

# Sustainability Reporting, Visuals and Photographs: A Case Study

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This article is part of the Sustainability Reporting studies and it moves from Jane Davison's studies to apply an approach, inspired by Roland Barthes, to the use of photographs in these reports. Significant traces of impression management can be found, thus opening up a new interesting line of research that embraces images (together with numbers and narrative) with potential significant impacts in terms of understanding the dynamics of these reports.

*Keywords:* sustainability reporting, visual mechanisms

## Introduction

Sustainability Reporting is, according to the literature, the practice of measuring, disclosing, and being accountable to internal and external stakeholders for the company's ability to achieve sustainable development goals and manage impacts on society.

Along this line, sustainability reporting includes environmental aspects (such as raw materials, energy, water, biodiversity, air, suppliers, products and services, and transportation) as well as social aspects (such as labor practices, human rights, customer health and safety, respect for privacy, bribery and corruption, public policy competition, pricing, and corporate citizenship).

In this sense, one of the main important areas of research is constituted by the agriculture and food industry: agricultural sustainability is a growing concern for the general public, taking into account agriculture's considerable use of land, water, and other natural resources.

According to Topp-Becker and Davis (2017, p. 18), in effect, "in response to this concern, companies have started to publish sustainability reports to highlight sustainable practice"; however, the results of their survey in 2017 show that "sustainability reporting is limited among companies involved in the agri-food supply chain".

At the same time, the author has found that literature on Sustainability Reporting generally relies on narrative and quantitative analysis whilst it could be fruitful to adopt also methodologies which encompass and encapsulate visual mechanisms (see Jane Davison's work from 2007 to date).

Bringing together these two issues of research, the paper develops an analysis of the visual content of a leading producer of palm oil in Malaysia; the findings are important because they shed light on a under-developed industry (the agriculture) using a rather neglected mechanism (visual images).

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The paper is structured as follows: Section 2 revises the literature; Section 3 describes the methodology; Section 4 presents the results and Section 5 concludes.

### **Literature Review**

Since the author has made use of a visual analysis of a Sustainability Report in the field of agriculture the author presents below the extant literature on visuals and impression management, with some reflections on the specific field covered (agriculture).

#### **Visual Mechanisms**

Cultural theory, visual mechanisms, and photographs date back to 1936, when Walter Benjamin argued, in a seminal essay widely mentioned and cited later (Davison, 2007, p. 135), that the mass reproduction associated with photographs “emancipates the work of art from its aura of unique authenticity and ritual”, giving the capacity to “engender a collective social and political consciousness”.

The growing role and importance of pictures and visuals has been slowly but systematically recognized in the accounting literature: consider for instance Davison (2007, p. 137), who refers that “while pictures have traditionally been regarded by accountants as lightweight elements of the annual reporting package, it may be argued that they are on the contrary heavyweight ingredients, in the richness and potency of their messages”.

According to that author (Davison, 2007, p. 134) “photographs, pictures and other forms of visual imagery are powerful tools of communication. The question therefore arises as to the manner in which such images might convey signals regarding matters of accountability”.

Images, and photographs as such, are important and elusive; according to Beers, Veldkamp, Hermans, Van Apeldoorn, Vervoort, and Kok (2010, p. 723), in effect, “simple images can cause a disregard of complexity and that a negative societal image can stifle a project’s innovative potential”.

In this sense,

Images need to be monitored and managed to increase the future potential of innovation projects. Visualization techniques may foster taking complexity into account in an innovation project. Furthermore, increasing image awareness can help a project to adapt more effectively to existing societal discourses and the images embedded in them. (Beers et al., 2010)

The call for a venue of research dedicated to images as well, in the sustainability field, has been asked by Russell, Milne, and Dey (2017) who reflect that

Future research could examine narratives expressed through photographs, sculpture, or fiction, in collaboration with others from environmental humanities, recognizing the messy, contingent and complex qualities of social-ecological change [...]. It also requires understanding the centrality of human representation of nature through language and other media.

#### **Impression Management**

According to Diouf and Boiral (2017, p. 647)

Research on impression management initially focused on behaviors that individuals display with the intention of winning a favorable impression from other individuals... The disclosure of information reflects opportunistic behavior on the part of the firms, resulting in both the exploitation of information asymmetry between companies and stakeholders and the manipulation of information disclosed in the sustainability reports.

In this sense, according to those authors (2017, p. 649) “practices seem to be primarily motivated by the quest for social legitimacy, the improvement of their image among relevant stakeholders and the desire to conceal poor performance”.

Relevant studies have already been carried on the field of sustainability and impression management.

Consider for instance, in 2013, Boiral and Solomon who both suggest that “with their use of misleading images, sustainability reports appear as a form of spectacle and simulacra” (Boiral, 2013, p. 1045) and argue that sustainability reporting is a way of creating and disseminating myths about social and environmental accountability.

### **Agriculture**

Agriculture constitutes a rich field of research with references to images and sustainability. Consider for instance Beers et al. (2010) who state, with specific regard to the Netherlands, that

Images have a long history in marking different discourses about the Dutch rural area. Some see the farmer as the custodian of the rural landscape, which fits well with small-scale agriculture, many family farms, and a big role for organic food. Others view the family farm as a relic of a bygone age, not fitting with the role of the farmer as an entrepreneur, the main provider of food on a global scale. And again others adhere to the image of a multifunctional rural area, in which agricultural functions are mixed with recreation, biodiversity and health care.

In this vein, such images serve as a focal point for “public debate between different discourses about rural areas” (Beers et al., 2010, p. 724).

### **Methodology**

The author has adopted the methodology of a case-study and assessed the Sustainability Reports, as of 2014 and 2015/2016, of a leading agriculture company.

In this sense, the paper examines the photographs included in the Sustainability Reports of Hap Seng Plantations as its case-study.

### **The Company**

The company is, according to its website (<https://www.hapsengplantations.com.my>),

One of the largest producers of sustainable palm oil in Sabah, East Malaysia. It is focused in the upstream activities in the palm oil industry where it grows oil palms in its estates, harvests and processes fresh fruit bunches (FFB) into crude palm oil (CPO) in its own mills. As a major player in Sabah, Hap Seng Plantations pride itself in its operational efficiency as it consistently records one of the highest yields for FFB. Hap Seng Plantations’ current total land bank stands at around 40,000 hectares of which about 36,000 hectares is planted with oil palm. It has a total of sixteen estates and four oil mills, all located in Sabah—notably in the Lahad Datu, Tawau and the Kota Marudu regions. As a seasoned planter, Hap Seng Plantations has adopted the industry’s best agricultural practices in its estates and is a participant of the RSPO certification program. Over and above the RSPO certification, it has also set aside areas for biodiversity conservation, including the conservation of Bukit Kibos, maintenance and protection of riparian buffer zones as well as retention of designated high conservation value areas in our plantations. This is part of its commitment for a sustainable future.

### **The Choice of That Company**

According to Sustainability Policy Transparency Toolkit (a leading online platform promoting transparency and accountability to drive implementation of environmental and social best practice for the sustainable production and trade of global commodities; see <https://www.spott.org/palm-oil>) Hap Seng Plantations ranks 17th in their list of most performing—in terms of disclosure and accountability—companies.

The result is pretty good since the ranking up to 20th is positive (that is, the company reports contain at least 67% of the information required regarding their policies, operations, and commitments to environmental, social, and governance issues), with 33 companies below: at the same time, Hap Seng has 16 companies ahead and it could, according to that monitor, perform better.

In other terms the author has chosen that company because, in front of a controversial subject matter (the palm oil production), Hap Seng Plantations is a positive society, good but not model and, as such, its reports have to be closely appreciated.

### **The Method Used for Assessing Photographs**

The author has followed the work of Davison (2007) who firstly has embraced the work of Roland Barthes “La chambre claire” (1980) for her assessment of the role and impact of photographs in the accounting and sustainability reports.

With this work Barthes (and Davison, further) structures the practices of photography in three parts: the Operator, the Spectator, and the Spectrum.

In this sense the Operator is the photographer, the Spectator is the viewer, and the Spectrum is the object (person or thing) photographed.

Whilst in this paper the Operator and the Spectator are fixed (the Operator being the company and the Spectator the author of the paper and some students of a post graduate course of Accounting) an important issue is the Spectrum, since Barthes distinguishes two elements within: the Studium and the Punctum.

According to Barthes, in fact, the Studium (Davison, 2007, p. 134) “refers to a recognizable body of information” where, using the words of Davison (2007, p. 134), “emotion is filtered by the rational intermediary of codes, which might be political, ethical or cultural”. In this sense, the Studium is the realm of rational and recognizable codes and conventions.

On the contrary, the Punctum “by contrast is a disconcerting element which breaks the harmony” (Davison, 2007, p. 134), rising from the scene and piercing the Spectator.

With the strong words of Barthes, in fact, it is “a wound, sting, little mark, little hole, small cut” (Davison, 2007, p. 134), not coded, emotional, and personal.

This paper mainly relies on the Studium but nonetheless the author will offer some insights regarding the Punctum of some photographs.

## **Results and Analysis**

The Section is structured as follows:

- (a) analysis and comparison between the front cover of the Sustainability Report in 2014 and 2015/2016;
- (b) analysis of the photographs in the report as of 2014;
- (c) analysis of the photographs in the report as of 2015/2016 and comparison with the beginning year of 2014.

More in detail, the photographs are assessed according to their position in the report and in the page, the items included in the picture, the prevailing color, and the comprehensive feeling resulting from the photo.

In this sense, the author has relied on the Barthesian approach widely mentioned by Davison in her work, with specific reference to the Studium of the photo.

### **Analysis and Comparison Between the Front Cover of the Sustainability Report in 2014 and 2015/2016**

Front cover in the issue of 2014 brings together five different photographs: two specifically address flora

(in detail: palms), two depict human beings (children and a man at work), and one entails houses into a green environment.

Taking the five photographs from a comprehensive point of view, that is considering each of them as a portion of the whole, the prevailing colors are green (which is in fact put in the middle of the scenery) and orange.

Collectively, these colors suggest—see later the comments of the photographs in the Report outside the front cover—a friendly and positive environment.

Moreover, the human beings—always smiling, positive, and committed—are placed at the left and right wings of the picture, so that they virtually surround and protect the core of the picture, the environment.

Not accidentally, human beings depicted are children and workforce; in doing so, the Operator (using the words of Roland Barthes) implicitly suggest to the Spectator (Roland Barthes, again) that the business activity protects, involves, and represents both workers and the most immaculate and innocent group, children.

Finally, a shed of light comes through the photographs from the north-west side, as in some Renaissance paintings, to wrap and illuminate flora, human and their relationship.

Front cover in the issue of 2015 brings together, on the contrary six different photographs (one more than 2014): two specifically address flora (in detail: palms), three depict human beings (children, a man at work, a human in a laboratory), and one is a bird.

Taking the six photographs together, the prevailing colors as in 2014 are green and orange and, as in 2014, green is placed *inter alia* in the middle.

The same as in 2014 the shed of light moves from the north-west side of the area and brings light on all the photographs.

Even if these elements make the two set of photographs pretty similar, some significant differences arise and it is useful to trace them:

(a) in comparison with 2014, the presence of human beings is stronger (3 against 2) and an item regarding fauna appears;

(b) the children depicted are taken with the same colors and position in 2015 and in 2014, yet in 2015 children are more and the photograph embraces an open space while in 2014 children were in front of a house;

(c) the worker in 2014 works manually whist in 2015 making use of a tractor;

(d) in 2015 the photograph of a researcher in the laboratory emerges: multiple meanings can be attributed to this image, from the fact that research activity is important for the company, to the fact that the object of the company's business (palm oil) is constantly verified from a scientific point of view, despite the notorious controversy about this element.

Overall, the differences between the two front covers are not substantial, but it is worth saying that in 2015 the picture is richer, it includes scientific work and fauna and in general the space around seems wide and airy more than in 2014.

These statements come to surface using the Studium induced by Roland Barthes.

Although the author is aware that its controversial and reverse side, Punctum, has a hybrid and elusive nature, without rational references to the individual scenic elements, the author thought it is appealing to enlarge this analysis from the Studium to the Punctum itself, in particular in 2015.

In this sense, to examine the Punctum of the front cover in 2015, the author invited 58 graduate business students (59% female) from a mid-sized Italian university to participate in an experiment in exchange for course credit.

The survey (see Table 1) included two questions regarding the impressions rising from the front cover, one discursive (a sentence) and one direct (a word): students were not made aware of any element of the company, with the exception of the nature of the photograph, which is a front cover of the Sustainability Report.

The main results of the survey are as follows:

- (a) 55% of the respondents describe the front cover in strictly positive terms, 28% in strictly negative terms, and the remaining 17% are mixed (for instance: “hard human work reshapes the nature”);
- (b) female respondents judge in general more positively the front cover (they constitute the 59% of the survey and they judge in strictly positive terms in the 66%);
- (c) words associated with the front cover are relatively in disordered place, with 24 items (41%) explicitly covering nature (for instance: green, nature, environment and so forth).

These results, obviously to be considered with their limits (number and type of sample, repeatability of the experiment), hint that the Punctum is in fact a truly elusive issue, so that in the face of a small majority of favorable opinions, an important minority shows negative aspects in that field.

In addition, the green color, even if abundantly present, is not always associated with eco-friendly characters, in line with the results of Pancer et al. (2017, see below).

#### **Sustainability Report in 2014 (Table 1)**

The Report contains 35 photographs and a front cover.

**Place.** About 67% of the photographs are placed, not surprisingly, in the Sections of the Report we are expected to find them: People/Environment/Description of the plantations.

At the same time eight photographs (22%) are attached either in the initial part of the Section (“Message from the chief executive”) or in the description of the main achievements of the company in 2014; in doing so, the photographs act as a strategic asset, as well as narrative and numbers in describing the momentum of the company towards its main milestones.

Only two photographs are dedicated to the Sustainability Section: this issue shall be paired with the type of items depicted in them (mostly representing flora and its relationship with human, see below), in the sense that the perception offered to the read is that the traditional Sustainability pictures (flora, fauna, environment) are so embedded in the operations of the company that they do not have to explicitly mentioned in the Sustainability area of the Report.

**Position.** In terms of place, the photographs are polarized either at the superior portion of the page (11 out of 35) or at the inferior (17 out of 35), with a significant percentage of all-page photographs (6, 17%): that seems a visual mechanism, since some visual studies have stated that the pictures depicted above or below in a page are more easily recorded.

**Items.** The items described included flora (alone or with other elements) in 23 photographs (66%): flora encompasses palms 17 times and minor elements, as palm fruit, flowers, a river, and a landscape.

Twelve times are described human, machines, and fauna separately (seven, four, and one respectively).

Amongst the different impressions emerging from a rational interpretation of the photo (Studium) the most intuitive and immediate are that the main issues at stake for Sustainability are represented by the environment (in particular: palms) and its consequences.

At the same time, human and machines are placed with a not insignificant role (seven and four photographs, as said above), whilst only fauna (one photograph of a bird) is neglected in the Report.

The overall impression is that, using photographs as well, the company legitimizes its behavior in terms of the main and principal items of sustainability.

**Colors.** Moving to the colors, green is present in 22 photographs (more than 60%), in 12 of them exclusively and in the remaining 10 with a combination of one/two/three other colors (yellow, blue, red, orange, white, grey, black, pink); with a singular exception (a flora including a palm fruit, orange/green) that all the photographs depicting flora are green.

Seven of the remaining photographs describe flora and human or human only in terms of the orange color: that is an elusive point, since that color (which has been labelled in the appendix as spontaneity) is strongly connected with the Punctum of Barthes, since it comprises a large mixture of possible meanings: the author suggests that in a Sustainability Report, especially since it is related to the human beings, it invokes social communication, adventure, and optimism since its psychology is uplifting and rejuvenating the spirits.

Machines, in the end, are depicted with sober and institutional colors (grey, blue, white).

**Feelings.** The impressions and the feelings the author has excerpted from the photographs rely on the general color psychology widely adopted: that is, green for hope, orange for spontaneity, white for peace, red for passion, blue for commitment, grey for labor and so on.

With these terms, in effect, the general reflection that emerges from the analysis of the photographs is that of a relaxing, positive intellectual landscape, where nature and human interact with harmony and brilliant expectations for the future.

#### **Sustainability Report in 2015, Vis a Vis 2014 (Table 2)**

The Report contains 43 photographs and a front cover, 19% more than 2014 with substantially the same number of pages in the report.

There appears to be an increase in the use of the photographs as a means of communication.

**Place.** More than 90% of the photographs are placed in four Sections only: Environment and People in focus (65%) and the remaining 25% in About Hap Seng plantations/Stepping up on sustainability.

These results are strongly different from 2014, since there is a growing amount of photographs in the areas usually covered by a Sustainability Report (environment and people), already covered in 2014 but with an important increase in 2015, and a complete disappearing of them under the Section “Our achievements”.

This issue can be articulated with a number of possible and different explanations: *prima facie*, in effect, that could mean a retreat from the taxonomy environment and people equals (=) achievements of the company.

Yet, with a more subtle view, on the contrary, that could imply that photographs, devoted to depict environment/human/flora and fauna, find their proper place outside the “achievements” of the company, since its operations daily embed the respect of these issues without considering them as the results of the business activities. In other words, they are not results but pre-requisites.

**Position.** In line with the previous year, the photographs are polarized either at the superior portion of the page (17 out of 43, included the all page) or at the inferior (18 out of 43).

Differently from 2014, on the contrary, the area in the middle covers more photographs (eight instead of two, that is 19% vs. 5%).

When we look at the superior portion of the page, moreover, even if the total number of photographs is similar (17 and 16 respectively, 40% vs. 44%) in 2015 there is not any photograph with a size all page (six in 2014): the author could argue that the company is considered preferable to spread the photographs capillary inside the

document (and in fact the total number increased by seven) but with less emphasis on the single photograph.

This approach suggests a logic of greater pervasiveness and less appearance in the use of that means of communication.

**Items.** The items described included flora (alone or with other elements) in 26 photographs (62%): this result is strictly close to the result in 2014, yet flora is represented in 2015 not only with the palm but using also palm fruit, flowers, a river, and landscape more abundantly.

Sixteen times are described human, machines, and fauna separately (38% vs. 33% in 2014).

That said, firstly the author can repeat the argument of 2014, which is the main issues at stake for Sustainability represented by the environment (in particular: palms) and its consequences.

At the same time, human and machines are placed with a not insignificant role (eight and five photographs): this point, in line with 2014, shall be more precisely analyzed because, with the same number of photographs, the human beings involved are some doctors and nurses as well (in addition to the children already present in 2014).

The spectrum of the images considered is therefore broadened and consequently the focus on a single element is reduced.

This result, consistent with the reduction of images in terms of palm and flora, is also present for fauna: there are in fact three images (instead of one as in 2014), two of a bird and one of a frog (absent in 2014).

**Colors.** Moving to the colors, green is presented in 28 photographs (more than 66%), in 20 of them exclusively and in the remaining eight with a combination of one/two/three other colors.

Even if this outcome is aligned, as a whole, with the result of 2014, there are two notable exceptions: firstly, the number of “all green” photographs is more in 2015 than 2014 (48% vs. 33% of the overall amount of photographs) and secondly there are three photographs which depict flora without using only green (palm fruit, flower and landscape, all of them with green and red).

This result could enforce a separation from the assonance between the green color and the reference to the flora.

In this sense, without prejudice to the visual impact of green and the central importance of flora, the two measures, although always closely linked, do not however exhibit a complete automatism.

Five of the remaining photographs describe flora and human or human only in terms of the orange color: as anticipated with reference to 2014, that is an elusive point, since that color is strongly connected with the Punctum of Barthes, encompassing a large mixture of possible meanings.

Machines, in the end and the same as in 2014, are depicted with sober and institutional colors (grey, blue, white).

**Feelings.** The analysis of the feelings is, in 2015 as it has been in 2014, strongly blended to colors and images.

Following this approach, therefore, it is not surprising that the dominant feeling is that of hope (60%), a sentiment which is even stronger where, even in the presence of colors other than green and flora, it has been decided to appreciate similarly the content of photography (doctors, nurses).

These images of human beings, in fact, substantially strengthen the content of Hope in the Report and are to be interpreted consequently.

**Color green and its impact on the perception of the audience.** Significant and recent research has already highlighted the unintended consequences of the color green.



According to Pancer et al. (2017, p. 173), in fact,

Green is often used synonymously with environmental friendliness. And, yet, the interplay of the color green with other environmental cues, and also its role in shaping consumers' product evaluations has gone largely unexplored. What are the consequences of this close relationship between green and environmental friendliness? Across our studies, we find evidence that using the color green on product packaging [...] has meaningful implications for product evaluations.

The authors reflect, moreover, that (2017, p. 173)

The color green has become so intertwined with environmental associations that the simple presence of the color can activate an environmental schema for the consumer. This is important because, if an environmental schema is activated but not substantiated by other cues, it can have deleterious effects on product efficacy perceptions and purchase intentions. Accordingly, companies should think carefully about how they use even subtle environmental imagery in products because, even if they are not attempting to communicate environmental information, or rather even trying to convey other product information (e.g., product use, product flavor), such imagery may negatively influence product evaluations.

In light of the above, in effect, the author believes that the equivalence between environment and green color (which we have assumed in the present work as axiomatic) may become questionable in the field of the Sustainable Reporting as well, thus generating possible negative and misleading effects on the interpretation of data by the reader.

### Conclusion

This paper is placed within the boundaries of sustainability and accounting studies, but in doing so it proposes two original lines of research, the first being the photographs and the second the type of industry studied (agriculture).

These elements constitute the originality of the paper, whose potential impacts could be relevant, because in a visual society as ours it is essential to become familiar with the study of visuals in the field of accounting and impression management as well, in terms of disclosure, comprehension and effective meaning of images and photographs.

Consider for example the work of the scientist Beau Lotto, who has with great success demonstrated that perception is the foundation of human experience, but few of us understand why we see what we do, much less how.

The limits of the paper, which represent also potential venues of future research, are the sample (limited in time and space) and the mechanism of content analysis used, which could be refined in subsequent studies.

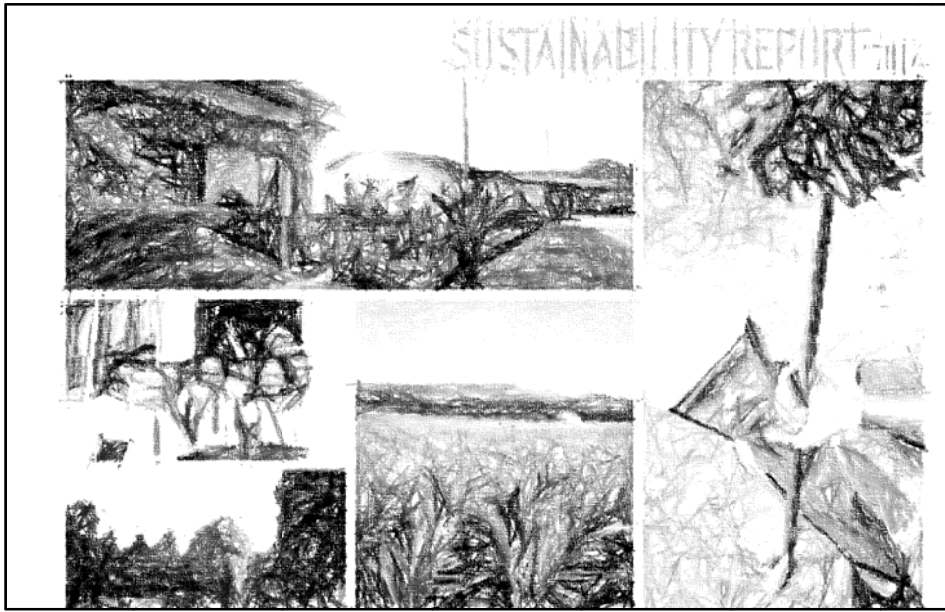
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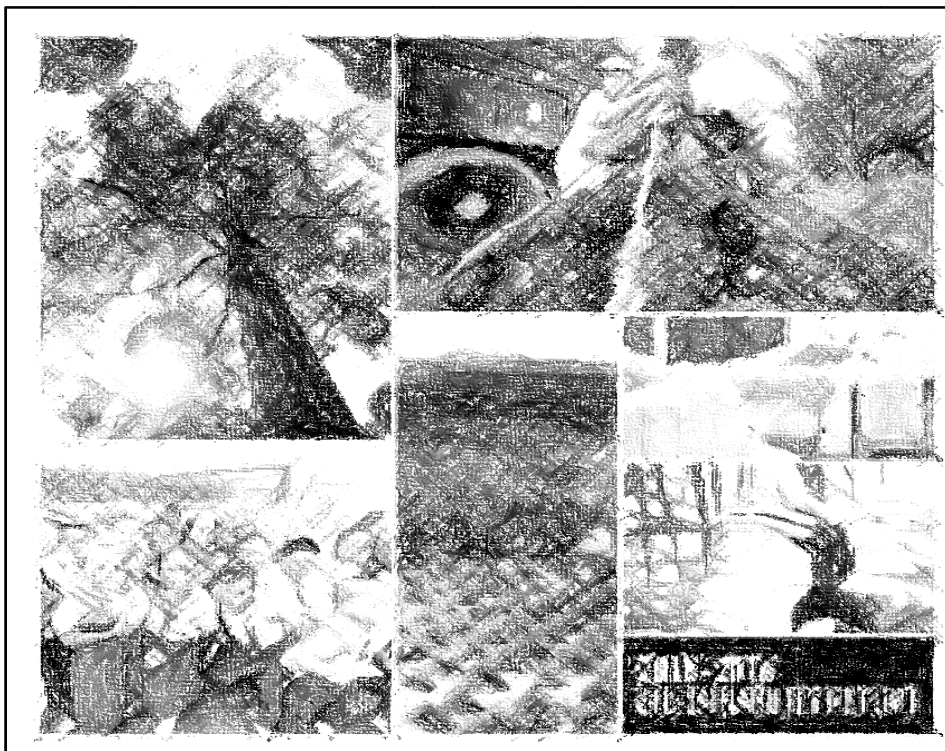
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### Appendix



Front cover, 2014



Front cover, 2015

Table 1

*Survey*

Sex	Sentence	Word
Female	Devastation of an ecosystem for production reasons	Nature
Female	These images depict a feeling of contact with the nature	Quiet
Female	Autumn and labor within the nature	Nature
Female	Nature and science do not always share common objectives	Environment
Female	Contradiction between the beauty of nature and cruelty of its destruction	Green
Male	Safeguarding of the environment and nature; healthier and eco-friendly production	Nature
Male	Relationship between nature, men and fruits of the nature	Work
Female	Poor trees!	Nature
Female	Progress and development vis a vis destruction of trees	Trees
Female	Intensive agriculture	Exploiting
Female	Nature: colors, happiness, purity	Nature
Female	Human and nature together: green results	Eco-friendly
Male	Deforestation and destruction of nature for profit reasons	Full
Male	Intensive agriculture brings fauna, flora and natural chains to be under threat	Excess
Female	Destruction of natural harbors	Exploiting
Female	Peace and happiness, due to colors and boys	Happiness
Female	It strikes for improvements, strengths of the boys, nature and human	Hope
Female	Hope for a better future	Happiness
Female	Research and development are crucial for keeping an equilibrium and help the life spread	Help
Male	Good products, in line with nature	Natural
Female	Close attention in the agriculture and in the research	Eco-friendly
Male	Respect for the nature!	Happiness
Male	Nothing	Nature
Female	Nothing	Happiness
Male	We should stick to what we have	Labor
Male	Purity of nature	Eco-friendly
Male	Green and orange colors suggest hope	Autumn
Female	Rebirth of nature	Peace
Female	Rebirth of nature	Happiness
Male	Relationship between human, machine and fauna/flora	Natural
Female	Importance of palm for the economic system	Agriculture
Female	Great things from a single tree	Life
Male	Profit wins over health	Profit
Male	Resources and environment	Sustainability
Male	The production pretends to be natural	Green
Male	These images are without meaning, they only justify the deforestation	Silence
Male	Environment, nature, flora, fauna, human	Green
Female	Together we win	Help
Male	Boys who share happiness and sadness at the same time	Sadness
Female	Country	Environment
Male	It looks like Heaven, where everything has a proper and positive role	Nature
Male	Economy based on the agriculture	Nature
Female	Exaggerated depiction of nature	Nature
Male	Fictional representation of positive only aspects of production	Green

(Table 1 continued)

Sex	Sentence	Word
Female	Nature safeguarding	Nature
Female	Nature safeguarding	Rebirth
Female	Green as a symbol of fresh, purity and wealth	Sustainability
Female	Happiness of boys vis a vis of the scientific experiments	Detachment
Male	Effects of the human production on the ecosystem and the progress	Progress
Male	Inputs of the company are nature, working together and happiness	Happiness
Female	Nature and human work together for shaping a better country	Development
Male	Adults and children in front of the nature	Organization
Female	Progress and hope for the country	Green
Female	Nature is the centre of the human life	Vitality
Female	Respect, nature, happiness, human beings together	Purity
Male	Nature and human create value together	Hope
Female	Green dominates and suggests hope	Work
Female	Hard human work reshapes the nature	Revolution

Table 2  
*Data From the Case Study*

<b>Number of figures</b>	<b>2014</b>	<b>2015/2016</b>			<b>2014</b>	<b>2015/2016</b>			<b>2014</b>	<b>2015/2016</b>	
	36	43	<b>Sections:</b>				<b>Place:</b>				
			Introduction		1	1	All page		6	0	
			Business highligths		1	0	High-left		1	5	
			Message from the chief executive		4	3	High-middle		8	6	
			Our achievements		4	0	High-right		2	6	
			About Hap Seng plantations		7	6	Middle-left		0	3	
			Sustainability/Stepping up on sust.		2	5	Middle-middle		2	0	
			Environment/Environment in focus		8	15	Middle-right		0	5	
			People/People in focus		9	13	Low-left		3	6	
					36	43	Low-middle		9	6	
							Low-right		5	6	
								36	43		
<b>Picture:</b>		<b>2014</b>	<b>2015/2016</b>	<b>Color:</b>		<b>2014</b>	<b>2015/2016</b>	<b>Feelings:</b>		<b>2014</b>	<b>2015/2016</b>
Flora	14	17	Green	12	20	Hope	11	25			
Human	7	8	Orange	7	5	Commitment	6	5			
Flora and human	6	7	Grey	3	1	Hope and commitment	5	4			
Machines	4	5	Green and yellow	3	2	Labor	3	1			
Flora and machines	3	2	Green and blue	2	1	Hope and spring	3	2			
Fauna	1	3	Grey and blue	2	0	Spring	2	0			
	35	42	Blue	1	3	Hope and peace	2	1			
			Green and red	1	3	Hope and passion	1	3			
			Green and orange	1	2	Labor and commitment	1	0			
			Green and white	1	0	Hope, spring, peace, commitment and labor	1	0			
			Green, red, blue and grey	1	0	Hope, spring and commitment	0	1			
			Green, black and pink	1	1		35	42			
			Orange and blue	0	1						
			Blue and white	0	1						
			White	0	1						
			White and pink	0	1						
				35	42						