

# Untangling the Meaning of Photos in Corporate Social Responsibility Reporting

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## ABSTRACT

This study aims to identify and analyze the meaning of photos in sustainability reports. Visual content analysis was used to determine the motives for using 1823 photos contained in 19 sustainability reports and 24 annual reports of mining companies. Mining companies are vulnerable to conflict because of the environmental pollution they cause; consequently, their legitimacy is threatened. The findings show that 32.58% of the total photos are community-related. Most photos depict the company's relationship with surrounding community groups. In addition, the company's CSR reports include several photos related to the environment, such as unpolluted nature. This is done in an effort to increase the company's legitimacy. Regarding employment practices and decent work, more photos of men than women are displayed, indicating that the mining industry is male-dominated. These findings provide a framework for informing and persuading stakeholders to appreciate the information presented in photographs.

**Keywords:** CSR Disclosure; Legitimacy; Photos.

## INTRODUCTION

Corporate Social Responsibility (CSR) has emerged as a company's endeavour to interact with stakeholders and society [99]. CSR can be viewed as an investment in the future profits of a company [55], [63], which are not only monetary but also a sense of trust from the surrounding community and stakeholders [56]. It is not enough for the company to only engage in CSR activities; making reports of such activities is also deemed important [72]. CSR reports are addressed to stakeholders in hopes to improve the company's reputation [1]. This needs to create a favourable reputation has urged companies worldwide to make CSR reports [1].

Companies can demonstrate their success to the public and investors by publishing CSR reports [49]. This report can help the company's reputation because it demonstrates environmental consciousness [71]. One factor that investors consider when choosing an investment is a company's reputation [99]. The better the CSR performance shown in the annual report, the greater the number of investors who will invest in the company [42], thereby increasing the stock price [88].

CSR reporting nowadays is more often used for legitimation purposes [48], [62] and the company's improved reputation [5], [23]. This shows that CSR reporting can be taken advantage of as an opportunity to disguise companies' activities, conceal negative performance [19], [39], and create a company image that is far from reality [10]. In CSR

reporting, one of the challenges companies face is public scepticism [22]. Sceptical society members tend not to respond to CSR reports positively, thus injuring the companies' reputations [56]. CSR activities are conducted to benefit society, but the existing scepticism leads people to think that CSR is only used to maximize companies' profits [51]. The growing public scepticism surrounding CSR motives has challenged companies to communicate CSR with stakeholders more effectively [51] through their reports. In reporting CSR, companies use visuals such as photographs to drive public scepticism to a minimum [38], [59].

Sometimes using photographs in CSR reporting is more effective than using narratives [22], [27] as the former presents information in an attractive, easy-to-remember way [60], [79]. Photographs can be used as a visual rhetoric tool, one of the persuasive communicative [20] forms undertaken by companies as part of their impression management strategies [98]. Photographs are displayed to shape readers' positive perceptions [13], [37]. Besides, photographs may give different meanings to each stakeholder, depending on the angle from which the stakeholder perceives them [26]. Photographs related to CSR have a rhetoric or persuasive function, so there is a possibility that these photographs are intentionally utilized for rhetoric purposes [21]. Although the rhetorical power of photographs may influence readers' perceptions [26], [69], research into photographs used by companies to communicate CSR information still needs to be done [21], [45].

This study aims to identify CSR disclosures depicted through photographs in annual reports and sustainability reports and examine the significance of their use. Many studies work state that photographs used in CSR performance communication are intended to serve rhetoric purposes and to serve as a legitimation tool [3], [10], [21]. Foreign studies have also examined photographs used to investigate CSR disclosures using visual content analysis [3], [13], [21]. This research differs in its use of a sample of companies existing in Indonesia. This research contributes to the literature on CSR reporting by expanding legitimate applications in visual disclosure studies. Thus, the question posed in this research was, 'How are photos in the CSR reports used to convey messages?'

### Corporate Social Responsibility

Social responsibilities are a company's obligations to care for the environment [53] in which it operates for the purpose of building its image and reputation [1], [5]. CSR implementation is mandatory for limited liability companies in Indonesia [94]. The aims of conducting CSR are to contribute to preserving the environment and creating positive social values in society [31], [54]. CSR reporting is a way to showcase a company's efforts to get involved in social, environmental, and cultural issues [67] and to preserve its good image in society [43].

CSR reporting has evolved from being a constituent of annual reports into a standalone report comprising the company's social, environmental, and economic information [18]. In CSR reporting, companies often use visual tools such as photographs due to their persuasive capacity to attract public attention [38]. Photographs in CSR reports not only record events [38] but also function as representations (additional information) or impression management tools, giving photographs the ability to influence readers' perceptions of CSR [79]. Impression management is the process by which a company consciously presents selected information to the public certain in order to enhance its image and achieve desired results [50], [84], [89]. In other words, companies will attempt to display positive information while concealing negative information to create a good image and impression from stakeholders [12]. Impression management reflects an effort to influence stakeholder perceptions of a company's performance [93]; hence, it can be part of its legitimacy strategy [98].

### Legitimacy Theory

Legitimation itself refers to social justice. It is essential for companies to continually exhibit legitimate behaviours to build and preserve their

good reputation and image [34]. Legitimation is a social contract between the company and society [28], [29], [43]. The legitimation theory is founded upon the notion that a company operates in a community through a social contract, thus earning approval for conducting various activities of its desire [43]. A social contract is an implied contract between the company and society, where the company can operate as society expects [39]. Therefore, every activity the company conducts must comply with society's values, norms, and expectations in order to maintain the company's legitimation [87]. Since legitimation leans towards a relationship with society, the company attempts to attain it through CSR disclosures to influence society's perceptions [94].

Companies may strive to retain, acquire, or improve legitimation through sustainability disclosures [29], [70]. Retaining legitimation tends to be less challenging than acquiring or improving it [79]. Different organizations will have different levels of legitimation to be retained [69]. Sustainability disclosures play a vital role in explaining the company's actions in letting its sustainability performance be known [66]. CSR is undertaken with the motive of legitimizing the company in the environment [83] for it to operate and earn profits continuously [33], [39].

Companies draw on legitimation strategies in CSR reporting to create an impression of social and environmental responsibility, which may diverge from reality [72]. One of the efforts a company may perform to legitimize its behaviours is to use visual communication. One of the forms of visual communication [26], [27] commonly used in CSR reporting is photographs which are expected to create value for the company [3]. Photographs can be used to help acquire or retain legitimation [81] since photographs use allows for the manipulation of CSR information [10]. In addition, most photographs deliver emotional contents that may affect the processing of the CSR messages [58]. The use of photographs in CSR reporting offers a cost-effective, easy alternative for legitimizing an action [3], [94] and supports information transparency for all stakeholders [77]. Photographs may become an effective device to legitimize the company's actions as stakeholders tend to consider their representations of "reality" [21]. Therefore, visuals such as photographs can be used in CSR reporting to legitimize the company's actions that do not go along with reality.

The photographs included in a CSR report may be used as a legitimation tool and as part of the impression management strategy [3], [21] to establish a positive relationship with stakeholders [26]. However, extant research on using photographs as a legitimation tool is scarce [21], [45]. [21] found

that using photographs about CSR can be an alternative for companies to help with their impression management and consolidate their social legitimation. This is supported by [45], who states that companies that use photographs in their CSR reports tend to disclose CSR information positively, hoping that stakeholders may form positive perceptions of them.

## RESEARCH METHOD

This research employed a visual content analysis to analyze the meaning behind the usage of photographs in CSR disclosures. Visual content analysis is a systematic observational method used to analyze and classify visual representations such as photographs [9]. This research uses data in the form of photographs from the sustainability reports of mining companies listed on the Indonesia Stock Exchange (IDX) in 2020. Mining companies were selected as these companies caused considerable damage to the environment [61]. Meanwhile, the year 2020 was selected because, in the year, as many as 45 mining-related conflicts were recorded,

which resulted in over 700,000 hectares of damaged land [76]. The sample consisted of 43 mining companies listed on the IDX in 2020. Sampling was conducted using the purposive sampling method to all companies (n = 48) except those that did not report their CSR in their annual or sustainability reports in 2020 (n = 5). Photographs from 19 sustainability reports and 24 annual reports were further analyzed.

There were a total of 1,823 photographs involved in this research, of which 1,038 were from sustainability reports, and 785 were from annual reports of mining companies. Analysis of photographs in CSR reports went through several steps that were adopted from [3]:

1. First, identify and select CSR-related photographs following the filtering process below:
  - a. The photographs were accompanied by a text or caption relevant to CSR.
  - b. A text or caption did not accompany the photographs, but they bore an association with one of five GRI categories according to the descriptions and techniques provided in Table 1.

**Table 1.** GRI Indicators

Code	GRI Categories	General photographic depiction	Indicators
L	Environmental performance	Photographs depicting sustainability-related practices such as those related to renewable energy, recycling, carbon emissions reduction initiatives, water management, biodiversity, waste management, and general naturalist aspects such as green fields, blue sky, flora, and fauna	L1. Input (energy and water) L2. Output (emissions, effluents, and waste) L3. Biodiversity L4. Transportation
P	Employment and decent work practices	Photographs depicting occupational health and safety (e.g., employees working in a clean and safe work environment, production employees wearing safety helmets and gloves), diversity and equal opportunities as shown by employees of various backgrounds, training and education, employees in liaison with customers and suppliers, teamwork, and employees engaging in activities	P1. Occupational health and safety P2. Training and education for employees P3. Diversity and equal opportunities P4. Remuneration equality between women and men
H	Human rights	Photographs depicting non-discriminatory principles such as image representations of individuals of different genders, ages, races, ethnicities, religions, nationalities or social origins, sexual orientations, and socioeconomic situations	H1. Non-discrimination H2. Freedom of association and cooperation agreements
M	Society	Photographs depicting initiatives, projects, or activities involving the company's interactions with children, teenagers, families, seniors, and other community groups.	M1. Relationships with children and Teenagers M2. Relationships with families M3. Relationships with community groups
T	Product responsibility	Photographs depicting CSR-related practices involving products and services, customer health and safety, and products and services labelling	T1. Customer health and safety T2. Products and services labelling T3. Production process

Source: [21], [40]

2. Classify the photographs downloaded from sustainability reports or annual reports. The classification stages were as follows:
  - a. Classify by CSR type, that is, by coding photographs following five GRI categories (L, P, H, M, or T).
  - b. Classify photographs related to the GRI categories based on the indicators of each corresponding category. In this stage, each photograph was sub-classified into each indicator of the GRI categories presented in Table 1. Every photograph was coded with a number by each indicator of each CSR category.
  - c. Classify based on whether there was a caption or information in the photograph. The CSR-related photographs were coded "1" if they came with captions or information and coded "0" if they did not.

Afterwards, the codes generated were copied to a Microsoft Excel spreadsheet for easier data processing. The number of CSR-related photographs was counted and expressed in percentage of total CSR-related photographs. The results were used to determine the level of CSR disclosure based on salient indicators of each GRI category. Meanwhile, classification by the presence of a caption or information that came with the photograph was intended to figure out the motive for the photograph used, in which case photographs that came with captions or information were more likely to be used for legitimation purposes [3].

The researcher developed a codebook for easier coding procedures. The researcher then conducted some coding reliability tests [52]. Data reliability measurement was performed by independent coders, who were given 20% of photograph data along with the developed codebook [38]. Reliability tests were carried out to compare and see the intercoder consistency in measurement using kappa. According to [35], for intercoder reliability to be considered excellent, it must score a minimum of 0.75. If the score is found to be lower than 0.75, then the differences in coding must be discussed, the components must be redefined, and further clarification must be performed. The results were that the kappa value obtained by coder 1 was 0.96, the kappa value obtained by coder 2 was 0.94, and the kappa value between coder one and coder 2 was 0.98. These results were considered good as they had exceeded the agreed level of 0.75. Therefore, the photographs coding process was resumed.

3. Analyze photographs following the process adopted from [3], [75]. Based on the recommendations, this research sought to disclose the messages depicted by the CSR-related photographs in the sustainability reports or annual

reports. The photographs were analyzed involving their denotative and connotative meanings [8]. Denotation refers to what is there in a photograph, while connotation refers to how it is depicted [8]. In other words, denotation is concerned with meaning that can be directly observed, while connotation is with implicit meaning. The denotative meaning was derived by describing what was present in a photograph that could be directly observed with the senses. Meanwhile, the connotative meaning was derived by connecting signs in the photograph, from which the photograph's meaning was formed.

After denotative and connotative meanings were established, the photographs were then interpreted and studied in greater depth to understand the contexts that were coded in the photographs. In this stage, the legitimation theoretical framework was utilized to interpret the messages or meanings depicted by the CSR-related photographs. The researcher also considered the selected company cases to identify whether the CSR-related photographs used by the companies in their reports were intended to serve legitimation purposes.

## RESULTS AND DISCUSSION

### CSR photos for each mining sub-sector

The coal sub-sector dominates the number of mining companies ( $n=21$ , 48%), and hence, it displays the most photos in its annual or sustainability reports. On the other hand, community photos are displayed mainly by metal and mineral sub-sector companies (41% in Table 2). Five metal and mineral sub-sector companies conflict with the local community. This can negatively impact the company's reputation in the community. Therefore, companies in the metal and mineral sub-sector display more community-related photographs to enhance their images and maintain their legitimacy in the community.

In contrast to the metal and minerals sub-sector, companies in the oil and gas sub-sector display more photos relating to product responsibility (see Table 2) in the form of photos of production processes and sophisticated company machines. The difference is that oil and gas sub-sector companies are minimally involved in community conflict in 2020—for example, only one company out of nine conflicts with the community, which is Medco Energy. Therefore, oil and gas sub-sector companies display more photographs of product responsibility than of the general public. This is an effort by the company to attract investors to invest by displaying photos of sophisticated machines used in the production process [3], [10], [21].

**Table 2.** Total of photos for each mining sub-sector

Category GRI	Coal sub-sector	Metals & minerals sub-sector	Oil & gas sub-sector	Total
Society	318 (31,30%)	193 (40,55%)	83 (25,08%)	594 (32,58%)
Environmental performance	304 (29,92%)	129 (27,10%)	77 (23,26%)	510 (27,98%)
Employment and decent work practices	200 (19,69%)	95 (19,96%)	56 (16,92%)	351 (19,25%)
Product responsibility	163 (16,04%)	48 (10,08%)	100 (30,21%)	311 (17,08%)
Human rights	31 (3,05%)	11 (2,31%)	15 (4,53%)	57 (3,13%)
<b>Total</b>	<b>1016 (100,00%)</b>	<b>476 (100,00%)</b>	<b>331 (100,00%)</b>	<b>1823 (100,00%)</b>

### Photos with and without captions

This research also classified the usage of photographs that came with a caption and that did not come from each GRI category. As can be seen in Table 3, captionless photographs (n = 1,007) outnumbered captioned photographs (n = 816), except in the society category. In this research, captionless photographs were commonly used in contexts related to the environment. The captionless photographs presented in the reports carried clear messages, allowing readers to understand what was meant by the photographs (e.g., Figure 1). Therefore, the companies did not add captions or information to the photographs. Photographs not accompanied by texts or information were strategically used for impressive CSR publication [21]. Textless photographs could create positive images of the companies, which might influence the stakeholders' emotions [3].

**Table 3.** Total photos with and without captions

GRI Categories	T	NT	Total
Society	493 (60,42%)	101 (10,03%)	592 (32,58%)
Environmental performance	146 (17,89%)	364 (36,15%)	510 (27,98%)
Employment and decent work practices	112 (13,73%)	239 (23,73%)	351 (19,25%)
Product responsibility	43 (5,27%)	268 (26,61%)	311 (17,06%)
Human rights	22 (2,70%)	35 (3,48%)	57 (3,13%)
<b>Total</b>	<b>816 (100,00%)</b>	<b>1.007 (100,00%)</b>	<b>1.823 (100,00%)</b>

Note: T is the number of photos that were given captions or information, and NT is the number of photographs that were not given captions or information.

On the other hand, captionless photographs were used more for social purposes. Many society-related photographs were displayed with unclear messages. For example, some photographs in this category depicted society members gathering and lounging in chairs (see Figure 2). Such photographs needed clear messages for readers. Therefore, the company added captions or information to help stakeholders interpret intended messages. This use of captions or information to accompany the photographs aimed to show that the companies

performed the actions to earn readers' legitimation [82]. Companies used captioned photographs to make their sustainability messages explicit and to give a higher degree of legitimation to increase the organizations' value [32]. Caption use ensured that legitimation was not only perception-based but also concrete to a greater degree [3].



**Figure 1.** Photos related to the environment without captions or descriptions (Source: [30], [41], [95])



Caption: Free checkup and treatment for the people of Sidomulyo on October 10, 2020



Caption: Provision of Supplementary Food (PMT) for mothers and toddlers in DPM mining site villages

**Figure 1.** Society-related photos with their caption (Source: [2], [16])

## Society-Related Photographs

The research results showed that of the five GRI categories, the society category had more photographs than other categories (see Table 3). Most photographs in this category depicted the companies' relationship with various community groups. Society-related photographs illustrated the companies' involvement in social activities, such as the disbursement of aid and their awareness of the education of school children around mining sites. This amount of society-related photograph use was attributed to the fact that in 2020 the COVID-19 pandemic was introduced to Indonesia, during which many people were affected. This pandemic led the government to implement people's activity restriction policies which caused an economic downturn [36]. As such, companies believed that implementing CSR during the pandemic period was the most appropriate measure to be considered as a "social investment" for local people [86]. Therefore, the companies took the chance to show the public their positive images for impression management.

Mining still garners hostile scepticism from society due to the negative impacts of mining operations [25], [68]. Some companies are implicated in conflicts with society, where mining is believed to have a severe environmental impact. Such conflicts threaten the companies' legitimation as mining operations are deemed to breach the social contract with society [33], [70], thus leading to society's negative scepticism that may damage the companies' reputation [59]. Given that a social contract breach would impact the companies' survivability, the companies must showcase their improvement measures to maintain their legitimation in society [43]. Using society-related photographs is believed to create company value in the long term and earn legitimation from society [3].

The society-related photographs also featured children in the companies' annual reports or sustainability reports. Such depictions of children tend to show the company's concern for children's future and generations to come [10], [77]. Two companies displayed children's images on their report covers. The cover of Medco Energy (ME)'s report (see Figure 3) showed an elementary school child holding a handphone while smiling, and the cover of Merdeka Copper Gold (MCG)'s report (see Figure 3) showed some students and a teacher observing a globe. Those photographs must have been relevant to ME's and MCG's businesses. MCG was involved in a case with Banyuwangi people who disapproved of the presence of a mining company in the area where they lived [80]. This is because they believed that mining operations would damage their environment. MCG used an image of children and

attempted to leave an impression that it cared about future generations. However, its activities were destructive to the environment and unsafe for children and future generations. Therefore, the company used a photograph with children as a legitimation tool to convince stakeholders that it operated within the acceptable boundaries and norms in society.



**Figure 3.** The appearance of children's images on the cover of the report (Source: [64]-[65])

Family photographs were also strategically used for visual rhetoric purposes, which could influence stakeholders' perceptions [77]. For example, some companies displayed pictures of a mother with her child and employees visiting people's homes to distribute aid. Companies also performed routine toddler health checkups by visiting people from home to home to avoid crowds amid COVID-19. Those photographs were used to leave an impression that the companies cared about families living around mining sites.

Mining companies attempt to show concern and care for society in their reporting. This is intended to improve the company's poor reputation resulting from negative publicity in the media [22]. A negative company reputation will impact investors' interest in investing in the company [42]. Therefore, companies disclose CSR activities as one of their practices to influence investors' perceptions. CSR disclosure demonstrates a company's concern for the environment, enhancing its reputation [66]. If the reputation of the mining company is positive, investors will be interested in investing in the company [88].

## Environment-Related Photographs

Photographs also common in CSR reporting were environment-related (475 photographs in Table 3). Some environment-related photographs showed employees conducting river wastewater quality measurement, waste treatment, tree planting, and animal conservation. They also showed companies' transportation modes used in production processes. These photographs were included in CSR reports as a form of companies' production activity optimization. Photographs related to the environment mostly depicted biodiversities, such as

those where employees were shown to be directly involved in tree planting and rare animal monitoring around mining sites. Mining operations may seriously impact biodiversity, including the extinction of rare animals around mining sites [10], [11]. Some companies displayed photographs of state-protected species, such as the proboscis's monkey or *bekantan*<sup>1</sup>, and other rare birds, to show that the species found around mining areas were still well-conserved.

Nonetheless, the environment around mining areas had become highly unsafe for animals. The photos are intended to divert attention from endangered flora and fauna. This message is repeated with many similar photos that spread throughout the report, which helps the company maintain legitimacy in the eyes of the public and government [81].

Not only does it cause animal extinction, but mining operations also influence seawater [6], [57]. The waste from mining activities will end up in the sea, polluting the seawater and driving fish ecosystems to extinction. Some companies displayed photographs of clear seawater (see Figure 4a), and employees took seawater samples to determine whether the seawater was polluted (see Figure 4b). These photographs gave the impression that the companies were concerned with the seawater near mining sites. These companies used photographs of seawater that appeared clear and employees taking seawater samples as a legitimization tool to convince stakeholders that they were operating within the boundaries and norms acceptable to society. The symbolic message the photographs delivered was reasonably straightforward; that is, the companies created an image as companies that did not cause pollution to the marine ecosystem.



**Figure 2a.** The sea looks clean



**Figure 4b.** Water sampling by employees (Source: [7], [14], [24], [95])

In many cases, mining activities led to grave environmental damage [11], [68]. For example, in Indonesia back in 2020, eight mining companies were involved in conflicts with society for having caused pollution and destruction to the environment. This constituted negative information about the companies, which could damage their credibility and mar their reputation [49]. Therefore, one of the tactics for salvaging the companies' reputation was to publish CSR reports related to the environment. This step may help the companies rebuild their reputation and protect their image against negative publicity in the media, or it may also help recover their reputation [96].

Furthermore, the companies may respond to incidents threatening their legitimization using photographs in their reports [81]. The present study showed that companies inflicted in environmental cases displayed more photographs than those not involved in any environmental cases. For instance, Bumi Resource Mineral presented more environment-related photographs ( $n = 115$ ) than Alfa Energy ( $n = 13$ ), which was not involved in any conflict case. The explanation would be that companies used environment-related photographs to amend their legitimization from the negative publicity they received [3]. In the presence of negative publicity, companies attempt to communicate CSR by highlighting positive information and covering up negative information [12]. The company attempts to influence stakeholders' perceptions and obtain a favourable impression from them [21].

One of the companies that had to deal with a conflict case was Merdeka Copper Gold (MCF), against which local communities protested the mining operations of its subsidiary, PT Bumi Suksessindo, which had polluted the environment [80]. One communication tactic MCG used was to make sustainability reports with more photographs showing the CSR activities conducted by PT Bumi Suksessindo. In addition, textual narrations more often accompanied the environment-related photographs shown in the reports to make the messages the photographs tried to deliver clear. This served as an effort the company undertook to form positive scepticism in both society and stakeholders in order to create value in the long term [33], [43], [82].

### Employment and Decent Work Practices-Related Photographs

Photographs of employment and decent work practices (337 in Table 3) included using safety equipment and employees attending training. Diversity among employees was also apparent in photographs related to occupational practices, including diversity in gender. This featuring of

gender-based diversity was an effort of the companies to convince stakeholders that their operations were ethical and discrimination-free [74]. In addition, photographs related to employment and decent work practices were intended to publicize the companies' internal CSR practices, such as those related to their employee's health and safety [21].

The most prominent indicators concerning employment and decent work practices were occupational health and safety. For example, some companies displayed photographs of employees wearing masks, personal protective equipment, and other equipment to prevent COVID-19 transmission in the companies' areas. The photographs also showed employees having their body temperatures checked before entering the company area and sprayed with disinfectant to prevent COVID-19 transmission in the production area. This reflects the companies' effort to leave an impression that they took part in the government's efforts to handle COVID-19 problems in Indonesia and that they cared about the health and safety of all of their employees.

Photographs of occupational safety were shown with employees wearing personal protective equipment at work, such as safety protective glasses, gloves, shoes, and helmets. Furthermore, some companies also presented photographs of employees being at a height wearing special personal protective equipment like harnesses, as well as employees wearing an apron and gloves when performing welding. Mining operating activities put employees at risk of potential occupational accidents [78]. Therefore, companies displayed photographs of employees wearing safety equipment at work to give an impression that they made certain that the employees were safe during work and were concerned with employees' safety.

Concerning the gender equality indicator, male employee photographs (n = 114) were higher in number than their female counterparts (n = 61). The companies put to display photographs with women and men in one frame, with the latter outnumbering the former (see Figure 5). This reflects discriminatory behaviour, where the companies preferred showing men, reluctant to represent women if unassisted by men [85], [92]. Women faced more obstacles at work than men, which could obstruct their career opportunities [58]. The obstacles could take the form of culture that prevailed at the companies, including the persisting gender-based stereotypes in the mining sector [97]. Most of the work in the mining sector is considered men's work [97], reflecting discrimination against women [73]. The mining industry has been criticized for prioritizing masculinity and rejecting femininity [57]. Mining activities bring challenges, opportunities, and risks for women [44], leading to a slight chance for women to work and pursue careers in the mining field.



Figure 5. Male and female employees (Source: [17], [46], [90])

In mining, women are more often represented in managerial positions (n = 34) than in manual labour (n = 10). This is because of the stereotype that women are less able and less productive [44]. In addition, women are physically weaker than men [57], [58]. For this reason, mining companies find it preferable to assign women to managerial positions. However, some showed photographs of women in manual work as truck drivers (see Figure 6). Several companies recruited women to drive trucks and operate machinery as they often found female workers to have impressive safety records [74]. This is because women usually heed rules, comply with health and safety regulations, and work reliably [92]. Including women's photographs allowed stakeholders to judge how the companies respected and contributed to gender equality in every aspect of their activities [44]. Companies made gender-related disclosures to give the impression that gender-based discrimination was non-existent in their environment.



Figure 6. Female employee driving a truck (Source: [15], [24], [46])

**Product Responsibility-Related Photographs**

Concerning product responsibility, as many as 299 (16.97%) photographs were displayed, including photographs depicting the production process, product labelling, and finished product monitoring. [77] said that images related to product images and



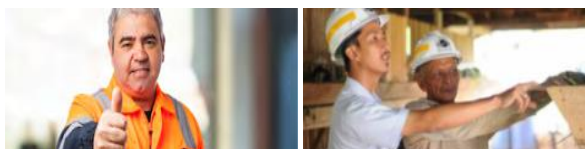
production processes are displayed less frequently than images of people and the environment because the meaning contained will be less clear if no accompanying text exists. Many companies also included photographs of the machines used to optimize their operating activities. This is an attempt to show stakeholders that the products produced were processed using state-of-the-art machines, hence the high quality. Moreover, some employees were seen in photographs checking finished products and setting them in one room (see Figure 7). There was an impression that the companies put efforts into maintaining the quality of their products before shipping them to customers.



**Figure 7.** Employees checking product quality (Source: [91])

### Human Rights-Related Photographs

Photographs related to human rights were the lowest in the number of all categories since disclosures on human rights were more often made through narrations than photographs. Some photographs depicted employees of advanced age (see Figure 8a). These photographs showed that the companies were non-discriminatory age-wise, where senior employees were allowed to remain in service. Figure 8b shows photographs concerning local customs, such as customs on buildings, dances, and costumes (see Figure 8b). Through these photographs, the companies intended to create the impression that they honoured diversity, opposed racial discrimination and respected the customs prevailing in their areas.



**Figure 8a.** Old employees



**Figure 8b.** Local Custom (Source: [4], [15], [46], [65])

### CONCLUSION

This research aims to identify and study CSR disclosures through photographs in annual reports or sustainability reports of mining companies listed on the IDX. Several important findings were made in this research. First, photos without captions are intended to give the readers the freedom to interpret the message in the photos. In contrast, photos with captions are intended to make it easier for readers to interpret the intended message, as the message conveyed by the photo alone is limited. Second, society was the GRI component most frequently disclosed. The reason was that mining companies were still judged by local communities negatively, which could threaten the companies' legitimacy; therefore, the companies attempted to make remedies by using multiple photographs related to society. Those photographs were used by companies inflicted in conflicts with society to maintain their legitimacy. Environment-related photographs were the second most common, aimed at making remedies for the negative publicity received for polluting the environment. Third, the research also found that men were represented to a greater extent than women. This indicated that mining was men's work.

This study contributes to the literature on visual disclosures by analyzing photographic meanings through visual content analysis. This research suggests that stakeholders should be more observant and cautious when interpreting messages from photos, particularly those in CSR reports of mining companies involved in the community. Companies involved in conflicts display more photographs to influence reader perceptions and improve their image. Consequently, stakeholders must exercise caution and check other news sources related to the company and avoid being misled by the abundance of images displayed. The findings of this study can also be used to encourage stakeholders to receive CSR information more selectively. This research only used a single research period. Therefore, future studies may use more than one period to see a repetition of photographs used in sustainability reports or annual reports from year to year.

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