

## **AFAANZ Grant Report**

### **(1) Name, Position, Contact Details for each applicant**

Name: Sabrina Chong  
Position: Senior Lecturer  
Email: [sabrina.chong@aut.ac.nz](mailto:sabrina.chong@aut.ac.nz)

Name: Anil Narayan  
Position: Associate Professor  
Email: [anil.narayan@aut.ac.nz](mailto:anil.narayan@aut.ac.nz)

### **(2) Project Title**

Visual Persuasion of photographs in sustainability disclosure: Preparers' and users' perspectives

### **(3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application**

The original aim of the project was to investigate the visual persuasiveness of photographs in sustainability reporting of the top 100 New Zealand companies. Using an analytical framework we have developed drawing mainly on Peirce's (1991) semiotic system and Aristotle's (1984) classical elements of persuasion, we intended to assess the perceptions of the preparers and users of these sustainability reports about the kind of photographs that they consider as visually persuasive, and to investigate the influence of these photographic images on the preparers' and users' perceptions.

However, due to the COVID-19 lockdown in 2020 and the funding constraints, data collection was delayed. Rather than examining the sustainability related photographs from the top 100 New Zealand companies' CSR/sustainability reports, we have decided to focus on the case of Philip Morris International (PMI) instead. PMI announced in 2016 on their corporate website (using both textual and visual disclosure) its intention to replace cigarettes with smoke-free alternatives, and ultimately achieve a sustainable "smoke-free future" (Philip Morris International, 2020). We are keen to find out why PMI has been increasingly getting viewers to "visualise" sustainability messages, what implied messages these sustainability related images symbolised, how is PMI generating, promoting and maintaining these visual sustainability messages, and whether significant difference exists between the perceptions of preparers and viewers about persuasive symbolic images in sustainability reporting. Therefore, we amended our project aim and methodology to the following:

Project Aim:

The aim of the project is, firstly, to uncover the use of sustainability related photographs by PMI in its integrated report and on its website to communicate its "smoke-free future" messages, and secondly, to find out whether there is

significant difference between the perceptions of preparers and viewers towards these visual messages.

#### Methodology

The target sample of this project consists of two main groups: preparer and viewers. The preparer will be Philip Morris New Zealand Ltd (PMNZ). The respondents will be the director or manager from the communication department who are responsible for the content of its New Zealand corporate website and the New Zealand section of the 2019 integrated report. They will be selected because they have the knowledge, competency and understanding of such preparation (Ousame, et al., 2011). As for the respondents of the viewers group, we retain our original plan of using postgraduate accounting students from a large university in Auckland New Zealand as surrogates for viewers.

All photographic images and their accompanying text/caption are collected from PMI's webpages and from its 2019 integrated report. To determine the sustainability related photographs, the five areas following GRI guideline, consistent with the categorisation of sustainability related photographs by Chong, *et al.* (2019) will be used. Next, these sustainability related photographs will be classified based on PMI's four strategic pillars to achieve its goal of transformation for a sustainable smoke-free future. A sample of these photographs will be randomly selected for further analysis.

We intend to conduct semi-structured interviews with the preparers and a questionnaire survey with the viewers. In the semi-structured interviews, the preparers will be asked to analyse and interpret the "smoke-free future" messages that these photographs represent. As for the survey questionnaire, the viewers will be asked to examine the same set of randomly selected sustainability related photographs as that shown to the preparers in semi-structured interview. Similarly, the viewers will also be asked, via the survey questionnaire, to analyse and interpret those photographs and elucidate the implied messages those photographic images symbolise. The purpose for using exactly the same randomly selected sustainability related photographs for both groups is to examine whether the preparers and viewers share similar perceptions towards the visual persuasiveness of these photographs. Also, it is to find out the effectiveness of the preparers' rhetorical or visual persuasion strategy (via sustainability disclosure using photographs) on the viewers.

#### **(4) Amount of research grant**

AUD\$2,000

#### **(5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained**

The funding was used for the engagement of a research assistant to identify, collect, categorise and analyse 663 photographic images and their accompanying text/caption) – 76 hours x AUD\$26.30. There was insufficient funding for transcription of interviews since we received only one-third of the funding amount that we had budgeted for.

**(6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)**

We have completed the identification, categorisation, analysis and interpretation of the sustainability related photographs. We obtained some interesting initial observations about how PMI use sustainability related photographs to communicate its “smoke-free future” messages. For example, we found significant variations of the content of the “smoke-free future” visual messages that were communicated between PMI’s corporate website and its 2019 integrated report. This implied that PMI might be carefully curating visual messages to appeal or visually persuade different targeted audience of the disclosure channels. Also, we found human images (both adult men and women) were significantly featured in almost all the sustainability related photographs, however none of these human images was shown smoking, holding a cigarette or other smoking-free products. PMI might be using the photographic disclosure as a rhetorical and persuasion device to get its audience to “visualise” and be persuaded by its “smoke-free future” messages. We are currently preparing for the semi-structured interviews and survey questionnaire for preparers and viewers respectively. We will proceed to write an empirical paper after the data collected from the interviews and survey have been analysed and interpreted.

**(7) Future Intentions for this Project (give full details)**

a) Future paper

We plan to write an empirical paper on Philip Morris International’s communication of “smoke-free future” messages using sustainability related photographs from the perspectives of the preparers and viewers

b) Conference submissions

We plan to present the paper at the Sustainability Accounting Research Network (SARN) Conference and the Australasian Centre for Social and Environmental Accounting Research (ACSEAR) Conference this year.

c) Journal submissions

We plan to submit the paper to a high quality peer reviewed journal for publication.

**(8) Summary of Outcomes and Benefits**

The research grant has provided us the financial resources to carry out our research on the use of photographic images for visual persuasion in sustainability communication. It also enables us to address the gap in the persuasion and sustainability literature which currently is dominated by the examination of textual disclosures.

On a personal level, the grant has been particularly beneficial to the first applicant, who is an emerging researcher. She has been able to develop in depth

knowledge and other intellectual skills of critical analysis, resource management and data handling during the research process.