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METHODOLOGY SECTION

Photographs and accountability: cracking the codes of an NGO

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Abstract

Purpose – The purpose of this paper is to formulate an analytical model for interpreting photographs in accountability statements from Barthes' celebrated theoretical work on photography, *La chambre claire*; to offer a study of the communication of accountability by an NGO through the first detailed analysis, within accountability literature, of one photograph.

Design/methodology/approach – The study establishes a conceptual framework for examining photography based on *La chambre claire*'s contrast of rational codes (*Studium*) with intuitive elements (*Punctum*). An application of the framework is provided in considering the *heterogeneity* and *accountability* of NGOs through an examination of the *Oxfam Annual Review 2003/2004* front cover photograph.

Findings – The framework is enlightening: the photograph's *Studium* reflects the complexity of *Oxfam*'s dual engagement in the corporate and charitable sectors, and the developed and developing worlds; its *Punctum* arouses sentiment and compassion.

Research limitations/implications – The study provides a model which may be applied to the wealth of photographs produced by contemporary organizations; the framework encompasses promotional images as well as photographic art, and is well suited to figurative photography. It is limited regarding photographs of a hybrid or abstract nature.

Practical implications – The analysis is of interest to accounting researchers, practitioners, trainees, auditors and any user of accounting and accountability statements. It illuminates the way in which photographs highlight, complement and supplement information more traditionally communicated in numbers and words.

Originality/value – The paper adds to research into NGOs; augments theoretical work on photographs in accountability literature; and expands the empirical literature on the interpretation of photographs in accounting and accountability statements.

Keywords Non-governmental organizations, Communication, Annual reports, Photographs

Paper type Conceptual paper

Introduction

Charitable and commercial? The values of developing and developed societies? So-called third sector or non-governmental organizations (NGOs) are complex in structure, in the activities they pursue, and hence necessarily in accounting and accountability (Perrin, 1985; Desai and Howes, 1995; Hulme and Edwards, 1997; Kaldor, 2003; Kamat, 2003; Unerman and O'Dwyer, 2006; Gray *et al.*, 2006). The

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increasing profile of these organizations runs parallel to the heightening awareness of governance across all sectors. Their increasing importance is also contemporaneous with a growing use, in accountability statements across all sectors, of visual images in addition to the traditional narrative and numerical accounts (Lee, 1994). 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 in NGOs.

Only a handful of studies have offered interpretation of the wealth of photographs in annual reports (Graves *et al.*, 1996; McKinstry, 1996; Preston *et al.*, 1996; Preston and Young, 2000; Benschop and Meihuizen, 2002; Bernardi *et al.*, 2002, 2005; Davison, 2002, 2004). None of them takes the approach presented here of formulating a general analytical framework of the photograph, and rigorously applying that framework in a micro-analysis that concentrates on one front cover and its significance in the context of the document and reporting organization.

The analysis takes as its guide the celebrated French critic and theorist, Roland Barthes, whose *La chambre claire* represents probably the only well-known attempt at constructing a universal model of the photograph. Barthes perceives in the photograph two elements, which he terms the *Studium* and the *Punctum*. The *Studium* is for Barthes the realm of rational and recognisable codes and conventions; the *Punctum* by contrast is a disconcerting element which breaks the harmony of the *Studium*, and which may lie in the emotional power revealed in a subject's direct gaze at the camera.

The study subsequently offers the first analysis of the communication of accountability by an NGO through a detailed interpretation of the codes present in a photograph given prominence by a major international NGO in a prime accounting and accountability document, namely the *Oxfam 2003/2004 Annual Review*. The argument pursued is that the complex cocktail of inter-relationships, typical of NGOs, and which permeate the organization of *Oxfam,* is revealed in the coded *Studium* of the photograph; the *Punctum* literally and metaphorically cracks the codes and expands the field of messages so that beyond rationalism, there is raw sentiment and kindling of charitable instinct.

The paper is structured as follows: a first section entitled "Critical context" discusses theoretical approaches to photography and justifies the choice of Barthes' work as an analytical framework; this is followed by a discussion of the heterogeneity and accountability of *NGOs*; a third section considers "Visual images, accounting and accountability" and outlines key elements of Barthes' *La chambre claire*; the final section consists of the study of "Oxfam: a summary" considers the potential uses and limitations of Barthes' model.

Critical context

It is long-established practice in academic accounting literature to adopt critical concepts from other disciplines to support analysis. There are few general theorists of photography, (as opposed to those interested, for example, in the history of photography, techniques of photography, appreciation of the work of individual photographers, or photographs as historical documentation), and they fall within a variety of areas of learning. In sociology, Bourdieu (1965, 1969) demystifies the modern cult of art, including the photograph, and its privileged socio-economic status; Baudrillard (1972, 1981) charts a series of "simulacra" to examine the way in which the sign, including the photograph, has become dysfunctional in consumer society. In

philosophy, Merleau-Ponty (1964) is interested in what photography reveals about the nature of perception, and Danto (1981, 1992) in historical representation.

Particularly pertinent to this study of communication are the few writers on photography working within cultural theory. A seminal essay by Benjamin (1999, originally published in 1936) argues that the mass reproduction associated with photographs emancipates the work of art from its aura of unique authenticity and ritual, and gives it the capacity to engender a collective social and political consciousness. In a comparable tradition, an intellectual and wide-ranging approach is taken by Sontag (1971, p. 3), who examines many aspects of the photograph, from representation, appropriation, idealisation and fantasy, to space, time, melancholy and morality; of especial interest to the current study she refers to photography as an "ethics of seeing". Directly inspired by Benjamin, the Marxist art critic Berger's essays on visual images (Berger, 1972) proceed by reference to numerous illustrations and aim to remove critical obfuscation from analysis of painting, to expand the field of serious examination to include photography and publicity material, and to unveil the social and political messages encoded in the "language of images" which now surround us. Burgin (1982, p. 1) presents a collection of essays by writers dating mainly from the 1970s, and constituting what he describes as "contributions towards photography theory [. . .] as the theory does not yet exist". The most recent writer on photography in this tradition is Roland Barthes, whose reflections on photography reach their fullest expression in *La chambre claire* (Barthes, 1980) *(Camera Lucida)* (Barthes, 2000), taken by the present study as its principal navigational tool.

Terry Eagleton recently outlined three important achievements of cultural theory (Eagleton, 2003, pp. 4 and 41), and which are all exemplified in the work of Barthes. First, cultural theory has removed the boundaries between the everyday, whether manifested in popular culture or business, and so-called "high art"; Barthes' work makes no distinction between photographs as projections of the everyday and popular culture, and photographs as art. Second, Eagleton observes that cultural theory has "disabused us of the idea that there is a single correct way to interpret a work of art" and has shown that, "critical concepts are what allow us access to works of art, not what block them off from us" (Eagleton, 2003, pp. 94-95); in this vein, Barthes' work facilitates interpretation, rather than fixing it, in providing a set of general concepts which are concerned with representations of people, places and things (rather than abstract photographic art, collage or other non-figurative work) and which embrace both the rational and the sentimental. Finally, Eagleton points out that cultural theory has promoted the role of the receiver of a piece of communication in its interpretation, indeed creation, and led us to understand that works of art have a kind of "unconscious", which is not under the control of their producers (Eagleton, 2003, p. 96); Barthes similarly, a founding father of reception theory and author of "La mort de l'auteur" ("Death of the author") (Barthes, 1984), gives primacy to the interpretative work of the viewer and *La chambre claire* clearly defines its spheres of interest to be those of the photograph and its viewer rather than that of the photographer and associated creative design.

The all-encompassing nature of Barthes' work, moving between everyday culture and the intellectual, therefore provides a fitting framework for analysis of a charity's annual report front cover. The work's interest in representational photography makes it well placed to guide analysis of the people and things occupying the Oxfam image under consideration, and its dual rooting in the rational and the sentimental make it well suited to study of an NGO where trust and emotion necessarily enter into accountability relationships as well as more formal features. Barthes' emphasis on the

role of the viewer matches the aim of the present study, which is to consider the impact on receivers of the communication of NGO accountability.

NGOs

Heterogeneity

Despite the rapid growth in numbers and expenditure of NGOs (Smillie and Helmich, 1993; OECD-DAC, 1995), they have been relatively neglected by academic research. This inattention may, at least in part, be ascribed to their profoundly heterogeneous nature, which evades precise definition (Gray *et al.*, 2006). The World Bank has defined NGOs very broadly, to include "all groupings of individuals that fall outside the public and for-profit sectors" (World Bank, 2000). Yet this broad definition embraces a huge diversity of institutions: diverse in foundation, size, objectives and activities. NGOs are legally structured in a variety of ways, encompass both the local club and the international charity, and hence necessarily a multiplicity of objectives (Perrin, 1985; Gray *et al.*, 2006). The World Bank goes on to categorise NGOs into two main groups based on activities, which are in themselves not mutually exclusive: "southern" NGOs focused on operational activities in developing countries; and "northern" NGOs devoting a greater proportion of their effort to advocacy and political awareness in the developed world (World Bank, 2000).

Not only is there diversity, but there is also a blurring and erosion of boundaries between spheres of activity and types of organization, since the public sector and charities behave increasingly like businesses, and public services and aid come to be more commonly provided by businesses and charities (Perrin, 1985; Kaldor *et al.*, 2003; Kamat, 2003; Gray *et al.*, 2006; O'Dwyer *et al.*, 2005). Already in 1985 Perrin referred to the need for a multi-disciplinary examination of not-for-profit sector organizations in view of their plurality. Hulme and Edwards (1997, p. 281) summarise the complexity of NGOs as follows:

> By their very nature, NGOs are problematic organizations: raising money in one country, and spending it in others, responsible to multiple stakeholders and constituencies, and working simultaneously in different (and sometimes conflicting) sectors and activities.

Accountability

Accountability too is in itself a demanding notion, and thus all the more so in relation to NGOs, given their inherent heterogeneity. A few studies of NGO accountability in relation to development aid have recently emerged (for example, Chisholm, 1995; Najam, 1996; Brown and Moore, 2001; Cronin and O'Reagan, 2002; Ebrahim, 2003; O'Dwyer, 2005), but in general it remains an under-researched area. In the for-profit sector, academic investigation of corporate accountability regarding responsibilities towards society and the environment has developed rapidly in recent years (see Unerman and O'Dwyer, 2006 for an informative exposition), accompanied by private sector surveys such as "Smoke and Mirrors?" (Addison, 2002). A few studies have also examined the public sector from this perspective (see, for example, Rahaman *et al.*, 2004). The notion of corporate citizenship, ranging from economic and legal obligations to ethical and philanthropic responsibilities (Carroll, 1991, 1998) has become commonplace, and has more recently been theoretically extended to include social, civil and political rights (Matten and Crane, 2005). Yet corporate accountability models

ill suit the NGO, where matters such as "trust, emotion, conscience, social contracts and mutuality all enter into the relationship" (Gray *et al.*, 2006, p. 17).

For-profit companies have multiple stakeholders, but in the case of NGOs the plurality is even more marked. Given their multiple stakeholders, it necessarily follows that NGOs have multiple accountabilities, both "downwards" to their partners, beneficiaries, staff and supporters, and "upwards" to trustees, donors and host governments (Edwards and Hulme, 1995, p. 9). Ownership can be a difficult concept, subject to the competing claims of stakeholders, making even internal accountability problematic (Hodson, 1992). There is no single particular body or simple mechanism which clarifies NGO accountability (Desai and Howes, 1995). Accountability goes beyond the task of accounting for financial obligations and immediate tangible outputs which donors tend to demand (Dolan, 1992), beyond a concern for maximising profit to an interest in maximising impact (Clark, 1992), to the need to formulate and report on goals (Hyndman, 1990, 1991), to make cost effective use of resources (Jegers and Lapsley, 2001), to recognise the importance of empowerment (Kamat, 2003), and to acknowledge social accountability in relation to risk (Unerman and O'Dwyer, 2006).

Communication

Questions of the communication of these intangible aspects of accountability by NGOs, the interest of the current study, have been little considered by academic research. It has been observed that "NGOs, like businesses, are moving into the information age", and that "the software of their trade – ideas, research, empowerment and networking – are rapidly becoming more important than their hardware – the time-bound, geographically fixed projects, such as wells and clinics" (Clark, 1992, p. 193); professional advocacy, the mobilisation of public opinion, use of the popular media and image marketing are now an essential part of their activities (Perrin, 1985). It has also been observed that NGOs are poor at reporting non-financial information such as goals and objectives; as in the case of corporations, the annual report is a prime vehicle of communication for most large NGOs, and presents an opportunity to discharge such non-quantifiable accountability beyond the financial information required by the accounting SORP on charities (Hyndman, 1990, 1991).

Visual images, accounting and accountability

The academic literature on the use of visual images within accounting and accountability is even more sparse, and there appears to be no published research into this aspect of NGO communication.

Annual reporting package

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. An increasing number of large companies and NGOs now send by default to shareholders, donors and other interested parties, a summary document generally known as the "*Annual Review*", in place of the *Annual Report*. The *Annual Review* commonly contains a much greater proportion of narrative, pictures and other creative design material than is usually included in the *Annual Report* (Davison and Skerratt, 2007). Although increasing attention is being given to the package within which the financial statements are embedded, it is a domain which remains relatively little researched (Beattie, 2005). Like

for-profit companies, NGOs have recognised the communicative importance of discretionary words and pictures; accountants have lagged behind, but yet as Courtis (2002) has argued, should involve themselves in these questions of communication.

Visual images

Prior work includes three papers in a special issue of *Accounting, Organizations and Society* (1996) devoted to the theme of images in annual reports. Of these, McKinstry (1996) traces the history of design in the annual reports of Burton plc from 1930 to 1994, and highlights persuasion techniques. Graves *et al.* (1996) analyse the influence of television in the corporate reports of 14 large American companies, arguing that visual design is not merely decorative, but has social and rhetorical significance; rhetoric is not closely defined, nor is there one specified theoretical framework; works by a number of writers on photography, such as Barthes (1957, 1970, 1973, 1982b), Benjamin (1999) and Sontag (1971) are included in the references but do not form part of the discussion. Finally, Preston *et al.* (1996) take what they refer to as a post-modern position from neo-Marxist aesthetic literature to interpret visual images in US annual reports during the late 1980s and 1990s; Baudrillard is a dominant reference, and there is passing mention of Barthes (1965, 1982b) and Berger (1972).

More recently, in a "picture essay" based predominantly on a presentation of 22 images from American corporate reports of the 1990s, Preston and Young (2000) analyse the concept of globalisation; the framework is provided by cultural economics (Appadurai, 1990). Benschop and Meihuizen (2002) and Bernardi *et al.* (2002, 2005) have added to research on photographs in annual reports from the perspectives of gender and diversity. Davison (2004) explores the representation of ascension in selected images as part of a discussion of traces of the sacred in corporate reporting, guided by Eliade (1963, 1969, 1980) and Jung (1953). Closer to the present work is a contribution by Davison (2002), which discusses the rhetoric of antithesis in structure, narrative and photographs in a case study of *Reuters 2000 Annual Report*; some reference is made to Barthes (1970, 1972).

Photography, Barthes and "La chambre claire"

The study presented here is thus quite distinct from prior research. It considers the photograph as a particular type of visual image, and offers the perspective of one key work on photography, namely Barthes' *La chambre claire* (Barthes, 1980) translated into English as *Camera lucida* (Barthes, 2000) and subtitled *Note sur la photographie* (*Reflections on photography*). Some reference to Barthes' work is made in Rose's analysis of the methodology available with which to interpret visual culture (Rose, 2001). *La chambre claire* has been previously overlooked in accounting research apart from brief mention in Warren (2005). The present study then uses Barthes' framework to examine the communication of intangible aspects of the heterogeneous nature and accountability of one major international NGO.

Barthes had previously considered photography in two earlier essays: "Le message photographique" (Barthes, 1982a, originally published in 1961) and "Rhétorique de l'image" (Barthes, 1982b, first published 1964), but *La chambre claire* is his most important and extended analysis of the photograph. The text is a many-angled meditation; in part it is also intensely autobiographical, in its anguished searching for a true image of his recently deceased mother. The following summarises its key notions regarding the photograph, referring to *La chambre claire*'s own section numbers in brackets[1].

Barthes notes the paucity of guidance regarding the interpretation of the photograph, which "eludes classification" (Barthes, 1980, Section, 2, p. 14)[2]. There are books on photographic techniques, which are focused too narrowly, and books in historical and sociological traditions which are written at too much of a distance (Barthes, 1980, Section 2). In seeking a set of general principles, Barthes is torn between the discourses of sociology, semiology and psychoanalysis, but dissatisfied with them all and their essential reductionism (Barthes, 1980, Section 3).

In finding himself therefore "scientifically bereft" (Barthes, 1980, Section 3, p. 20)[3], he aims to sketch what he refers to as an "eidetic science of the Photograph" (Barthes, 1980, Section 8, p. 40)[4], but without losing the power of emotion; he aims to follow a formal path of logic, but without losing the pathos and sentimentality inherent in the photograph (Barthes, 1980, Section 8). He resolves to make himself the "mediator for all Photography", in order "to try to formulate the fundamental feature, the universal without which there would be no photography" (Barthes, 1980, Section 3, pp. 21-22)[5].

He structures the practice of photography into three parts: the *Operator* is the photographer, the *Spectator* is the viewer, and the *Spectrum* is the person or thing photographed (Barthes, 1980, Section 4). Barthes is reticent on photography where the *Operator* and *Spectrum* are intentionally conflated (see for example, the work of Cindy Sherman discussed in Harvey (1990, pp. 7-8). He uses the word *Spectrum* designedly, in that it contains the idea of "spectacle" and, more disconcertingly, the notion of the "spectre", or return of the dead, the absent presence in all photographs (Barthes, 1980, Section 4); here he follows Sontag's sense of the elegy of photographs, which she describes as all being *memento mori* (Sontag, 1971, p. 15). Barthes goes on to point out that the fact of posing further contributes to the lifeless nature of the *Spectrum*; the self becomes other, joins a social game, is inauthentic. The photographer fears this death, and does everything to make his photograph lifelike, perhaps by avoiding the formal pose, by posing outdoors rather than indoors, or by including children (Barthes, 1980, Section 5).

The current study is, like Barthes, unconcerned with the technical world of the *Operator*, but takes the part of the *Spectator* to analyse the *Spectrum*. Barthes distinguishes two elements within the *Spectrum:* the *Studium* and the *Punctum*.

Studium

The *Studium* refers to a recognisable body of information. Here, emotion is filtered by the rational intermediary of codes, which might be political, ethical, or cultural. It may be more or less stylised, depending on the photographer and is invested with the Spectator's active consciousness (Section 10). The *Studium* follows conventions which are intentional on the part of the photographer and recognised by the *Spectator*, a contract arrived at between creators and consumers (Section 11). It might, for example, provide an ethnological knowledge, such as details of how Russians dress (William Klein: Premier Mai à Moscou, 1959, Caption "The photograph tells me how Russians dress: I note a boy's large cap, another's necktie, an old woman's headscarf, a youth's haircut . . . " [Author's translation], Section 12, p. 53); or a social and historical record of a family wearing its conformist Sunday best (Section 19); or a historical record of Queen Victoria and her society (Section 23). The *Studium* derives from training, invites rational liking and polite interest.

In these ways photography resembles painting. Yet whereas in painting the referent may be memorised or imagined, in photography direct links are retained with the referent, so that even when subsequently manipulated, photography possesses a super abundance of realism (Section 12). Photography comes closer to the art of theatre, in its

setting of a stage, posing of subjects, and in being the realm of the mask (Sections 13 and 15). Further, in attempting to defeat the inauthenticity of the pose, the photographer may contrive a variety of surprises: rarity value (for example, a man with two heads); capturing a moment (for example, a woman jumping out of a window); or contortions of technique (for example, superimpositions) (Section 14).

Punctum

The *Studium* and the *Punctum* exist as co-presences. The *Punctum* is a less rational, more personal and subjective element which breaks or punctuates the conventional and coded harmony of the *Studium*. Rather than being actively sought, it rises from the scene and "pierces" the *Spectator*. It is a "wound [. . .] sting, little mark, little hole, small cut" (Section 10, p. 49)[6]. It may be poignant, delightful, painful or thought-provoking (Section 10). The *Punctum* evades analysis (Section 18), and is probably unintentional or only partly intentional; it is disturbing (Section 20). It is a moment of intense immobility, which is what distinguishes the photograph from the film (Barthes, 1982a, Section 21). It is not coded; indeed, it cannot be put into words and is often revealed after the event when thinking back to a photograph and withdrawing it from the "critical claptrap" that surrounds it (Section 22, p. 89)[7]. It may point to a subtle beyond, which takes the *Spectator* outside the frame (Section 23). For Barthes the *Punctum* might be inspired by an incongruous item of dress, the old-fashioned shoes amidst the Sunday best (Section 19), or a kilted groom holding Queen Victoria's horse to prevent her elaborately arranged dress from being ruffled and thus disturbing the prim Victorian scene (Section 23).

Yet there is more to the "eidos" of Photography that Barthes set out to define, and again it is related to the fact that "Reference is the founding order of Photography" (Section 32, p. 120)[8]. Near the beginning of *La chambre claire* Barthes emphasises the part played by sentiment in the photograph: "I was interested in photography only for sentimental reasons" (Section 8, p. 42)[9], and he returns to the theme near the end. Presence in photographs is never metaphoric; someone has seen the referent in its flesh and blood or concrete reality; that presence is resurrected through the alchemy of photographic chemistry or digital recreation (Sections 33 and 34) (see also Sontag, 1971). The *Punctum* thus additionally consists of an apprehension of the defeat of time (Section 39). The resurrected photographic subject has the power of looking the *Spectator* straight in the eye; yet this is an illusion, for the subject is not seeing the *Spectator*, and is looking at no-one. This "Look" touches, arouses emotion, has a mysterious moral quality which endows the photograph and its subject with life values, or with a soul, an aura of goodness (Section 45). The "Look" may possess an affection, innocence or a sense of profound "goodwill" (A. Kertész: Le petit chien, Paris, 1928, Caption: "He is looking at nothing; he retains within himself his love and his fear: that is the Look . . . " [Author's translation], (Section 47, p. 179); there is what Barthes can only call an enduring "Pity"[10].

Barthes' dual analysis of the photograph is thus invested with two sets of characteristics: one rational, coded and cultural (*Studium*), the other emotional, uncoded and personal (*Punctum*). It therefore provides a fitting framework for the examination of photographs provided as part of the accountability statement of an NGO, where in addition to formalised and codified responsibilities, more intangible and subjective qualities of "trust, emotion, social contracts and mutuality" (Gray *et al.*, 2006) also necessarily enter into play.

Oxfam 2003/2004

Oxfam has been chosen for examination first as a major, well-known international NGO which displays most of the complex accountability issues associated with NGOs; and second, for its well-developed reporting format of *Annual Report* plus *Annual Review* and particularly striking front cover for 2003/2004. In literary theory, the front cover is recognised as a key point of contact between author, publisher and reader (Genette, 1987); prior work within the accounting field, partly inspired by Genette, has scrutinised an entire set of UK FTSE 100 *Annual Report* and *Annual Review* front covers for salient features, and demonstrating their importance, particularly with regard to the reading contracts they establish (Davison and Skerratt, 2007). After some preliminary observations on the organizations's nature and accountability, the following analyses in depth how these are portrayed in the *Studium* and the *Punctum* of the photograph on the front cover of its 2003/2004 *Annual Review* document.

Heterogeneity

Oxfam GB is a major international NGO, recognised as such in various studies (for example, Kovach *et al.*, 2003). It is registered as a charity, is a member of *Oxfam International*, and a company limited by guarantee. It has a corporate subsidiary, *Oxfam Activities Limited*, which has shares in *Cafédirect plc*. Its directors for the purposes of company law are ten to twelve trustees. It is governed by the trustees, collectively known as the Council. Its members are the trustees plus others nominated by the trustees up to a maximum membership of 32. For the day-to-day running of the organization there is a "corporate management team" (Oxfam, 2004b, p. 22).

Oxfam's activities are wide-ranging. From the perspective of outputs, its three main categories of activity are described as "emergency relief (£33.9 million), development (£50.4 million), and campaigning to achieve lasting change (£10 million)" (Oxfam, 2004a, pp. 2 and 23). From the perspective of inputs, its main sources of turnover are from donations (£76.3 million), government and other agencies (£40.3 million), and trading sales (£66.2 million) (Oxfam, 2004b, p. 27). The success of its retail activities, where income grew by 8 percent, is show-cased in the *Annual Review 2003/2004* (Oxfam, 2004a, p. 22).

As an organization *Oxfam* thus reflects the plurality and blurring of boundaries observed to be typical of NGOs in prior research (Perrin, 1985; Hulme and Edwards, 1997; Kaldor *et al.*, 2003; Kamat, 2003; Gray *et al.*, 2006; O'Dwyer *et al.*, 2005). In structure, it is a composite of charitable foundation and corporation. Its outgoing charitable activities fall within both the operational and advocacy groups described earlier, and within the developing and developed worlds. Its turnover sources arise from a mix of private donations, government funding and, increasingly, commercial retailing.

Accountability

Oxfam's multiplicity of stakeholders similarly reflects the plurality observed in most NGOs (Hulme and Edwards, 1997). Oxfam's main accounting and accountability statement is its *Annual Report and Accounts*, whose contents outline this complexity. The Trustees declare themselves to be primarily accountable to their beneficiaries, donors, supporters, partners and allies, and the wider public. They note commitments to a variety of bodies and codes: the United Nations, the Red Cross/NGO Code of Conduct, the Humanitarian Accountability Partnership, a peer review programme with the International Committee of the Red Cross and Save The Children, and standards such as the Sphere Standards for humanitarian action. Through regulation they are

accountable under Company Law, work within parts of the UK Corporate Governance Code, and report to the Charity Commission. The Trustees also proclaim a spirit of consultation with their staff and volunteers (Oxfam, 2004b, pp. 22-5).

Beyond declaring to whom they believe themselves to be accountable, and identifying relevant regulation, it is desirable for NGOs to articulate of what they perceive their accountability to consist, which is not always a straightforward task (Gray *et al.*, 2006). Most obviously, Oxfam perceives there to be a duty of financial accounting and accountability. Accounts are prepared within the company law format of a "true and fair view" and accounting standards, and further comply with the Statement of Recommended Practice for Charities. Thus, there is both a "Summary Income and Expenditure Account" as required by the Companies Act 1985, and a "Consolidated Statement of Financial Activities" as required by the Charity SORP. The independent auditors' report is addressed to the members of the Association of Oxfam, rather than to shareholders as in the for-profit sector.

Yet for Oxfam as for NGOs generally, accountability goes beyond the task of accounting for financial obligations and immediate tangible outputs which donors tend to demand (Dolan, 1992) to a range of more intangible objectives, which vary according to each individual NGO and to each stakeholder. Oxfam summarises its goals in the following two ways. First, it has a culture in which it seeks to be:

- making a difference;
- collaborative;
- accountable;
- cost-effective; and
- innovative (Reproduced from *Annual Report and Accounts 2003/2004*, p. 5).

Second, the approach to its programmes is focused within five aims:

(1) Right to a sustainable livelihood.
(2) Right to basic social services:
    - health; and
    - education.
(3) Right to life and security.
(4) Right to be heard.
(5) Right to equity: gender and diversity (reproduced from *Annual Report and Accounts 2003/2004*, p. 5).

The definition of accountability which Oxfam has formulated for itself thus encompasses the areas of concern highlighted in previous research studies: a statement of goals (Hyndman, 1990, 1991), empowerment (Kamat, 2003), a social conscience (Unerman and O'Dwyer, 2006) and cost effectiveness (Jegers and Lapsley, 2001).

Communication

Oxfam's financial reporting format for 2003/2004 consists, like that of most large companies in the for-profit sector, of two complementary documents which are both available in hard copy and on web pages. Different from the for-profit sector, since there are no shareholders, the *Annual Review 2003/2004* was sent to the top 4,200 donors of

the total of 600,000 donors for the preceding year[11] and placed on the web, as well as being filed with the Charity Commission. The main *Annual Report and Accounts* is some fifty pages in length, is produced in black and white, and contains the full regulatory information together with a relatively small number of photographs. The *Annual Review* is some 24 pages in length, is produced in colour, and consists almost entirely of photographs and narratives, of a voluntary rather than mandatory nature.

Designing a front cover to the *Annual Review* that reflects such a complex cocktail of the charitable and the corporate, and captures Oxfam's crossroads of activity between the developed and developing worlds, presents a rare challenge. Oxfam has created an arresting image for its front cover. The following detailed study, guided by Barthes' *La chambre claire*, examines the ways in which such interwoven messages of accountability can be interpreted as being signalled in the photograph.

Oxfam Annual Review 2003/4 front cover

The image, a colour photograph (Plate 1), is described inside the document as "New lessons from old bottle-tops", and features a close-up of children from Kibera in Kenya learning to read and write with teaching aids recycled from old bottle-tops (Oxfam, 2004a, p. 1). The image may have been created on site, or it may be studio designed, but the distinction matters little to our understanding of the messages. It appears to have been carefully composed by the *Operator* from the fact that the camera is above the table; this allows the camera additionally to capture the arms of a third child whose face is not seen, and give the *Spectator* more of a sense of being present in the scene. In the hard copy, a circular part of the table has been cut out and replaced with a compact disc bearing similar but not identical images to those of the removed section. The *Spectator* is thus presented with a *Spectrum* consisting of people and things. Following Barthes, the analysis is concerned with the way in which the *Spectrum* may be received by the *Spectator*. The *Spectrum* may be analysed from two contrasting points of view: that of the *Studium* and that of the *Punctum*.

Studium

The *Studium* is Barthes' realm of recognisable codes, which might be political, cultural or ethical, amongst others. The codes are implicit in the human and inanimate elements of the Oxfam front cover photograph, and the interplay between them. Both the children and the objects portrayed convey ethical and cultural codes, which are considered in turn below.

People. The subjects are children. This immediately implies an ethical or charitable code which is recognised across the globe, and embedded in UN thinking and strategy. As a development of the UN Universal Declaration of Human Rights 1948, the UN Convention on the Rights of the Child, was adopted in 1989, and has been described by the Executive Director of UNICEF as "the most powerful legal instrument that not only recognises but protects children's human rights" (Addison, 2002, p. 11). The Convention recognises that the child, by reason of his physical and mental immaturity, needs special safeguards and care. (Addison, 2002). Oxfam works with the United Nations (Oxfam, 2004b, p. 24), and as representatives of the next generation, children are the most important recipients and long-term beneficiaries of education, one of Oxfam's most important activities; education, together with campaigning, benefited from £10 million in 2003/2004 (Oxfam, 2004b, p. 12). The *Spectator* sees the faces of what appear to be a boy and a girl, in accordance with Oxfam's stated advocacy of equality between the genders (Oxfam, 2004b, p. 15; Oxfam, 2004a, pp. 12-13) and

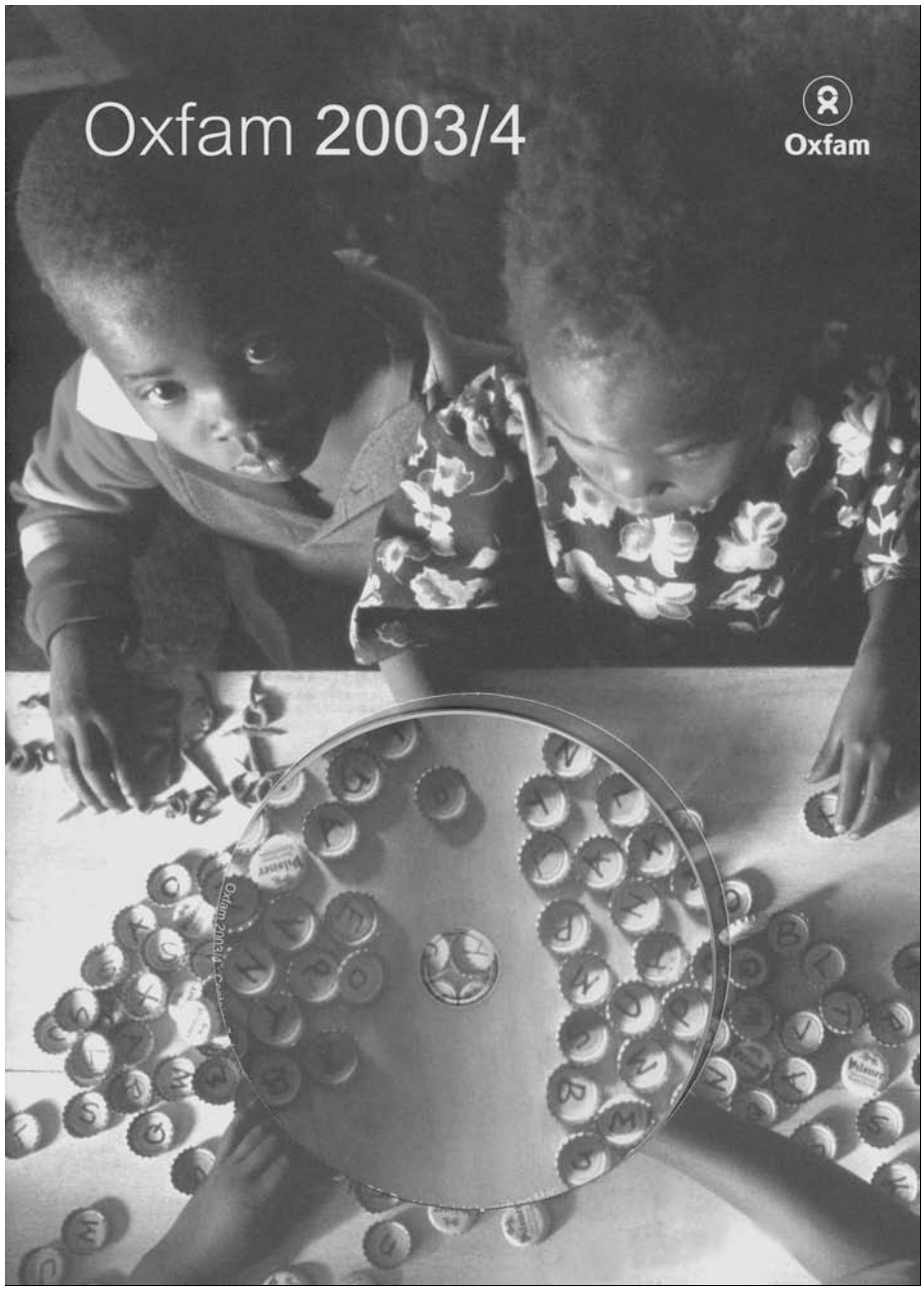

Plate 1.
Oxford Annual Review 2003/2004: front cover

improved access to education for girls (Oxfam, 2004b, p. 12). The children are dignified, neither happy nor sad, in harmony with objectives of support through self-help, focus on rights and a sustainable livelihood ("we can build a world in which people take control over their own lives and enjoy their basic rights", Oxfam, 2004b, p. 5). Moreover, they are depicted as sharing their play or learning, in conformity with principles of giving and co-operation ("a just and safer world", Oxfam, 2004b, p. 5).

There is, further, a cultural code attached to the children. From their physical appearance they represent the children of Africa, and thus the recipients of much Oxfam funding (Oxfam, 2004b, p. 36). Their dress, on the other hand, is neither traditional African nor obviously western, but a mélange: the bright primary colours of the garb of the left-hand child could come from either culture; the large floral or leaf pattern of the right-hand child is perhaps more African in inspiration.

Things. There are two contrasting sets of objects, and whose codes are intricate, cross-cultural and far-reaching.

The boy is playing with a small set of artefacts, which are not readily distinguishable. They appear varied and uneven in nature, but whether they are perhaps made of bone, metal or even dough cannot be discerned. Their purpose is also unclear; they might be a game, they might represent some religious symbol, or a system of writing or counting (see, for example, Jean, 1987, 1989). However, despite being mysterious to western eyes, they serve to represent some form of local culture, albeit a somewhat hackneyed image ("It is no longer quite so easy to claim that there is nothing to ethnic art but knocking a couple of bones together" (Eagleton, 2003, p. 13)).

In contrast, the bottle-tops, overwhelming in their standard multiplicity, proclaim their identity. Trifling on the surface, they are heavily and ambiguously laden with coded interpretations. Whether their source is local or western is irrelevant; they are a concrete manifestation of western industrial mass production. The bottle-tops are not anonymous, but bear the decipherable brand name and logo of "Pilsner"; thus, they represent the consumer culture of the western corporate and retail sector.

To this is added a moral code. The image is one not only of plenty, but also of luxury, or even degeneracy. Yet this western-style waste and excess is being recycled, and not to produce more of the same, but to be put to quite a different, educational purpose. A literacy project that uses bottle-tops rather than pen or paper, or indeed computers, is indicative of cost-effectiveness and innovation, which are aspirations of "Oxfam's Culture" as outlined in its Mission Statement (Oxfam, 2004a, b). Moreover, the soulless repetitive uniformity of the machine has been tempered by the human effort that has inscribed the uneven hand-written letters, thereby coming closer to the local culture. Messages of corporate social responsibility, "Green Oxfam", mingle with charitable messages of educational aid; the developed world is intertwined with its developing counterpart.

As society in general, and corporations and NGOs come under increasing moral and political pressure to minimise the wasteful use of resources (Jegers and Lapsley, 2001), so is recycling a recurring theme in contemporary art, and particularly the art of developing countries. A recent major exhibition (Hayward Gallery, 2005) entitled *Africa Remix* displayed a number of contemporary works of art based on the notion of salvage, including an immense patchwork "cloth of gold" by the Ghanaian-born sculptor El Anatsui. Composed of thousands of aluminium and wire bottle tops, the large ceremonial cloak is a prime example of a striking use of recycling, in transforming discarded materials ((Plate 2) and (Plate 3).

The Oxfam bottle-tops' letters are symbols *par excellence* of literacy, of systems of writing, and all the connotations of culture, history and civilisation, including

Plate 2.
El Anatsui, *Sasu*, 2004

accounting and accountability. The letters are those of the western Roman alphabet, but whether the children are learning to write an African language in Roman characters, or a European language is left unsaid. It is interesting that primacy is given to letters rather than numbers, and hence to the qualitative rather than the quantitative. However, again, the status of the bottle-tops is ambiguous: they could well be seen as counters, and thus instruments of numeracy as well as literacy.

From a philosophical stance, the alphabet is symbolic, for example, of the human desire to order, and of the manner in which thinking is necessarily and intrinsically linked with classification. As Barthes has observed, the alphabet is not neutral and represents a choice against other possible systems of classification; it is the classification of appropriation, particularly of knowledge and encyclopaedias (Barthes, 1964). Georges Perec, for example, in *Penser/Classer* has questioned "Whether I think before classifying? Or classify before thinking? How do I classify what I am thinking? How do I think when I wish to classify?"[12] (Perec, 1985). The urge to classify is explicit in the *Oxfam Annual Review*, since the disordered letters and upturned brand names in the photograph on the front cover are shown in alphabetic order on the back cover (Plate 4). Yet the ordering again has humanity in its childlike touch of imperfection (the "U" mistaken for a "C"), and in its less than uniform lines where the finger is shown still to be at work. Its incompleteness suggests the endlessly unfinished nature of development and literacy work. The difficulty with all efforts at ordering is their lack of endurance: "hardly have I finished ordering than this order is already crumbling"[13] (Perec, 1985).

Plate 3.
El Anatsui, *Sasu*, 2004 (detail)

The coded messages of the *Studium* of the photograph have thus engaged the *Spectator*'s rational consciousness and informed him or her of key elements of Oxfam's accountability. Oxfam is symbolically shown to be engaged in both the corporate and NGO sectors, the developed and developing worlds. The people and things of the *Studium* exemplify best practice (Edwards and Hulme, 1995) in illustrating at least four of Oxfam's five stated goals, namely to be "Making a difference", "Collaborative", "Cost-effective" and "Innovative". It further communicates the efforts Oxfam is making to achieve four of its programmes' five stated aims: in signalling empowerment and a social conscience through literacy projects and the cost-effective and innovative use of resources, it is making coded reference to the "Right to a sustainable livelihood", "Right to basic social services", the "Right to be heard" which literacy will engender, and the "Right to equity in gender" in the importance attached to the education of girls.

Punctum

Punctum at first sight. The *Punctum* is Barthes' more disturbing realm, which punctuates the more readily recognisable and accepted codes of the *Studium,* by introducing sometimes incongruous elements. A first interpretation might focus on the unusual manner in which, in the case of the Oxfam report, the codes are cracked literally by the cutting open of the front cover and insertion of a compact disc. Moreover, whether deliberately or not, the replacement picture on the compact disc does not co-relate precisely with the missing circle in subject-matter or in colour. The sense of fragmentation is compounded by the disembodied arms, now additionally deprived of their hands. Such fragmentation, disjunction and plurality is typical of western late modernity. Codes are also cracked metaphorically, as the two dimensional

Plate 4.
Oxford Annual Review 2003/2004: back cover

convention of the photograph becomes three, and a real thing leaves the image to be present in the hands of the *Spectator*.

Barthes has observed the rapprochement between photography and the dramatic arts, for example in its use of staged sets and lighting (*La chambre claire*, Section 13). The Oxfam cover could be interpreted as having a theatrical, game-playing or magical dimension. Theatre is a live art, and in extracting the disc the *Spectator* becomes actively involved in the childish delights and game-play of pop-up books, hide and seek, jig-saws and finding the missing piece (Barthes, 1973; Picard, 1986). The *Spectator's* sense of intrigue and mystery is aroused, together with the desire to explore this magic circle, its aperture itself symbolic of the photographer's lens or even of secret doors to other worlds.

Through the compact video disc, the world of the front cover is expanded, and takes the viewer outside the frame (*La chambre Claire,* Section 23). By handling and watching the video, the senses of touch and hearing are added to that of sight already involved in receiving the photograph. The disc is a concrete representative of the advanced information technology of Western society, and its distribution a sign of the general availability of computer hardware amongst those receiving the *Annual Review*. To the two contrasting systems of communication of the photograph (the unidentified local artefacts and the bottle-tops) is added the high technology communication of modern western society.

In exploring further, the aperture or peephole at the centre of the disc becomes, on the disc's removal, an enlarged circular window through which is seen a partial round section of the front cover photograph (Plate 5). The *Spectator's* sense of order is satisfied, in finding that this is the missing piece which correctly fits the absent section of the front cover. On turning the page, the eye is led directly to two more circles, each presenting a different perspective of the globe (Plate 6). Both of the perspectives that have been selected focus on the developing parts of the world. The Oxfam message is thus expanded from Africa to all corners of the developing world. Preston and Young (2000) have shown the extent to which the annual reports of the for-profit sector have carried images of globalisation over the past decade. Once again therefore, the Oxfam charitable programme has elements in common with the corporate sector.

Yet, on reflection, does this apparent *Punctum* of first sight conform to Barthes' understanding of this intuitive realm? As Barthes writes, often the *Punctum* is not revealed at first sight, but only when thinking back, eyes literally or metaphorically closed (Section 23). In retrospect, this carefully composed scene belongs rather to the *Studium,* in its theatricality, trick elements and coded messages. Barthes devotes one section under *Studium* in *La chambre claire* to the photograph's affinity with theatre (Section 13) and another to contrived surprises, or contortions of technique, such as superimpressions, deceptive blurring, deceptive perspectives and trick framing (Section 14).

As further *Studium*, therefore, it has served to reinforce messages of accountability: again, the cover suggests the goals of accountability (through provision of information), cost-effectiveness (through the use of electronic media) and innovation (through novel delivery); again, the cover suggests the programme aims of promoting the Right to social services – education" (as the literacy fostered through bottle-tops metamorphoses to the ability to manipulate information technology), and the "Right to be heard" (as the wider spreading of Oxfam's messages through electronic media demonstrates its commitment to advocacy). And again we perceive the blurring of boundaries as the corporate mingles with the charitable, sophisticated advocacy in the developed and digital west is juxtaposed directly against the elementary lessons of the children, and the globalisation that has long been recognised as a corporate

villages, towns, countries. Connecting individuals who live thousands of miles apart. And from

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Images on front/back cover and left: New lessons from old bottle-tops.
In Kibera, Kenya's biggest shanty town, children are learning to read and write with teaching aids recycled from old bottle-tops. This year, Oxfam has provided Mashimoni Squatters primary school with much-needed text books and paid the salaries of 12 trainee teachers recruited within Kibera. Oxfam is also supporting communities as they lobby their government for improved services.

Plate 5.
Oxford Annual Review 2003/2004: page 1

Working for the right skills

Most people living in poverty have clear ideas about how to overcome their problems. They simply lack the resources needed to put their ideas into practice. That's where Oxfam comes in – linking the necessary funding, education, and people needed to get things moving forward. This year, Carol Symsun was one of those people.

→ See page 6

Working for a safer world

Every year, throughout the world, roughly half a million men, women, and children are killed through armed violence – that's one person every minute. Conflict is also keeping thousands of people in poverty. But in countries such as Rwanda, things have started to change.

→ See page 8

coming together with a shared goal. To end poverty for themselves, for others, for each other. And it's working.

Working for better health

In many countries affordable health care is often unavailable. And if you're poor, you're more likely to be in poor health – often because of illnesses, such as malaria or diarrhoea, which could easily be prevented. We're helping people to improve health services, respond to HIV/AIDS, and provide water and sanitation facilities to help reduce disease.

→ See page 14

Working to save lives

An estimated 30 million people a year are forced to flee their homes because of conflict and natural disaster. Oxfam is ready to respond to emergencies and, where possible, is working with communities in vulnerable areas, so that they are prepared for when disaster strikes.

→ See page 16

→ Page 3

Plate 6.
Oxford Annual Review 2003/2004: page 3

phenomenon of the developed nations is shown equally as a concern of developing countries and the NGOs acting on their behalf.

Punctum on reflection. To reiterate from Barthes, the *Studium* and the *Punctum* exist as co-presences. The *Punctum* is a less rational, more personal and subjective element which, rather than being actively sought, rises from the scene and "pierces" the *Spectator*. It is a poignant, delightful, painful or thought-provoking moment of authenticity (Sections 10, 11 and 15). The *Punctum* evades analysis (Section 18), and is a moment of intense immobility (Section 21). It is not coded; indeed, it cannot be put into words.

It might be objected therefore that the *Punctum* does not lend itself to academic and rational discussion of accountability statements. Yet the fact of its occupying a more personal and affective terrain does not mean that the *Punctum* does not exist in such documents. Further, Barthes' statement that it "evades analysis" should not be interpreted as meaning that it is insusceptible to analysis, but rather that it is more difficult to nail down in rational discourse; indeed, Barthes himself subjects the notion of *Punctum* to considerable careful analysis in *La chambre claire*. Finally, such a personal dimension is fitting to the NGO, where "trust, emotion, conscience, social contracts and mutuality all enter into the relationship" (Gray *et al.*, 2006, p. 17).

As Barthes says, the *Punctum* is often revealed when thinking back to a photograph and reliving it in a purely intuitive manner (Section 22). When thinking back to the Oxfam cover, the lasting image is that of the two children. Children are often said to represent philosophical and religious codes of innocence, of a fundamental belief in the goodness of humankind (see for example, Rousseau (1968), Jankélévitch (1986)). From a photographic point-of-view, their innocence makes children good subjects, and helps to prevent what Barthes sees as the deathly nature of the pose and its potentially stale inauthenticity ("The Photographer must battle to prevent the Photograph from becoming Death [. . .] and places me in front of a staircase because a group of children are playing behind me"[14] (Section 5, p. 30)). Children are less self-conscious than adults, less likely to transform themselves into something other in posing for the camera, and as here in the Oxfam photograph provide the *Operator* with the apparently spontaneous and authentic result desired.

One child is wholly engrossed with the bottle-tops, and well conveys the message that the literacy project is working, worthwhile and enjoyable. The other child fingers the unidentified artefacts, looks up at the camera in a thoughtful way, and gives to the photograph what Barthes terms its "air" (Section 45), its soul or impulse of goodness, the life which keeps the deathly countenance of the *Spectre* at bay. Even though we know the child does not see us, as Barthes says we suffer from the illusion that he is looking directly at us. Simultaneously, the private has become public, and the public is consumed privately (Section 40). Beyond the codes of the *Studium*, beyond rational analysis, this "Look" (Section 46) pierces us with its appeal to raw sentiment. Here, the charitable rather than the corporate is in ascendancy. There is a poignancy in the child's lingering "Look" which remains with us. What better, and more charitable, word to use than that with which Barthes closes his efforts at naming the essence of the *Punctum*: "Pitié" (Section 47)?

Summary

This has been the first study of the communication of intangible aspects of accountability by an NGO, and first analysis, within accounting literature, to concentrate on the interpretation of one front cover of one annual reporting document

within the context of an organization, namely Oxfam. It has introduced and developed a model from one key writer, namely Barthes, and one key and previously overlooked work, *La chambre claire*. The study has thus been a rigorous, closely focused analysis designedly viewed through one interpretative lens.

NGOs are complex heterogeneous organizations with multiple stakeholders, where it follows that accountability is also plural, and goes beyond straightforward financial accounts to sometimes ill-defined and intangible areas, where goal formulation is important, along with notions of empowerment, social conscience and cost effectiveness. NGOs, like for-profit organizations, have increasingly resorted to the use of visual images in one of their prime channels of communication, the annual reporting process.

There is very little general theory of photography to facilitate the analysis of such visual images. Barthes' *La chambre claire* has provided a fitting framework for the Oxfam image for the following reasons:

- it encompasses all manner of photographs from those of everyday media to photographic art;
- it provides elements of a universal model, and one which is both structured and flexible, which takes its examples from figurative photography like the *Oxfam* image, and which, well suited to a charitable organization, incorporates both the rational and the sentimental; and
- it gives primacy to the interpretative action of the viewer over that of the designer.

The *Studium* has been useful in revealing the coded messages of Oxfam's crossroads of activity between the corporate and the charitable and between the developed and developing worlds, and its accountability for the stated aims of its culture and its programmes of sustainability, education, the right to be heard, and equality of opportunity. The *Punctum* has provided insight into the manner in which the photograph arouses our compassion.

For the same reasons, the model would be a good analytical tool for use by accounting researchers, practitioners and trainees, auditors and any user of accounting and accountability documents; all such groups would benefit from an interpretative key to assist in the decoding of the plethora of photographs which now highlight, complement and supplement information more traditionally provided by numbers and narratives.

The model does, however, have limitations. First, although the *Oxfam 2003/2004* analysis has drawn on the context of Oxfam's narratives (extracts from the *2003/2004 Annual Report* and *Annual Review* referred to in the sections entitled *Heterogeneity*, *Accountability* and *Studium*) and Oxfam's further images (referred to under *Studium* and *Punctum*, Plates 4, 5 and 6), and to the broader context of NGOs generally, Barthes is largely reticent regarding context in photography. Second, while Barthes' interest in figurative photography has suited the purpose of analysing the Oxfam photograph, his model is also reticent on photography as abstract art, and on areas of blurred definition, such as where photography and painting come together in collage, or in work where the *Operator* and *Spectrum* are intentionally conflated. Finally, the power of the *Punctum* lies precisely in its affective and subjective nature, which necessarily makes it open to varying interpretation.

However, as Eagleton (2003) observes, no set of theoretical concepts can be all-embracing, and notwithstanding these limitations, the model has the potential for

wider application. The *Studium* is a useful key to interpretation of photographs in the annual reporting document of any organization, whether NGO or other. The *Punctum* is more difficult, but arguably also more interesting: its very personal and intuitive nature is beneficial for endeavouring to capture elusive moral qualities of trust, compassion or reputation, particularly in photographic communications related to issues of charity or social conscience.

The Oxfam front cover photograph is a *tour de force* as a statement of the multiple nature of the non-governmental organization's operations and advocacy. It fulfils all the functions of the photograph formulated by Barthes as being "to inform, to represent, to surprise, to cause, to signify, to arouse desire"[15] (Barthes, 1980, Section 11, p. 51). It informs us of Oxfam's activities, both represents and signifies its interwoven worlds, surprises us with high technology hide and seek, causes us to think about *Oxfam* and the plight of those in the developing world, and provokes charitable instinct. As well as satisfying rational codes and expectations, it possesses more elusive qualities of surprise, magic and moral sensibility.

Notes

1. For the sake of keeping notes to a minimum, author's paraphrases of the text in *La chambre claire* refer simply to section numbers. The original French is noted for quotations translated by the author.
2. Author's translation of *La chambre claire*, p. 14: "Dès le premier pas, celui du classement [. . .] la Photographie se dérobe".
3. Author's translation of *La chambre claire*, p. 20: "je me trouvais [. . .] "scientifiquement" seul et démuni".
4. Author's translation of *La chambre claire*, p. 40: "une science eidétique de la Photo". Barthes has a predilection for resorting to Greek and Latin to capture key definitions in his work, revealed also in the choice of *Studium* and *Punctum*.
5. Author's translation of *La chambre claire,* pp. 21-22: "J'acceptai donc de me prendre pour médiateur de toute la Photographie: je tenterais de formuler, à partir de quelques mouvements personnels, le trait fondamental, l'universel sans lequel il n'y aurait pas de Photographie".
6. Author's translation of *La chambre claire,* p. 10: "blessure [. . .] piqûre, petit trou, petite tache, petite coupure".
7. Author's translation of *La chambre claire*, p. 89: "son bla-bla ordinaire: "*Technique*", "*Réalité*", "*Reportage*", "*Art*", etc.".
8. Author's translation of *La chambre claire*, p. 120: "la Référence, qui est l'ordre fondateur de la Photographie".
9. Author's translation of *La chambre claire*, p. 42: "je ne m'intéressais à la Photographie que par 'sentiment'".
10. Author's translation of *La chambre claire*, pp. 178 &179: "bonne volonté" [. . .] "Pitié".
11. Information provided by Oxfam Registered Office December 2004.
12. Author's translation of *Penser/Classer*, preface: "Si je pense avant de classer? Si je classe avant de penser? Comment je classe ce que je pense?' Comment je pense quand je veux classer?"
13. Author's translation of *Penser/Classer*, p. 163: "à peine ai-je fini de mettre de l'ordre que cet ordre est déjà caduc".

14. Author's translation of *La chambre claire*, pp. 30-31: "le Photographe doit lutter énormément pour que la Photographie ne soit pas la Mort [. . .] on me fait poser devant un escalier parce qu'un groupe d'enfants joue derrière moi".
15. Author's translation of *La chambre claire*, p. 51: "informer, représenter, surprendre, faire signifier, donner envie".

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