illustrate different approaches that a researcher can use when engaging with visual material and visual research methods.

### 3.1. Case 1. The use of pictures as an archival source of data and capturing the meaning of portraits of the business elite

(On the example of the paper written by J. Davison (2010), *[In]visible [in]tangibles: Visual portraits of the business elite*, "Accounting, Organizations and Society", 35 (2), 165–183.)

Davison (2010) employed an archival visual method to investigate the representation of abstract elements (invisible and intangible) associated with business leader's portraits published in annual reports and media. Neither the author nor the study participants took the photographs used in the research. Instead, Davison used archival visual material – portraits of the business elite provided in the annual reports and media – to study the meaning. In doing so, she uses the theory of art as a theoretical framework. She then coded the visual materials using dress codes, interpersonal codes, and spatial codes and used this material to analyze the visual rhetoric of the visual material.

This research draws parallels between accounting and art history, delving into discussions about whether visual images reflect the outside world or construct their own reality. The study indicates that visual representation is an important way to convey financial information that cannot be examined with numbers alone. As Tversky (1974) stated, images are considered more powerful in cognitive memory, helping to simplify complicated messages.

Davison presented illustrative examples from Reuters' annual reports, as well as Richard Branson, the CEO of the Virgin Group, showcasing passport-style photographs of business leaders. She constructed a framework grounded in art theory to interpret visual portraits of business leaders, focusing on the hidden aspects communicated through rhetorical codes in portraiture. She makes a significant contribution by developing a methodological framework that defines codes for visual portraiture. The four identified sets of rhetorical codes include physical, dress, spatial, and interpersonal aspects. These codes serve as lenses through which visual rhetoric was analyzed in the portraits from annual reports and media sources.

She underlines the relationship between image and text, arguing that photographs add "visible humanity" (Davison, 2010, p. 176) to the text. Davison contends that through these visual codes, both tangible (physical) and intangible (intellectual, symbolic, and social) aspects are expressed, providing nuanced insights that might remain silent in oral narratives and numerical data. Thus, this study suggests that visual financial statements seek to represent an external economic reality (Shapiro, 1997).

In conclusion, this research posits that accounting, advertising, and visual imagery are intertwined modes of communication, forming a complex blend of representation and construction. Thus, contrary to their apparent simplicity, Davison argues that visual data are often deliberate constructs rather than casual or decorative snapshots and that visual portraits of business leaders operate at the nexus

of these complexities. This complexity underscores the importance of carefully analyzing visual images, specifically to understand how they contribute to portraying abstract categories associated with accounting. The study aligns with the understanding that “soft” assets, including the intangibles portrayed in visual images, provide a competitive edge in accounting research (Lev, 2004). It emphasizes the need to identify these soft assets, which go beyond the traditional “hard” side of accounting represented by quantitative data. Finally, it suggests that these cultural artifacts, with their multifaceted messaging, should be more carefully integrated into the field of accounting and management research.

### **3.2. Case 2. The use of pictures taken by study participants to capture the meaning of the accounting profession**

(On the example of the paper written by L. D. Parker , S. Warren (2017), *The presentation of the self and professional identity: countering the accountant’s stereotype*, “Accounting Auditing & Accountability Journal”, 30 (8), pp.1895–1924.)

Parker and Warren (2017) used native data in their study of professional identities and imagined identities among professional accountants. The pictures used were taken by the research participants and used as the basis for the discussion about the identity of an accountant. As they wrote, “In this project, participants were equipped with (digital) cameras and asked to take photographs that summed up, symbolized or otherwise conveyed what ‘being an accountant’ was to them. These photographs then formed the basis for discussion during semi-structured interviews, and the resulting conversations were recorded and analyzed following established protocols for theming and/or coding qualitative interview transcripts” (Parker, Warren, 2017, p. 9–11). The coded material was interpreted using the Goffmanian dramaturgical perspective (Goffman, 1956). This qualitative study, grounded in the theory of impression management, employs reflexive photo-interviewing methodology, specifically participant-led photo-elicitation, to illuminate the nature of accountants’ self-presentation. The participants took two sets of photographs: one reflecting their professional identity and the other, by contrast, illustrating what they were not. These photographs served as the focal point for subsequent semi-structured interviews.

While incorporating a visual component, the photographs were considered vehicles for generating spoken narratives rather than standalone data artifacts, as in photo-voice interviewing (Catalani, Minkler, 2010). Ethical issues were considered, and the participants were instructed to ask for informed consent before photographing other individuals. They were also assured that any identifiable characteristics would be anonymized to protect their privacy. The interviews, which lasted approximately 60 minutes each, explored around 10 photographs. Parker and Warren stated that the research participants demonstrated careful self-reflection, providing rich insights into their professional and personal imagery, roles, values, and strategies. Thus, the method of participant-led photography,

characterized by its visual and verbal data integration, enhances participant commitment, engagement, and rapport, allowing for a deeper exploration of subjective experiences (Parker, 2009; Warren, 2005; Vince, Warren, 2012).

### **3.3. Case 3: The use of pictures taken by researchers to capture multiple values of smart city initiatives**

(On the example of the paper written by G. Grossi, D. Dobija, Z. Staniszevska, D. Kaczmarek-Ciesielska, (2023), *Visualising and Measuring Public Values in Smart Cities. A Collaborative Governance Perspective*, Proceedings: A Conference of the Academy of Management.)

The researcher-led photography method was employed within the broader framework of photo-elicitation interviews to explore the sociotechnical imaginaries of city creators and city users involved in smart city initiatives in Warsaw and Krakow. In 2021, the researchers collected photographs that reflected the six dimensions of a smart city based on the European Union framework (Giffinger et al., 2007). The team then conducted thorough discussions to select images that best represented smart mobility, smart economy, smart environment, smart society, smart living, and smart government. Next, the semi-structured interview scenarios that would assist the photo-elicitation process were designed in two parts. The first section involved general questions about the smart city concept, while the second incorporated a multimedia presentation of images. Separate scenarios were prepared for city creators and users, recognizing the distinctions in their roles and experiences.

The interviews were recorded and transcribed, and the data were analyzed using MAXQDA software, a tool widely recognized for qualitative data analysis. Two research team members independently coded the interviews, following Saldaña's (2013) recommendation for dual coding to enhance objectivity. The coding process involved consultation and discussion to ensure code convergence, creating a common code tree to analyze the 40 interviews collectively. As in Parker and Warren's (2017) study on accountants, the photographs served as visual stimuli for the study participants without systematic analysis. The photographs then served to visualize specific smart city initiatives within the paper. MAXQDA was a useful tool for coding and analyzing visual data.

When researchers take charge of capturing images, it ensures consistency in the visual stimuli presented to participants. This consistency helps maintain the integrity of the research process, allowing for more reliable comparisons across participants and contexts (Glaw, 2017). Moreover, researcher-led photography gives researchers greater control over ethical considerations. By proactively selecting and presenting images, researchers can avoid unintentionally sensitive or inappropriate visuals for the research that might arise if participants were solely responsible for providing images (Hannes et al., 2014). As noted by the authors, researcher-led photography encourages a collaborative dialogue between researchers and

participants (Grossi et al., 2023). Consequently, participants engage with the visuals, and a shared understanding emerges, fostering a collaborative sense-making process that goes beyond traditional interview methods and adds more nuances to study findings.

## Conclusions

The image has become inseparable from modern society. Ease of reproduction and the development of digital technologies allowed for the easy dissemination of images in multiple forms, from social media memes and photography to films and other forms of visual material. Not surprisingly, the “*linguistic turn*”, where words and numbers were seen as constituting meaning and reality, is being supplemented with the “*visual turn*”, which builds on a growing awareness of the importance of aesthetics, sensuality, symbolism, and art as a counterweight to a rationalized dimension of organizing (Bell, Davison, 2013; Langley et al., 2023; Smith et al., 2023). The literature review conducted by Davison (2015) shows the growing “*visual turn*” in previous accounting studies and the urgent need to understand how and why accounting-related visual material is generated and the related roles of directors, accountants, controllers, auditors, and creative designers.

The paper provided an overview of how particular visual material, namely photographs, can be used in qualitative research projects. We discussed how photographs can be included in qualitative accounting research. We also presented methodological frameworks to understand better how visuals can be used in a research project. However, the boundaries between different approaches can be blurred, as researchers can develop alternative ways of using photographs in their qualitative research. The three illustrative cases presented in this study provided more insights into the diversity of methodological choices that the researcher has at his/her disposal when engaging in visual research methods.

This paper has its limitations. However, first, while we focused on photographs as a form of visual data, we acknowledge that other visual materials, especially emerging motion pictures, were not analyzed in this paper. Further studies could provide an overview of the methodological aspects of using alternative forms of visuals in management and accounting research. Additionally, we use three cases based on existing research in accounting to illustrate the application of different methodological approaches. Additional studies could focus on each approach separately to provide more nuanced guidelines for applying this methodology in research projects.

Visual forms are relevant to accounting because of their ubiquity and power in an increasingly visual and digitalized society (Davison, 2015). Digital technologies are likely to influence the development of visual research methods, incorporating digital material widely available to all audiences. Digital media, especially social media, allow for the collection of larger volumes of digital visual material, opening an avenue to develop quantitative visual analysis and incorporate visual data in

large datasets (likely combining text, numbers, and visuals). We are already seeing a large diffusion of new, digitally oriented, and Internet-based image cultures that are shaping the role of images in society at individual and social levels (Graham et al., 2011). Digital media, from web pages to social media and internet reporting, are under-researched and as yet unresearched in accounting. As digital technologies allow for other forms of visuals, such as videos, to be widely available for researchers, the methodological development in visual research is likely to speed up when researchers creatively engage with visual material.

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