Envisioning Legitimacy: Visual Dimensions of NGO Annual Reports

Abstract

Purpose

This paper explores the communication of legitimacy in the annual reports of NGOs, focusing specifically on the function of images. The visual mode of discourse and meaning construction has to date only scarcely been explored in legitimacy research, especially in the NGO context.

Design/methodology/approach

Distinguishing between normative, regulatory, cognitive, and outcome legitimacy, the paper inquires into the kinds of legitimacy that NGOs communicate to their constituents and the claims that predominate. Turning to research on impression management, it explores whether and how organizations use images as symbolic mechanisms of legitimacy. Finally, the paper considers the socio-cultural implications of these legitimation strategies for beneficiary groups, donor communities, and the organizations themselves.

Findings

A qualitative content analysis of images in the reports of the eight influential members of the US-based Global Emergency Response Coalition confirms the widespread presence of legitimacy claims in NGO visual communications, with normative (especially need) and output (especially implementation) categories predominating. However, these practices are potentially contradictory; measures to increase legitimacy to and of donors result in forms of beneficiary exclusion and reduction. Strategies of impression management, namely self-promotion, ingratiation, and exemplification, appear to shape these NGO representative logics.

Originality/value

The results of this study extend prior research into legitimacy, legitimation, and impression management in and beyond the nongovernmental sector by differentiating among categories of legitimacy and incorporating images as the object of analysis. In this capacity, they also support and augment the emerging literature on imagery use in NGO annual reports.

Keywords

NGOs, annual reports, imagery, legitimacy, impression management

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1. Introduction

Transnational civil society derives moral weight from its claim to work in the interests of humanity in general. For aid agencies, this stems from the humanitarian imperative to provide care wherever there is suffering. For human rights organizations, it is because humans are entitled to rights by virtue of being a person. For environmental groups as well, it is apparent that the externalities of development do not recognize national borders but implicate humanity at large. Collectively, these organizations defend causes such as human rights, fair trade, and sustainability; endorse ethical principles including fairness, justice, and respect; and are seen as 'civilizing' globalization by democratizing from below (Agyemang *et al.*, 2019). While these developments have been attributed to a number of different (interrelated) variables, several commentators have emphasized the central role that the ideological basis of these organizations and their ethicality have played to enable them to take a prominent position in global politics; forge close links with their beneficiary communities; and earn themselves a distinct place in society (Van Til, 2000).

If this characterization rings somewhat hollow today, it is because nongovernmental organizations (NGOs) have recently faced something of a popular backlash. Opinion polls show that public trust of NGOs is much the same as that of corporations and that the normative claims of these organizations are no longer accepted at face value by society (Edelman, 2019). Gaps between the moral claims of international NGOs and their actions and behaviors (Fassin, 2009), including the recent incidents of exploitation and abuse and bullying and harassment at major (UK) NGOs, have called into question the intentions of NGOs. More generally, concerns about the impact on long term societal development have led critics to ask whether the NGO phenomenon has been overrated (Banks *et al.*, 2015). In the humanitarian sector, on which this paper focuses, these dynamics have been experienced as a "crisis of legitimacy" (Kennedy, 2019).

Confronted with general malaise and specific challenges, NGOs engage in efforts to repair and reclaim their legitimacy – societal perceptions of desirability, propriety, and appropriateness (Suchman, 1995). Recognizing the divergent groups that they interact with, NGO legitimacy is negotiated as part of a complex web of relationships (Pallas *et al.*, 2015) – NGOs must remain attentive to and juggle the expectations of various constituent groups to ensure continued financial support, while simultaneously maintaining authority as representatives of beneficiary communities. While legitimation efforts may take place through organizational actions, particularly insofar as beneficiary communities are concerned, communicative practices also play a critical role. Lee *et al.* (2012) suggest that for constituents who are distant from their organizations, for example, shareholders with transnational companies and donors with NGOs, information provision may be the only way to earn legitimacy and cultivate constituent trust.

This study investigates NGO legitimacy and legitimation practices, especially the communicative dimensions, by analyzing the imagery in humanitarian annual reports. While organizations can and do avail themselves of a wide array of media tools, including most recently social media platforms (Karunakaran *et al.*, 2022), the annual report – a powerful and epistemic medium of communication – plays an important role in securing organizational legitimacy (Kent & Zunker, 2013; Ogden & Clarke, 2005). Specifically, as a technology of accountability, annual reports provide organizations a means to report on their performances, that is, on the effectiveness of their activities, and also communicate details about their characteristics and values so as to align them to the belief systems of constituents from whom they seek legitimacy (on UK NGOs, see Davison, 2010; Dhanani & Connolly, 2015; see also Suchman, 1995). This

said, the formality of the report that offers audiences a sense of authenticity and reliability belies the more symbolic forms of legitimation that may be used to influence audience perceptions. Indeed, the connections between impression management and legitimacy have increasingly been documented in the accounting literature (e.g. Corazza *et al.*, 2020; Edgar *et al.*, 2018; Perkiss *et al.*, 2021).

Within the rubric of organizational communications, images are understood to be central to legitimation efforts (e.g. Meyer *et al.*, 2013) and, as research on sustainability reports has established, used symbolically to influence audience perceptions (e.g. Boiral, 2016; Cooper & Slack, 2015; Hrasky, 2012). This is because, as Davison (2014, p. 22) explains, images "lie at a complex crossroads between reality and creation, objectivity and subjectivity, incremental information and impression management, where the nature of 'reality', 'representational faithfulness' or 'truth' is often elusive." For example, the indexical character of photographs enables organizations to present a particular version of reality, and research into corporate organizations links these forms of 'evidence-displaying' to broader strategies of impression management (Bansal & Kistruck, 2006; Bolino *et al.*, 2008). Thus, as Meyer *et al.* (2013, p. 490) propose, visual analysis "can grant new insights into agenda-setting activities, strategic issues management, balancing of multiple stakeholders' expectations, impression management or strategic responses to institutional pressures and complexity."

NGOs, legitimacy, impression management, and visuals are all widely studied in accounting, though rarely in combination. Research into NGOs has been dominated by studies of accountability, which at best pay only a cursory attention to legitimacy (Agyemang *et al.*, 2019). Similarly, research into organizational legitimacy and impression management has focused almost exclusively on for-profit organizations (e.g. Suchman, 1995) and, as Deegan (2019, p. 2317) notes in a retrospective, accounting approaches rarely differentiate among institutional contexts. In one of the rare forays into the topic, Conway *et al.* (2015) demonstrate that NGOs use accounting narratives to engage in legitimation strategies and manage impressions in response to threat. Whether the focus is on nonprofits or for-profits, legitimacy and impression management research has generally emphasized textual messages over images (c.f. Cooper & Slack, 2015; Hrasky, 2012, on corporations). As for visuals, research in accounting has examined what this mode of communication can do for organizations (and their audiences) and also how images in annual reports may serve to reflect and reinforce the social and cultural spaces in which they are produced and used (e.g. Benschop & Meihuizen, 2002; Kuasirikun, 2011). Here, too, the main focus has been on corporations, especially in research into annual reports – in a review of 83 visual accounting articles, Davison (2015, p. 148) documented only one study of NGOs, though some research has since been published (e.g. Dhanani, 2019).

Humanitarianism, on which this paper focuses, provides fertile terrain for exploring the visual dimensions of legitimacy in the nonprofit world. First, prior research on the sector has established the centrality of imagery in building relations of care across borders and in constituting humanitarians themselves as beneficent actors. As Chouliaraki (2013) notes, images create both short- and long-term impact on public perceptions of zones of crisis and development. Moreover, Davison (2007) and Käpylä and Kennedy (2014) find that imagery enables NGOs to engage their audiences at an affective level to draw them in through vivid and emotive portrayals. Second, outside of the accounting mainstream (see Deegan, 2019), the literature on legitimacy recognizes that the type of an organization plays a key role in shaping its legitimacy dynamics (Molecke & Pinkse, 2020; Pallas *et al.*, 2015; Vestergaard, 2014). Vestergaard (2014, p. 512) explains that while commercial organizations present '*offers* to the public', NGOs present *claims* – basic moral claims as to the worthiness of beneficiaries for assistance and the common humanity of the publics to whom the claim is made. Inasmuch as accounting research on impression management and legitimation has prioritized the study of for-profits, this study

starts from the premise that nonprofit legitimacy practices may diverge from more familiar corporate frameworks.

Taking an interdisciplinary approach, the authors begin by bridging the research on NGO legitimacy on the one hand with lessons from the humanitarian literature on imagery on the other. They pose three related questions. First, what kinds of legitimacy claims manifest in NGO photographs and which claims predominate? Second, turning to research on impression management, the study explores whether and how organizational images function as symbolic mechanisms of legitimacy. Third, what are the socio-cultural implications of NGO visual practices – for organizations as well as for their constituents?

To address these research questions, the authors examine 211 photographs in the 2016 annual reports of eight of the largest US-based humanitarian organizations, namely the members of the Global Emergency Response Coalition (GERC), using a qualitative content analysis (QCA) approach. Following Ossewaarde *et al.* (2008), they present a framework for conceptualizing the visual mode of NGO legitimation. Distinguishing between four dimensions of legitimacy – normative (principled), regulatory (legal), cognitive (expertise) – and output (effectiveness), they develop the visual aspects of each in conversation with the social science literature on humanitarian imagery. The authors then turn to Bolino *et al.* (2008) and Bansal and Kistruck (2006) to outline illustrative mechanisms of impression management and to assess the ways in which images may symbolically influence audience perceptions. Finally, they reflect on the power dynamics among different actors that emerge from the NGO legitimacy claims and tactics of impression management.

To preview the findings, the analysis confirms the widespread presence of legitimacy claims in NGO visual communications, with normative (especially need) and output (especially implementation) categories predominating. However, it also reveals that these visual practices are not unproblematic; in particular, they show internal contradictions in the unfolding of humanitarian legitimacy, with the organizational imperative to demonstrate results seen as undermining the agency and, hence, humanity of beneficiary communities. The authors then develop a vocabulary for exploring the forms of exclusion and reduction that occur through NGO imagery. Specifically, they identify the strategic logics of self-promotion, ingratiation, and exemplification by which NGOs communicate their work and values.

The study contributes in three main ways to the literature on NGOs in accounting. First, it extends prior research into legitimacy and impression management, especially the work of Conway *et al.* (2015), which has focused on analysis of written materials, through a detailed visual analysis. In the process, and second, this study responds to Deegan (2019)'s call to consider different sub-components of legitimacy, and thereby to move beyond the accounting literature's prevailing dichotomous framing (i.e. organizations are *either* legitimate or illegitimate) to capture the different kinds of legitimacy claims and the possible tensions and contradictions among them. Third, complementing emergent research into visual imagery in annual reporting, particularly by NGOs (Davison, 2007; Dhanani, 2019), the study elucidates organizational logics as well as the wider socio-cultural consequences of communication practices. In so doing, it examines the US nonprofit sector, the world's largest, which similar research to date has neglected.

2.   NGOs, Legitimacy, and Impression Management

Legitimacy refers to the "generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions" (Suchman, 1995, p. 574). It enables organizations to "operate

with the general consent of peoples, governments, companies and non-state groups around the world" (Slim, 2002). Inasmuch as legitimacy forms a sort of social contract between an organization and the public, managing public perceptions is key to sustaining the authority of organizations, for-profit (Deegan, 2019; O'Dwyer *et al.*, 2011) and nonprofit alike (Conway *et al.*, 2015; Reus-Smit, 2007; Slim, 2002).

Research on various types of organizations has established that legitimacy is neither naturally occurring nor constant in time and space; it must be cultivated, sustained, and defended (Conway *et al.*, 2015; Deegan, 2019; O'Dwyer *et al.*, 2011; Vestergaard, 2014). NGOs engage in strategies of legitimation, characterized, as Reus-Smit (2007, p. 159) explains, "by actors seeking to justify their identities, interests, practices, or institutional designs." Legitimation may take place through different modes including the actions of organizations and their communicative practices (Lee *et al.*, 2012). In both instances, legitimation may be *substantive*, reflecting genuine change and commitment to corporate aims, structures, actions, and/or activities, and/or *symbolic*, intended to transform constituent perceptions (Hrasky, 2012).

Because symbolism targets audience perceptions of an organization, these kinds of legitimation practices have been understood as "impression management", in the corporate literature (e.g. Corazza *et al.*, 2020; Ogden & Clarke, 2005). According to scholars of impression management, organizations craft their communications (consciously or subconsciously) to convey a particular image of themselves, especially in ambiguous situations, for instance, in the absence of clear disclosure guidelines (Bolino *et al.*, 2008). This is especially the case for NGOs, given their extensive reliance on qualitative content to convey their accountability (Dhanani & Connolly, 2012), and, indeed, the applicability of the impression management approach to NGO research has been demonstrated by Conway *et al.* (2015).

The accounting and management literature recognizes a panoply of types of impression management, with Bolino *et al.* (2008) listing 31 different tactics. Mohamed *et al.* (1999), distinguish between assertive and defensive *functions* of impression management, while Bansal and Kistruck (2006) differentiate between demonstrative and illustrative impression management *forms*. Assertive tactics proactively attempt to enhance an organization's image, often in response to general concerns about legitimacy (such as those currently faced by the NGO sector). Typically, they seek to maximize the perception of good (Bolino *et al.*, 2008). In contrast, defensive impression management responds to specific threats to legitimacy and image and reputational damage; such tactics seek to minimize the resulting negative perceptions, though organizations may also co-present positive news stories (Bolino *et al.*, 2008). The form of impression management varies by specificity and complexity. Demonstrative impression management discloses detailed and substantial information about an organization's practices, often with quantitative and technical information and specific accounts of achievements/failures. In contrast, illustrative impression management conveys information in a quick and uncomplicated manner with few details.

The observations made thus far, and the research used to support them, span organization types. That is, whether the organizations in question are corporations or NGOs, legitimacy refers to perceived desirability, propriety, or appropriateness; legitimacy has been understood as a social contract; and legitimacy must be analyzed and defended, often strategically. In a recent retrospective on the topic, Deegan (2019, p. 2317) suggests that legitimacy theory has achieved dominance in the accounting literature as a parsimonious and powerful explanation for organizational behavior. However, this theoretical simplicity has led to shortcomings in much of the existing research. In analyzing visual legitimation in an NGO context, we contribute to addressing three of these weaknesses.

First, accounting approaches to legitimacy theory often assume that managerial motivations do not vary across context – national, cultural, or institutional (Deegan, 2019, p. 2317). As noted in the introduction, though, outside of the accounting literature it is increasingly accepted that organization type matters, especially for NGOs, which rely on values and ethics for public support. In other words, the motivations of managers and the expectations of audiences will vary in nonprofits compared to other actors, and even across nonprofits. In humanitarianism, legitimacy traditionally arises out of the moral selflessness of the act; it is embodied in the charitable aid worker who acts in the interests of humanity when states fail to fulfill their duties (Kennedy, 2019). Humanitarians are ethically oriented by mission and, at least in ideal type, by practice, that is, how they engage in their activities (IFRC, 1994). Increasingly, though, stung by public distrust, internally riven, NGOs – humanitarian included – can no longer rely on their normative claims and have instead been compelled to reconsider their action orientations (Agyemang *et al.*, 2019; Kennedy, 2019; Ossewaarde *et al.*, 2008; Vestergaard, 2014).

Second, Deegan (2019, p. 2318) diagnoses a tendency in the accounting literature to treat legitimacy as a dichotomous variable – it is present or absent. For Deegan, this means that even Suchman (1995)'s much-used definition – which identifies pragmatic, moral, and cognitive categories – has been underutilized. The categories of legitimacy merit further exploration. We agree, and we would go even further. Suchman's framework is ubiquitous in the corporate organization literature, but (even if fully utilized) its direct applicability to NGOs is not straightforward. For NGOs, efforts to gain legitimacy are complicated by the very morality that underlies their existence, particularly from the perspective of their funders and supporters, who are in a privileged position to choose to (dis)engage in altruistic activities. Efforts to claim legitimacy from 'upward' stakeholders therefore need to address the perceived validity of the moral claims that NGOs present. As such, while research on NGO legitimacy is broadly compatible with Suchman's framework, scholarship in this area has more comprehensively theorized the "normative" (Ossewaarde *et al.*, 2008), "moral" (Pallas *et al.*, 2015), and "value" (Collingwood, 2006) dimensions of NGO practice, while also addressing pragmatic questions of technique, legality, and impact.

Following from this, the sources of legitimacy may enter into tension and even contradict. As Thrandardottir (2015) explains, NGOs are pushed, pulled, and driven in multiple directions to cater to multiple constituents such that the critiques to which they are subjected, and their responses, may not always cohere. For example, O'Dwyer *et al.* (2011) explore tensions between moral and pragmatic legitimacy in their study of sustainability reporting, whereby the "right thing to do" from a constituent perspective may not always be in the organization's best interests. Similarly, Ossewaarde *et al.* (2008) diagnose multiple contradictions in the humanitarian sector at the grassroots level, particularly tensions between humanitarianism's universalist aspirations (normative legitimacy) and the selective and uninformed aid that results from donor expectations that goods be distributed quickly (output legitimacy).

Third, Deegan (2019, p. 2319) suggests that the "strategic" thrust of the literature leads many scholars to ignore broader systems and power imbalances and hence how particular disclosure strategies "can be used to legitimise certain structures, or institutions within society that benefits some members of society to the detriment of other societal members." This is especially the case in humanitarianism, given the power of donor states over NGOs (Barnett, 2005, pp. 731-732) and the power of NGOs, in turn, as transmitters and translators of distant suffering (Kennedy, 2009). Given that communicative strategies may have broader societal consequences (e.g. Vaara & Tienari, 2008), analysis of verbal and visual legitimation must attend to the differential power relations among the actors implicated in legitimating efforts – among the subjects and objects of narration.

The next section develops a framework for conceptualizing the visual mode of NGO legitimation and potential techniques of visual impression management.

3.   NGO Visual Imagery: A Framework for Legitimacy and Impression Management

3.1   Operationalizing Visual Legitimacy

The authors build on Ossewaarde *et al.* (2008)'s legitimacy framework to conceptualize the visual modes of NGO legitimation. This framework allows the authors to respond to Deegan (2019)'s call to move beyond dichotomous framings of legitimacy – as present or absent – and to disaggregate legitimacy by category – normative, regulatory, cognitive, and output. Moreover, the framework's focus on institutional context ensures that it is attentive to NGOs – addressing their specific principles and practices. In this way, the authors extend Suchman's popular legitimacy conceptualization and adapt it to the nonprofit context. Even if terminology varies, the categories outlined below have wide support in the literature on NGOs in accounting and beyond (Table 1; Column 2).

For Ossewaarde *et al.* (2008)*, normative* legitimacy is founded in human interest and manifests itself as a felt responsibility by NGOs for the fate of victims. In humanitarianism, normative legitimacy is encapsulated by the humanitarian imperative, which claims that humanitarian assistance is a "fundamental humanitarian principle which should be enjoyed by all citizens of all countries" (IFRC, 1994), and is bolstered by supporting principles like impartiality, independence, and, for at least some, neutrality. *Regulatory* legitimacy arises out of the collective belief in the legality and official status of international law and is seen in conformity to, and upholding of, international legal systems. For humanitarians, regulatory legitimacy translates into lobbying, negotiating, public condemnation, and other means of promoting rule compliance. *Cognitive* legitimacy is rooted in the technical expertise of professional aid workers and in freedom from domination. Humanitarians are cognitively legitimate when they self-present as experts, skilled and professional, and current with trends and developments. According to Scott (2013, p. 68), cognitive legitimacy is "cultural" in that professional rules are constitutive: they define the content of expertise and best practice and may be internalized as taken-for-granted across organizational fields. Finally, *output* legitimacy refers to evidence of NGOs accomplishing their objectives and closely relates to, and is strengthened by, accountability. In humanitarianism, output legitimacy is apparent in evaluation and monitoring, information and communications technology, and inter-agency collaboration. Moreover, responsiveness to funder and donor expectations is increasingly important (Banks *et al.*, 2015; Duval *et al.*, 2015), as is transparency – openness about organizational successes and failures.

Insert Table 1 here

Conceptualization of the visual mode of legitimation was informed by a joint reading of the literature on NGO legitimacy (guided by Ossewaarde *et al.*, 2008), to establish the parameters of legitimacy in an NGO context (Section 2), and the social science literature on humanitarian imagery, to determine visual manifestations of legitimacy claims in humanitarianism. The humanitarian literature, which includes accounting papers by Davison (2007) and Dhanani (2019), has demonstrated the importance of imagery in producing NGOs as particular kinds of organizations, invested with values and operating procedures. For Käpylä and Kennedy (2014), humanitarian images rely on socially meaningful narrative frames that make NGOs intelligible as humanitarian organizations while for Davison (2007), they enable agencies to balance their corporate and charitable dimensions. Images, as Manzo (2008, p. 638) analyzes, may reinforce the legitimacy of aid agencies by expressing humanitarian ideals and values and producing them

as rights-based organizations. From various disciplinary perspectives, research on visual imagery in traditional and online campaigns has also called attention to the ways in which images, especially photographs:

- Constitute and position *humanitarian subjects and agents*, often through archetypical characters like victims, helpers, and villains (Davison, 2007, p. 143; Douzinas, 2007, pp. 12-14; Kennedy, 2009);

- *Empower or disempower* active agents and passive victims (Dhanani, 2019; Käpylä & Kennedy, 2014, p. 276; Manzo, 2008, p. 639);

- *Evoke humanitarian principles* like humanity, neutrality, and universality (Chouliaraki, 2013; Käpylä & Kennedy, 2014; Manzo, 2008);

- *Frame and re-contextualize* zones of humanitarian emergency (Kennedy, 2009; Malkki, 1996, p. 388); and

- Elicit and channel *emotional responses to suffering*, such as compassion, guilt, and hope (Boltanski, 1999, p. 60; Käpylä & Kennedy, 2014).

Recognizing that each of Ossewaarde *et al.* (2008)'s dimensions of NGO legitimacy may take several visual forms, the authors formulated the different legitimacy depictions and expectations for each dimension (Table 1, Column 3). These were subsequently translated into codes as part of the coding frame to guide the analysis of the images and associated captions (Column 4). For example, for normative NGO legitimacy (the raison d'être and ethical basis of humanitarian organizations), possible depictions include human need and victim-centric images (Davison, 2007, p. 143; Douzinas, 2007, pp. 12-14; Kennedy, 2009); image content and properties that convey principles such as solidarity and impartiality to which NGOs work (Manzo, 2008); and the rights-based approach that emphasizes beneficiary empowerment and participation (Dhanani, 2019; Kennedy, 2019). Visual expectations for each of the other legitimacy dimensions as developed through the humanitarian literature are detailed in Table 1 (Column 3).

Images afford organizations the opportunity to engage in multiple forms of legitimation across multiple legitimacy dimensions (Table 1). Depictions of empowerment, for example, fit the normative form of legitimacy, as aforementioned. At the same time, to the extent that organizations have succeeded in their attempts to empower beneficiary communities through their projects and activities, empowerment as an outcome fits the output dimension of legitimacy. Similarly, while participatory approaches to humanitarianism reflect organizations' values and therefore constitute a form of normative legitimacy, such practices are arguably also cognitive, in that they reflect prevailing (but evolving) sectoral logics and understandings of proper professional practice (Barnett, 2005). Such dual possibilities are inescapable in humanitarian research because they reflect humanitarian practice. To cite the widely used Sphere Association (2018, p. 6) handbook, humanitarian standards "are derived from the principle of the right to life with dignity." In other words, the realization (output) of human dignity (normative, regulatory) is linked to the implementation of professional standards (cognitive).

3.2   *Operationalizing Visual Impression Management*

Following Bolino *et al.* (2008)'s forms of impression management, most of which have been applied to narrative disclosures, the authors identify three tactics – self-promotion, ingratiation, and exemplification – that potentially apply to visual imagery. In accordance with

Mohamed *et al.* (1999), all three forms constitute assertive tactics oriented towards remedying a general malaise in organizational legitimacy by maximizing the good. *Self-promotion* seeks to portray organizations as competent and successful and links closely with output legitimacy. Organizations may attempt to convey their achievements through visuals – Bansal and Kistruck (2006) explicitly recognize images as an important source of illustrative impression management, given their perceived realism, credibility, believability, and truthfulness. Bansal and Kistruck (2006) also note that images as illustrative mechanisms can enhance demonstrative measures of impression management by augmenting them with the 'evidence' of success. *Ingratiation* targets organizational audiences: to gain support and approbation, organizations rely on complimentary and flattering techniques. They may also attempt to link their humanitarian efforts to those of their funders and supporters to create a shared belief and value system (Bolino *et al.*, 2008). Finally, *exemplification* is concerned with the demonstration of virtuous qualities, examples of which include dedication and selflessness (Bolino *et al.*, 2008). Table 2 expands on the visual manifestations of these forms of impression management.

<div align="center">**Insert Table 2 here**</div>

4.   Research Approach

Imagery in the 2016 annual reports of the members of the GERC was examined for the study. Formed in 2017, the GERC brings together eight of the largest and most prominent US-based humanitarian organizations. The US is home to the world's largest nonprofit sector (Stroup, 2012) and the GERC organizations play a key role in global disaster response, while also engaging in longer term development activities. Moreover, given their size and prominence (the eight GERC members collectively generated $3.74 billion in income in 2016), not to mention their commitment to campaigning and advocacy, they have an outsized influence on Northern publics' understandings of humanitarianism. Northern publics, in turn, fund these organizations' operations – at levels roughly equal to US government funding – heightening the importance of maintaining legitimacy, and hence credibility, in the eyes of supporters.

Annual reports, as aforementioned, are a key mechanism of accountability and were selected for analysis given the opportunities they provide organizations to legitimate themselves and their activities. This is because, on the one hand, the formality and regulatory nature of annual reports lends authenticity while, on the other, organizations retain considerable flexibility and latitude to create a particular version of their reality. The annual reports published by American NGOs are akin to annual reviews published by British organizations (Davison, 2007; Dhanani & Connolly, 2015); since US organizations submit financial accounts to the Internal Revenue Service on the Form 990, annual reports (or annual reviews, as 3 NGOs labeled them) are deployed principally to narrate on activities and achievements. The 2016 reports were the most current documents available at the time of the data collection. Given the resource-intensive nature of the qualitative research, limiting the analysis to major players allowed for detailed, systematic analysis. In total, 211 photos across the eight organizations were examined.[1]

US humanitarian NGO annual reports have received significantly less attention in accounting than those published by their UK (e.g. Connolly & Dhanani, 2009; Davison, 2007) or Australian (e.g. Conway *et al.*, 2015) counterparts. This is a noteworthy omission because, while national context was not the primary research focus, the authors recognized from the outset that there is academic debate as to the importance of nationality to international NGO practices, which may extend to organizations' legitimacy efforts, and in turn to image production and use. Whereas the literature on transnational civil society emphasizes the shared principles and practices that motivate cross-border activists (e.g. Keck & Sikkink, 1998), other scholars maintain that national origin and hence context greatly shapes variation in NGO tactics. For instance,

Stroup (2012, p. 33) argues that the behaviors and identities of international NGOs based in the US are shaped by "a friendly regulatory environment, a fragmented government willing to work with charities, a wealth of material resources, and social networks that reach into the corporate world." As a result, US NGO practices are governed by norms of efficiency, specifically low overhead, and pragmatism, understood as an outcome-oriented focus. In this, according to Stroup (2012, pp. 44-45, 56), they diverge from UK NGOs, whose national context favors process over outcomes and accords less weight to efficiency. The paper revisits national context in the conclusions.

QCA, described as a category-driven qualitative form of analysis (Schreier, 2012), was employed to code the images and their captions. The process entailed a systematic analysis of the data (Zhang & Wildemuth, 2016) during which the materials were examined for meanings to capture different forms of legitimacy and practices of impression management.[2] In visual research, Pauwels (2011) suggests that the theoretical framework guides the methods for visual data production and analysis. QCA was considered well-suited to the analysis of legitimacy given its explicit consideration of social meanings in visual (and verbal) materials (Krippendorff, 2018): meaning is central to practices of legitimation and impression management as it entails organizational efforts (conscious or subconscious) to produce and utilize images to influence societal perceptions of desirability and appropriateness. Necessarily, distinction between whether an image serves as a record of events (as with evidence in a criminal proceeding) or a construct is important relative to epistemological assumptions (Van Leeuwen & Jewitt, 2004). Whereas a record of an event provides an apparently objective representation of said event, to the extent that images and image use are constructed, they are consciously or subconsciously influenced by the photographer and user, creating in turn an inherent level of subjectivity which lends itself to interpretivist perspectives (Davison, 2015; Lutz & Collins, 1993; Rose, 2016).

One of the strengths of QCA is that it combines an interpretivist orientation with systematic data collection. This lends itself to visual research (e.g. Kuasirikun, 2011) for reasons mentioned earlier, namely that individual images convey multiple messages through their depictions, framing techniques, motifs, and so forth. The coding frame is designed to connect the data source to the broader cultural context from which it gains meaning (Schreier, 2012). Lutz and Collins (1993) explain that when applied to imagery, while QCA may appear to reduce rich images to a series of codes, strong theoretical grounding ensures that each element of the coding process has analytical significance. Lutz and Collins were among the first to apply QCA to visuals, namely to 'third world' images in *National Geographic* magazine. Their coding frame was guided by a strong theoretical literature on race, power, and history, and applied systematically to the data. Moreover, when analyzing the data, the authors explicitly considered the context of the images, that is, the characteristics of *National Geographic* magazine and its core values. Similarly, our study was theoretically informed by legitimacy theory and impression management and supported by the social science literature on humanitarianism, which clarified institutional context and established meanings. It connected the visuals to the wider cultural context in which these NGOs operate, the immediate narrative contexts, and the role of the annual report.

In addition, QCA allows researchers to collect data deductively by drawing on a pre-established coding frame which fosters a high validity (Krippendorff, 2018) and accommodates relatively large sample sizes (Schreier, 2012). The larger sample enables researchers to consider the frequencies and rankings of particular categories and sub-categories and also the associations between them (Wall *et al.*, 2013). This said, the qualitative nature of QCA offers valuable flexibility in the interpretation of data. Specifically, it provides space to record cues that may fall outside of the formal coding framework but are nonetheless relevant to the theories guiding the analysis (Schreier, 2012).

In this study, the first step involved development of a coding frame based on the visualization of legitimacy and impression management practices (Table 1, Column 3 and Table 2). Following two trial runs in which both authors coded a small number of images, the coding frame was finalized. The trial runs enhanced the validity of the coding frame by verifying that definitions were clear, were objectively applicable to the images, and collected the intended data.[3] The frame included items for the possible forms of visual legitimation across the four legitimacy dimensions and tactics of impression management with specified definitions. It captured the core characteristics of the photographed subjects; of the presentational features within the images and of the images themselves; and of the interactions between the images and the surrounding texts including image captions, for example, in accordance with Bansal and Kistruck's idea of demonstrative and illustrative impression management.

Alongside this pro forma exercise, QCA provided flexibility for the authors to make qualitative observations beyond the immediate coding frame. This open-ended space served four functions. First, reflecting the interpretive nature of visual research, elements such as portrayals of aid and humanitarian principles required an apprehension of context, descriptions of which were recorded in the comment box. Second, qualitative observations provided the authors an opportunity to reflect on, and ultimately expand, the initial coding frame. This was especially the case with illustrative narratives, which were incorporated into the frame after persistent notes about impression management consistent with Bansal and Kistruck (2006). Third, following the analysis of individual images, observations were made about each organization in order to capture the cognitive-cultural elements discussed by Scott (2013), namely the taken-for-granted routines and scripts that characterize organizational practice and may transcend organizations. Finally, the comment box allowed the authors space to consider the relationships between and among different dimensions of legitimacy and legitimation, given the expectation, derived from the literature (e.g. Ossewaarde *et al.*, 2008), that sources of NGO legitimacy are prone to tension or contradiction. In line with other visual research (e.g. Davison, 2015), these qualitative commentaries are expressed through a small number of illustrative examples.

Images were coded by one of the two authors to ensure consistent interpretation, with both authors having participated in the trial phase. Any features that were perceived to be ambiguous by the coder in the final process were jointly assessed by the two authors and remedied following a discussion. A small number of images nevertheless defied easy categorization. For instance, in several cases it was impossible to determine whether the subject of a photo was an aid worker or beneficiary. These cases, making up 44 of the 5275 data points, that is, 0.8% of the overall data, were marked as "unclear."

Content analysis of visual imagery is not without its challenges. Davison (2015), for example, cautions that coding in content analysis can be problematic because images may have multiple and ambiguous meanings and linguistic and visual texts may offer mixed messages. As Barthes (1977) famously commented, images always need texts to anchor their meanings. Hall (2013) also criticizes the approach for its inability to accommodate broader cultural contexts. These concerns were addressed in part through a joint reading of images with their captions and through consideration of the texts, writ large. Indeed, captions were seen as important to include given that, as Puyou and Quattrone (2018, p. 741) note, images generate interpretations, which captions help shape, and also that meaning may reside between the verbal and the visual. It is also worth noting that these criticisms appear to implicate 'theory-lite' approaches and a quantitative analysis rather than qualitative content analysis. Given the strong theoretical frameworks that underpin QCA, the coding frame guides researchers towards a particular assessment of images, while also allowing for additional interpretations, and similarly QCA's interpretivist orientation encourages consideration of the cultural context of the images undergoing analysis.

Still, the positionality of the researchers inevitably influenced the data collection and analysis processes. To this effect, they offer a reflexive note. Both authors are academics in the Global North and lead materially comfortable lives afforded by their respective careers. In that sense, their position resembles that of the headquarters staff who produce the documents analyzed in this paper – and they have, at points, even consulted for these types of organizations. Beneath this, though, there are additional factors that shape and enrich the authors' perspectives. One author was born and raised in, and remains closely connected to, the Global South. While she recognizes and appreciates the benevolent intentions of international humanitarian agencies and northern publics, she also understands (personally and professionally) that indigenous communities are, despite often challenging circumstances, active agents in their own destinies. This is a view shared by both authors. Additionally, the authors vary by national context, gender, institutional environment, and – importantly – disciplinary background. These disciplinary distinctions ultimately gave impetus to the joint reading of the accounting and social science literatures on legitimacy and humanitarianism, respectively.

5.   Legitimacy at Play

Although the annual reports (labeled annual reviews in three cases) varied in size (Table 3), they all included typical information in the form of: a statement on core values and vision; a letter from the CEO/chair; summary financial information; details on board membership and key donors; and – the largest sections – evidence and examples to account for the organization's activities. Even the short World Vision report included these elements. Overall, as established in prior research (e.g. Davison, 2007; Dhanani & Connolly, 2015), these documents fulfilled an accountability function and in turn served as potential sources of NGO legitimacy. All organizations used imagery throughout their reports (Table 3). The average image-to-page ratio was 1.40 and while the brief World Vision report contributed to this high ratio, its exclusion from the computation still resulted in a ratio value of 0.8 images-per-page.

Insert Table 3 here

Types of legitimacy

The content analysis unearthed evidence of each of the four categories of legitimacy, although the normative and output dimensions were by far the most common, perhaps unsurprisingly, as discussed below. Moreover, as anticipated (see Section 3.1), images were multi-constitutive: - multiple forms of legitimacy co-existed in a single image and, similarly, multiple features of a single type of legitimacy were co-conveyed in individual images.

Normative legitimacy was overwhelmingly invoked across the board, particularly through the '*victim-centric*' images that made up 78% (164) of the 211 images across the eight organizations. *Need* was depicted in the images of beneficiary communities, across a range of humanitarian activities including health, education, agriculture (food security), and business and development activities (Image 1). A small number of images depicting the promotion of beneficiary rights were included (Image 2), although these were largely restricted to one organization, Oxfam. Need was also frequently conveyed implicitly through images that sought to capture the *activities* organizations had engaged in to bring about social change (output legitimacy), such as educating children, treating patients, or serving beneficiaries at food centers (Image 1). In such cases, the captions, when present, explicitly conveyed the needs that the organizations had helped to address. For example, beside a photo of smiling woman tending crops, CARE USA provided details on its advocacy for the Global Food Security Act, which enables smallholder farmers to "access the resources they need to feed their families and communities." Five of eight organizations relied exclusively on captions to convey need. In

contrast, the other three organizations (IMC, the IRC, and Save the Children) overtly represented need through visual cues in their images, namely signs of ill health (e.g. emaciated babies and sick children) and humanitarian emergencies.

Insert Image 1 here

Normative legitimacy was also invoked through compositional choices that signaled adherence to humanitarian *principles* of neutrality, impartiality/universalism, and solidarity/equality (Slim, 2002). This was most apparent in the subjects portrayed: 114 of 164 images featured children (on their own – 72 images – or with adults – 42 images) – a globally recognized ethical code (Davison, 2007, p. 143) and widely understood symbol of neutrality (Manzo, 2008). Children are seen as pre-political and in need of parental (or organizational) guidance; they are largely considered blameless for their plights (Käpylä & Kennedy, 2014). Similarly, impartiality (as non-discrimination) and humanitarian universalism were apparent in the extensive geographic range of the images that covered 49 states on six continents. Universalism was also conveyed through recognizable signs such as school uniforms or the caring hands of a mother. In addition, two-thirds of the images were shot at a level angle (Images 1 and 2), signifying solidarity and equality between the (Southern) beneficiary communities and the (Northern) organizations and their report audiences (Dóchas, 2014). There were also visual signs of solidarity in the occasional depictions of engagement between senior management and beneficiaries. Specifically, the dress codes, spatial codes, and interpersonal codes (Davison, 2010) of the two constituent groups signaled oneness with both groups often appearing in similar attire, sharing gazes at the same angle, and in close physical contact (e.g. arms wrapped around one another). Furthermore, six of eight organizations identified subjects in 60 of the 164 images by name, denoting respect for the dignity of beneficiary communities (Davison, 2010; Dóchas, 2014). International Medical Corps and World Vision alone did not name any subjects. However, naming practices aside, needs generally outweighed rights in providing normative justification for humanitarian actions. This is further discussed in the critical analysis section below.

Output legitimacy was also ubiquitous in the imagery across all organizations. Output was generally depicted in terms of project implementation, organizational activities, and project results. Half of all images clearly showcased some evidence of project implementation – frequently education, health, and development – and in turn progress towards bettering lives. In addition, 60% of the total beneficiary images were assessed as positive in tone, showcasing happy and smiling people – depictions that Käpylä and Kennedy (2014) note are indicative of successful organizational interventions. In addition to the images themselves, the associated captions indicated (and in many cases, confirmed) project implementation and impact. Take, for instance, a photo of a woman cooking food over an open fire: in its caption, Mercy Corps (2017, p. 7) explains that it "teaches mothers in rural Guatemala how to prepare nutritious meals for their families." Similarly, the caption to a photo of a female plumber emphasizes that her work in Jordan was enabled by IRC training and grant support (IRC, 2017, p. 2). In 149 of the 175 images with captions (85% of instances), the text provided or confirmed evidence of NGO projects.

Curiously, given that the images and captions supported a narrative of progress and transformation, there was only limited evidence of evaluation and monitoring exercises (14 of 211 images/captions). In five of these cases, the captions *implied* evaluation by referencing statistics (e.g. the number of people served); only in nine cases were there direct indications of formalized evaluation arrangements.

Overall, these results broadly mirror prior research into the narrative disclosures of performance reporting in nonprofit organizations. These studies recognize that organizations are

far more likely to talk about activities in their performance reporting, as opposed to providing details on the consequences of such activities, more finely categorized as output, outcome, and results data (Connolly & Dhanani, 2009). Images, and their associated captions, appear to fulfill a critical function as tools of legitimacy by providing evidence to support the narrative disclosures. Seeing students engaged in learning or a health clinic in operation adds incremental, yet meaningful, information to narrative claims by bolstering their relevance and potential impact. Indeed, images may serve as a proxy for organizational outcomes, especially in situations like crisis response, where the speed of intervention and multivariate nature of the emergency context pose challenges for impact assessment.

As for the more subtle forms of output legitimacy, namely the presence of logos, inter-agency partnerships, and evaluation/monitoring exercises, the results were as follows. Logos, as signals of the organizations' brands and presence, featured in 46 of the 211 images, principally in beneficiary related images. Partnership arrangements also featured in 46 of the 211 images, generally described in the captions. These depictions favored collaboration with Northern actors like international NGOs, the United Nations (UN) and European Union (EU), academic institutions, donors, foundations, and celebrities rather than with local organizations, even though the latter have been recognized as instrumental in humanitarian work (31 versus 15 images, respectively). From the perspective of the donor and supporter audiences most likely to read annual reports, it is plausible that NGOs gain legitimacy from their association with credible Northern actors.

Cognitive legitimacy was most apparent in the presence of trained, professional staff and the appropriate tools and trappings of the trade. The most common category of staff, present in 14 of the 53 staff-based images, was the medical profession (e.g. doctors, nurses) recognizable as such by their attire and equipment. Also, 24 images featured some form of medical equipment. Other professionals recognizable as such included lifeguards on boats, once again identifiable by their attire, activity, and equipment. Managerial professionalism was also personified through images of senior executives. In several instances, such as in the IRC and IMC reports, the passport-sized photographs portrayed these managers in their formal attire and were supported by their signatures, mimicking the professional, corporate-style practices of executive boards and related notions of power and status as described in Davison (2010). Finally, numerous images showcased workers in uniform, that is, in t-shirts and jackets imprinted with organizational names and logos. Engaged in activities such as loading and distributing supplies and organizing, this imagery signaled a professional, unified, and coordinated approach to humanitarian work. Collectively, such representations showcased professional interveners, building confidence in and around the organizations' activities and projects.

Insert Image 2 here

Regulatory legitimacy was framed in a narrow sense in the imagery, if at all present. Oxfam was distinguished by the number and high-profile placement of images of rallies, advocacy, and local accountability efforts (Image 2) while the IRC and CARE also featured several captions with a political/policy/advocacy slant. CARE USA (2017, p. 9), for instance, used a photo of a woman tending plants in a field as an occasion to discuss its work advocating for the passage of the Global Food Security Act in the United States. For the majority of organizations, however, depictions of regulatory legitimacy as defined by Ossewaarde *et al.* (2008) were largely absent, appearing only in a limited sense through the types of interventions featured in the report. Both education and health are core elements of the rights-based approach to development and hence imply the concrete realization of human rights internationally (Sphere Association, 2018). That there were – Oxfam aside – relatively few invocations of regulatory legitimacy is perhaps unsurprising, inasmuch as compliance with regulations is less amenable to striking visual imagery.

Overall, through the dominance of victim-centric images, two forms of legitimacy claims, normative and output legitimacy, were predominant in the annual reports and often co-existed, with the former justifying the need for intervention and the overarching aid/development agenda and the latter confirming organizational successes in dealing with these needs. Cognitive legitimacy, centered more towards NGO staff, was also present through the display of trained interveners, professional managers, and specialist equipment. These findings thus augment prior research into visual imagery in NGO reporting, which has almost exclusively focused on beneficiary communities (Davison, 2007; Dhanani, 2019).

6.   Impression Management at Play

This section considers the extent to which organizations were deemed to be engaged in practices of impression management. It is noteworthy that six of the eight organizations used their annual reports to solicit further donations and support from their audiences by dedicating at least half a page to the different ways in which assistance could be offered.

In accordance with Bolino *et al.* (2008)'s idea of *self-promotion*, a significant proportion of the images and/or captions (87%) presented the organizations in a positive light, suggesting that organizations carefully selected and visualized their stories. Moreover, while approximately 45% of beneficiary images were 'stand-alone' images,[4] 90 of 164 beneficiary-oriented images supported detailed textual narratives, often with quantitative details such as the number of people affected by a phenomenon, the number of people served, or the number of schools built. In accordance with Bansal and Kistruck (2006), these visual and verbal practices served as illustrative and demonstrative mechanisms of impression management, respectively, whereby the images displayed the content of the detailed (*demonstrative*) narratives in simple, easily comprehensible terms. Importantly, in all but one of the 90 illustrative images, the demonstrative narratives they supported were written to depict organizational activities and interventions as successful and progressive, producing an overwhelmingly positive perception of the sample organizations. In addition, over half of the 90 images (58) included captions that narrated stories of the individual subject(s) photographed and offered what is referred to here as *illustrative narratives*. These narratives supported the overarching demonstrative narratives by bringing to life the differences the organizations' programs and activities were making at an individual level. In this context, the images served as the connective tissue that enabled organizations to bring together the demonstrative (macro-level depictions of achievements) and illustrative (micro-level achievement) narratives. The IRC (2017, p. 11), for example, presented the story of a successful (individual) refugee resettlement as part of its wider discourse on the theme. Here, the evocative image of a refugee running his own restaurant in the US (as stated in the caption) was linked to a wider resettlement narrative – and bolstered by statistics on IRC resettlement work – collectively suggestive of organizational success on a larger scale.

Self-promotion was also achieved through dyadic representations of beneficiary passivity and staff activity; the role of the NGO was bolstered through imagery that tended to undercut the kinds of constituent agency and participation envisioned by normative legitimacy. In other words, beneficiary needs and wants functioned to centralize the positions of organizations and to justify their humanitarian interventions (Douzinas, 2007, pp. 12-14; Kennedy, 2009). When images were assessed for the presence of constituent activity/passivity, results indicated that in over half of the images (54%), beneficiaries were passively presented, i.e. posing. Even where activity was present, it often comprised acts such as learning, eating, and health assessments – menial activities, the very existence of which was premised on organizational interventions. Only a small proportion of images (13%, 21 images) fully portrayed agency and capacity with beneficiary communities either engaged in economic activities, such as bee keeping, plumbing, and sewing (12 images), or campaigning activities (9 images). Similarly, representations of

beneficiary participation, defined as giving affected populations a say in the decisions that shape the response (Sphere Association, 2018), were scant (3 images).

In comparison, NGO staff or volunteers featured in 44 photos and were far more active (80% of images) and exhibited higher skill levels, such as examining patients and leading workshops. The juxtapositions between beneficiary communities and organizational staff reinforce a paternalistic humanitarian narrative in which the needs of passive victims are met by interventions of active helpers (Douzinas, 2007, pp. 12-14). Even when staff were not directly portrayed, the NGO operated as the invisible hand working outside the photo frame to create opportunity for beneficiary communities. Indeed, in 51 of 164 beneficiary-oriented images (30%), captions explicitly promoted the role of the organization in creating change. Take the case of Na'omi from Nigeria, featured by Mercy Corps (2017, p. 4), which shows her smiling as she poses with her two children. The detailed caption is headlined by a quote from Na'omi explaining: "Because of Mercy Corps, my life has changed completely." The caption goes on to explain that while Na'omi lost her husband to Boko Haram attacks, she "has since transformed her life" thanks to a Mercy Corps grant that enabled her to start a business selling dried fish. Aid and organizational endeavors were indispensable to the outcome presented. Similarly, in the caption to a picture of a child swinging on a playground, Save the Children (2017, p. 6) explains: "Every child deserves a future – which is why *we're* doing whatever it takes to ensure children around the world grow up healthy, learning and safe. *Every* last child" (emphasis added). In this case, the organization is present in the caption and, symbolically, in the photo: Save the Children's logo is superimposed over the playing child. As these examples illustrate, visual imagery explicitly and implicitly drew connections between organizational interventions and (perceived) social change, unabashedly promoting the work of the NGO and, in impression management terms, maximizing the good (Bolino *et al.*, 2008).

Interestingly, images supporting illustrative narratives were most likely to identify portrayed subjects by name: 49 of 58 illustrative captions identified their subjects. In this way, organizations added a sense of realism to their illustrative impression management practices; they personified the work accomplished. The results suggest that the choice to name constituents such as Na'omi may not entirely reflect respect for human dignity (normative legitimacy) but may also indicate a strategic effort to lend authenticity to NGO narratives, including details of organizational accomplishments.

On *ingratiation*, in addition to NGO employees, donors were a consistent and empowered (and empowering) presence in annual reports: 17 images portrayed donors, often celebrities, 15 of which showed them directly engaged in aid provision. Other donor depictions highlighted energetic activities such as fundraisers and were supported by praiseworthy captions, while the fact of giving money is itself indicative of a privileged structural position. In addition, unexpectedly, captions also underscored donor interventions, even when the donors were absent from the actual photos: 39 captions linked to beneficiary images credited donors for creating the circumstances presented. To cite a typical example from Save the Children (2017, p. 19), the photo of a girl holding a pencil in a classroom is captioned: "Thanks to you, girls like Kadijatu, age 9, have the support they need to stay in school – so they can pursue their dreams. Sierra Leone." The aforementioned story of Na'omi in the Mercy Corps (2017, p. 4) report similarly states: "Your support empowers young girls to finish school, helps new babies grow up healthier, and gives men and women like Na'omi the path to a stronger tomorrow—even in moments when it seems impossible." Moreover, organizations also attempted to align their values with those of the audiences: a caption linked to a photo of women on a plain read: "Together, we helped families around the world survive crisis and build brighter futures. You made this work possible" (Mercy Corps, 2017, p. 5). The "together" links donors and NGO values; the "you" attributes credit. Save the Children and IMC were most likely to recognize donor and supporter

inputs, but three additional organizations also engaged in this practice.

Ingratiation was also evident in the latter pages of the annual reports of six of the eight organizations. These pages named the supporters and donors who had assisted the organizations during the 12-month cycle, while also soliciting further involvement. Significantly, these sections were replete with images – 45 in total (21% of the total images). The images functioned both to call attention to the generous supporters as well as to subtly link their donations with project implementation. Their images included all three constituent groups – beneficiaries, staff, and supporters – and performed legitimacy and impression management functions similar to those presented above, including suggestions of need, centralization of organizational activities, and indicators of professionalized coordination efforts.

Finally, *exemplification* was most apparent in one form: representations of senior managers as humanitarians. Four organizations presented their senior managers, most removed from the grassroots, as humanitarians. Traditionally portrayed in formal attire to convey power and status (Davison, 2010), these individuals were shown in close connection with beneficiary communities. The IRC (2017, p. 26), for example, included a prominent image of its president visiting a high school classroom at a refugee camp in Tanzania. The president is immersed in conversation, as seen in his hand gestures and open mouth; the onlookers listen intently. Despite his formal attire, as befits his professional role, the president is shown connecting with and relating to his constituents – a message subtly reinforced by his rolled shirt sleeves. Exemplification is thus performed through the field visits of these professionals, who, in addition to managing multi-million-dollar budgets, are shown as committed humanitarians oriented towards the needs of affected populations.

7.   Discussion: Selective Empowerment

The QCA provided ample evidence of multiple categories of visual legitimation in NGO annual reports. At the same time, imagery practices also served as tools of impression management. This section draws on prior research on humanitarianism to critically analyze the tensions and contradictions stemming from image use by NGOs. It highlights a series of representative strategies that, in elevating NGO (and even donor) efficacy, simultaneously devalue the capacities and contributions of local actors and beneficiary communities. The authors identify two contradictions in NGO visual legitimacy practices: first, an internal tension within normative legitimacy – the sample NGOs, Oxfam excepted, emphasized needs over rights; and second, a related contradiction between output (and, to a smaller degree, cognitive) legitimacy and normative legitimacy – practices of impression management promoted organizational impact and achievement over respect for humanitarian principles. The outcome is selective empowerment, whereby the nonprofit, its employees, and its Northern partners are depicted as active agents of change, while the capacities of local actors are either dependent on, or shaped by, conditions out of their control. The authors conclude by discussing the contrast presented by Oxfam, and the strengths and weaknesses of its rights-based model.

7.1   *Normative contradictions: needs, not rights*

First, a deeper dive into the data reveals that while invocations of normative legitimacy were widespread, the imagery generally emphasized needs more than rights. Despite a sectoral and institutional commitment from organizations like CARE and Save the Children to furthering empowerment and human dignity, the traditional charity model of aid dominated; Oxfam was a notable exception.

Need is a characteristic of humanitarian crises and were there no need there would be

little justification for a global alleviative response. It makes sense that one would witness need in annual reports. In recent decades, however, advocates in Southern communities, together with development educators and academics, have come to recognize that there are unfortunate consequences to the single note emphasis on deprivation and despair. In particular, as Ireland's Dóchas (2014, p. 12) notes in its Code of Conduct on Images and Messages, stereotypes can be pernicious in perpetuating the myth that poverty is a natural phenomenon, that local communities lack capacities, and that only external intervention can alleviate suffering. In contrast to a charity model based in need, the rights-based approach to development is premised on identifying rights-holders, ensuring local participation in planning and implementation, and strengthening citizen-government accountability (Kindornay *et al.*, 2012, p. 476; Sphere Association, 2018). Today, the rights-based approach infuses both the goals of the humanitarian and development sectors, for instance, as reflected in the UN's 2030 Agenda for Sustainable Development and the Sustainable Development Goals, and the methods by which NGOs work, as exemplified by the Sphere Standards.

Analysis of rights and needs was guided by the aforementioned Code of Conduct (specifically by the "Illustrative Guide" issued in 2014), an avowedly rights-based document, the development of which was informed by scholarly critiques of humanitarian imagery (Kennedy, 2019, p. 224). Photographic techniques that emphasize rights portray people and communities "actively engaged in transforming their own lives" and, where appropriate, advocating for policies that will change underlying conditions (Dóchas, 2014, p. 7). Similarly, captions may reference concrete rights or policies being supported, but may also, more generally, use terms such as "rights," "gender-sensitive," "advocacy," and "empowerment." Conversely, photographic techniques that represent needs do so in ways that emphasize vulnerability and undermine human dignity and autonomy, generally through downward angles, the absence of context, and the repeat portrayals of children (Dóchas, 2014, p. 23). In captions, words such as "help," "protect," "suffering," and "vulnerability" strongly support a needs-based approach.

While "needs" and "rights" could theoretically coexist in an organizational communication, with the more "flexible" branch of rights-based thought that links service delivery to empowerment and trust (Kindornay et al, 2012, p. 493), in practice, strong invocations of need or privation would tend to undermine the human dignity or autonomy of constituent groups. This is because, as Kennedy (2009) notes, needs imply that groups or individuals require aid and occupy a position of dependency or vulnerability. As such, for purposes of this study, the strong presence of "needs" in an image or caption was seen to preclude "rights," and vice versa (see also Dóchas, 2014, p. 23).

The charity model was visible in two main ways in annual reports: the subjects represented and the limited extent of beneficiary participation. First, subject representations weigh greatly on audience interpretations. Prior research has found that children and women are archetypical characters of international aid (Davison, 2007; Käpylä & Kennedy, 2014; Manzo, 2008), a finding confirmed in the paper's analysis of annual reports. As aforementioned, children featured in some 114 images – 69% of all beneficiary depictions (Image 1 is an example) – and adult women appeared in 50 images as compared to men (20 images). Girls also featured more frequently than boys. As Käpylä and Kennedy (2014, p. 276) observe of humanitarian representations, "women and children are seen, importantly, as both the community's most valuable possession and the most vulnerable part susceptible to defilement and exploitation." These recurring representational features are cultural-cognitive in that they frame, and make meaningful, complex social realities (Scott, 2013, pp. 68-70). Captions in annual reports often reinforced this paternalistic logic, as expressed in the following example from Save the Children (2017, p. 2), which accompanied an image of Save's CEO and an unnamed child: "Carolyn knows that a child forced to flee her homeland is still a child, capable of joy and deserving of a

future."

Second, the sample organizations were frequently engaged in the *provision* of the rights citizens should be entitled to, be it clean water, vaccinations for health, or primary education for a brighter future. Nor was beneficiary participation present in meaningful ways; rare indeed were the photos or captions that detailed constituent participation to identify priority areas and/or seek solutions. To the extent that the rights-based approach was absent from NGO communications, questions arise about the extent to which rights (and, therefore, participation and empowerment) have meaningfully been embedded into organizational approaches, to say nothing of whether Northern publics are fully aware of the paradigm shift.

7.2   Output predominates: empowering interveners

A second point compounds the first: to the extent that activity was depicted in NGO imagery, it tended to emphasize the efficacy of the organization itself and its Northern counterparts, especially donors, while managers were portrayed as agents of change. These findings are consistent with the expectations of impression management, but they raise troubling implications for organizational legitimacy. Specifically, the imperative of NGOs to demonstrate impact (output legitimacy) and expertise (cognitive legitimacy) risked undermining the normative basis of their actions, founded on human dignity and constitutive humanitarian principles.

Organizations' visual practices can be understood as self-promotion in that specific beneficiaries (and beneficiary communities) were highlighted and their positive experiences were linked to broader demonstrative narratives (Bansal & Kistruck, 2006). The fragility of normative legitimacy, namely principles of agency, empowerment, solidarity, and equality, is evident in visual and illustrative narrative depictions of these constituents as passive subjects or menially active, particularly when contrasted with the actions and professionalism of organizational managers. In this context, the beneficiaries and their stories appear as products in a catalogue (annual report) of successes – with sympathy a commodity to exploit (Douzinas, 2007, p. 19). While such practices may be understandable for NGOs given their reliance on public support and concomitant pressures to demonstrate output legitimacy, from the perspective of humanitarianism's constitutive principles, such messaging strategies do little to promote the equality or agency of the populations in question. Rather, an implicit "us vs. them" dynamic is presented: *they* (beneficiaries) need support; *you* (donors) have the power to change lives by working through *our* organization. In light of the prevalence of children, one might further observe, following Manzo (2008, p. 641), that "a hungry child has no politics." The children in annual reports are being fed and led; their autonomy is at best nascent and fragile.

Even as output legitimacy overrides other concerns, it should be noted that this category itself is only partially represented. For example, collaboration (inter-agency and with local communities) scarcely features, even though joint action is a necessary feature of unified crisis response. The reason is suggested by the prominent place of donors in the reports: competitive pressures lead organizations to centralize their own role in aid provision (Duval *et al.*, 2015). Furthermore, despite the explanatory space offered by captions, few organizations took the opportunity to detail different dimensions of performance; 86.7% of images/captions lacked any formal evidence of evaluation. Organizations sought to achieve legitimacy through individual stories and encounters rather than a more formal, overarching evaluative exercise. According to Stroup (2012, p. 45), both *efficiency* (reflected in aversion to bureaucracy) and *pragmatism* (a focus on results) are governing norms in the American NGO sector. As a result, the forms of output favored by donors, premised on value for money, tend to work against professionalism and expertise, understood as overhead spending.

Finally, the conscious efforts to ingratiate donors and supporters are intended to marshal public support and help to legitimize donors together with the NGOs. Such practices contribute to what Chouliaraki (2013, p. 4) labels "feel good" altruism amidst a collapse of narratives of common humanity and also risk empowering upward supporters at the expense of beneficiary communities.

7.3   Rights-based approach exemplified: the Oxfam exception

The observations above apply to a greater or lesser extent to seven of the eight sample organizations. Though there were differences in tone and emphasis – Save and IMC tended to foreground donors, Mercy Corps and Plan emphasized positive stories, and the IRC and CARE were more likely to draw policy connections – the effect of each organization's imagery was to emphasize human needs and organizational responses and successes. Oxfam consistently (and CARE secondarily) emphasized local capacities over local needs; its report was most likely to connect human rights to underlying political and social factors, and to showcase the ways in which locals were actively engaged in the bettering of their circumstances. In other words, Oxfam provides a clear example of an organization addressing normative legitimacy through the rights-based approach.

Oxfam's report, which uses images more sparingly than those of its counterparts, includes captions of named subjects actively working or addressing structural injustices. Political activism, be it lobbying, protesting, or monitoring, directly features in four of the nine beneficiary images or their captions. For instance, Oxfam America shows Hector Berrios and other activists protesting and chanting in El Salvador; the lengthy caption details their petition asking the World Bank to dismiss a corporate lawsuit seeking to expand metal mining in the country, which is seen to have deleterious impacts on farmers and the environment (Image 2). Local activists dominate the narrative; they are presented as professionals, backed by research, working to advance their cause. Oxfam is mentioned, briefly, as the partner organization. Indeed, to the extent that Oxfam appears in its own report, it is as a facilitator and supporter, not necessarily the lead actor.

Why does Oxfam America diverge from its American NGO peers in its consistent articulations of the RBA? The social science literature on humanitarianism provides some clues. Stroup (2012, pp. 4, 56) argues that national origin is key to understanding operational differences among NGOs, which is to say that while American-founded organizations (e.g. CARE USA) exhibit American-style pragmatism, UK NGOs tend to focus more on process than outcomes. As a British-founded NGO in the US, Oxfam America is subject to American regulatory structures and to the American cultural context, but it also exhibits British characteristics. Thus, according to Stroup (2012, p. 76), "Oxfam's understanding of poverty is based on solidarity with the poor, a notion that replaced traditional ideas of charity within the organization during the 1970s." Now, the same should logically apply to the other UK-linked NGO in the sample, Save the Children US – but Save is shown to be strongly needs-based in its depictions. Here, the difference may reflect *which* organizational practices have been centralized by the respective international federations. Oxfam has centralized advocacy more than field operations and was the first NGO to create a policy unit; the opposite is true of Save, which engages less in advocacy (Stroup & Wong, 2013, p. 173). Stroup and Wong (2013, p. 176) write that Oxfam derives "collective legitimacy as representatives of poor people" and that centralization has meant centralization of the RBA. Thus, compared to Save, advocacy prevails over service provision, and compared to US-founded organizations like CARE, solidarity is far more deeply rooted.

In emphasizing local responses to humanitarian crises, and thus a rights-based version of

normative legitimacy, Oxfam is engaged in a difficult balancing act. What is the role of international NGOs – what is the basis of their output legitimacy – if local actors are already working to alleviate human suffering? Oxfam addresses this inside the cover of its report. Quoting a local partner (Karen Ramírez at El Salvador's PRO-VIDA), it explains: "Traditional global humanitarian responses to emergencies do not strengthen our communities or local organizations. They weaken us and make us dependent. Oxfam believes in building on local capacity. Instead of bringing in international staff to do things for us, they have taught us how to do the things ourselves" (Oxfam America, 2017, p. ii).

8.   Concluding Thoughts

Humanitarian NGOs have faced something of a legitimacy crisis in recent years, leading to organizational attempts to justify, or legitimate, their global activities. This study examined the 2016 annual reports of the members of the GERC for evidence of legitimation, focusing specifically on the role of images in these reports. While visuals are ubiquitous in NGO reporting, prior studies of organizational legitimacy have paid them limited attention, despite their affordances and affective features and, hence, the strategic opportunities images offer to organizations (Meyer *et al.*, 2013). Drawing on prior research on NGO legitimacy, especially the work of Ossewaarde *et al.* (2008), and the social science literature on humanitarian imagery, the paper first inquired into the different kinds of legitimacy claims made by NGOs and which categories predominate. Then, turning to research on impression management (Bansal & Kistruck, 2006; Bolino *et al.*, 2008), it explored whether and how images function as symbolic mechanisms of legitimacy. Finally, the paper considered the socio-cultural implications of the observed visual legitimation strategies. A total of 211 photos were analyzed in the annual reports of the eight US-based NGOs.

As observed by Davison (2007), the NGOs in this study adopted sophisticated communication practices that reflect, and oscillate between, corporate and humanitarian concerns. In response to the first research question, the QCA findings suggest strongly that organizations deployed images and captions to attract legitimacy from donors and supporters, with two dimensions emphasized. Specifically, in accordance with the normative form of legitimacy, organizations conveyed human need to justify their activities, engagements, and missions and signaled adherence to core principles like impartiality, neutrality, and, to a lesser extent, solidarity. Simultaneously, organizations expressed output legitimacy through evidence of success (projects implemented) and presence (brand), though rarely in terms of formal evaluation exercises or local collaboration; Oxfam America was an exception. Cognitive and regulatory legitimacy, generally depicted in terms of the progression of rights and constituent advocacy, were less frequently evoked. The dominance of output legitimacy in the annual report is not unexpected, given that the principal role of this document is to record performance and outcomes. Images add incremental information to organizational narratives by offering evidence and reassurances and, as such, serve as proxies for results-type information (Bansal & Kistruck, 2006).

The qualitative analysis also revealed tensions in how legitimacy is expressed. First, there was an internal tension within normative legitimacy whereby the sample organizations' emphasis on need and charity contradicted the increasingly popular rights-based approach to humanitarianism. While the needs-orientation avoided the kinds of extreme, pity-evoking images reported in earlier research on humanitarian visual politics (e.g. Douzinas, 2007, pp. 17-18), it prevailed despite the turn in humanitarianism to the rights-based approach as witnessed in the UN's Sustainable Development Goals, the Sphere Project, and institutional funder agendas. Second, there was a related contradiction between output (and, to a smaller degree, cognitive) legitimacy and normative legitimacy whereby intervenors were visually empowered to the

detriment of affected communities and in negation of principles such as participation, solidarity, and respect. Notably, even when organizations were not explicitly represented in the images, they appeared to be present, either through the captions or, implicitly, through the projects depicted. While accepting that image production and use, particularly in the context of North-South deliberations, may carry ambiguous meanings and unconscious biases, the performance-oriented nature of annual reports plays a part in promoting the patterns observed.

Indeed, these results appear to be shaped by practices of impression management: images enhanced the role of NGOs and their staffers in humanitarian contexts and ingratiate Northern supporters and donors. Arguably, impression management also helps to explain the internal tensions within normative legitimacy in that depictions of need, with women and children often cast in the role of beneficiary, enable organizations to present themselves and their Northern constituents as the indispensable agents of change. While these results resonate with prior research on corporations that has, similarly, reported the marginalization and subordination of specific communities (e.g. Benschop & Meihuizen, 2002; Kuasirikun, 2011), the impression management framework adds a new perspective to image use in NGO annual reports. NGOs endeavor not only to appeal to the common humanity shared by support and beneficiary communities – a moral claim – they also legitimize supporters' roles *as* supporters by demonstrating the change that they help to create. This approach may result from, and may ultimately also reinforce, the privileged position of donors to choose to engage with the humanitarian project.

These results call attention to the socio-cultural implications of legitimating strategies (Vaara & Tienari, 2008), which was the final dimension considered in the research. They demonstrate that humanitarian imagery mediated by practices of impression management paradoxically disempowers the very groups and individuals its practitioners pledge to support. In turn, it contradicts the principles that constitute humanitarianism as a separate and valuable social endeavor (e.g. Chouliaraki, 2013; Douzinas, 2007; Käpylä & Kennedy, 2014; Manzo, 2008). These results have implications beyond the immediate organizations in that they influence how Northern publics perceive the humanitarian project (Kennedy, 2009; Dhanani, 2019) and, hence, its legitimacy. They also raise the question of the extent to which established organizational scripts and frames (Scott 2013), e.g. maternal women, shape NGO representational strategies – which is to say that impression management, and hence calculated action, may be rooted in taken-for-granted assumptions about what constitutes professional aid and how it is portrayed.

However, and encouragingly, the present study reveals that these practices, while persistent, are not monolithic (c.f. Dhanani, 2019). Viewed at the level of individual organizations, the observations suggest a potential and significant visual evolution: Oxfam America, and secondarily CARE USA, selected imagery in keeping with the rights-based approach to humanitarianism. For Oxfam, the move appears to reflect a conscious decision to question existing hierarchies in the system and, as they write in a recent report, to "start trusting [local communities] more with their own future" (Cohen *et al.*, 2016, p. 15). With "localization" now part of the rhetoric and, slowly, reality of aid funding, such rights-based imagery (and text) may indicate the start of a sector-wide shift in practice. As such, a more holistic historical analysis of imagery in annual reports may help situate recent developments in NGO visual practices, both in terms of the values expressed by organizations and the acceptance (or not) of these resulting legitimacy claims by broader society.

The mention of "broader society" is also a reminder that NGOs are increasingly communicating through social media; as such, social media platforms may serve as significant sites of accountability as well as contested legitimacy. According to Karunakaran *et al.* (2022),

social media generates "crowd-based accountability" - pressures here are both less clear (less rooted in performance metrics) *and* more publicly visible, necessitating reactive and varied organizational communications to minimize risks of reputational damage. Compared to annual reports, then, visual representations on social media platforms, and the corresponding legitimacy claims, may be more varied. As such, future research may examine NGOs' social media visual practices.

Interestingly, the present study, in dialogue with research on UK NGOs by Dhanani (2019) and Davison (2007), complicates Stroup (2012)'s argument that national dynamics shape NGO approaches to humanitarian work; to the extent that the study results are comparable, the American organizations analyzed here largely shared the imagery practices of their UK counterparts, albeit with the Oxfam exception noted earlier. However, Stroup's research does elucidate the findings in other ways. Specifically, the two major contradictions we highlight – needs over rights and output over normative legitimacy – follow logically from an American NGO context in which efficiency and pragmatism are governing norms. (Whether this is unique to the US is debatable, however.) What Stroup calls "Spartan-like" efficiency, rooted in competition for ample government funding, helps explain the emphasis on output and accomplishments as a means of securing future support, just as pragmatism, the prioritization of results over intentions, accounts for the visual focus on needs rather than rights. Future research, including comparative analysis, may examine the impact of national context on NGO communications: guided by the adoption of Dóchas' Code of Conduct on Images and Messages, member organizations of CONCORD in the EU may exhibit different communication practices, just as national social contexts may shape audience determinations of legitimacy.[5]

Notes

[1] Only photographs were analyzed. "Photos," "visuals," and "imagery" are used interchangeably to vary the writing.
[2] As in other visual accounting research (e.g. Davison, 2007; Puyou & Quattrone, 2018), the goal is to explain recurring forms and motifs – the prevalence of these forms as opposed to their practical success with audiences.
[3] The coding framework is available from the authors on request.
[4] "Stand-alone images" refers to photography not linked to the narratives in the reports, e.g. images on the inside and outside covers of the reports and images used in the sections detailing finances and supporters. Their role as tools of impression management is also discussed.
[5] We thank one of the anonymous reviewers for alerting us to the potential differences in rights reporting between European and US organizations.

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Table 1

Category and NGO Stance	NGO Legitimacy Literature	Humanitarian Imagery Literature	Qualitative Content Analysis
Normative NGOs position themselves as the defenders of human interest and rights, the environment, and other public goods. Their goal is to prevent suffering and enhance human dignity.	Moral (Logister, 2007; Pallas *et al.*, 2015; Slim, 2002); representative of stakeholders (Pallas *et al.*, 2015); values (Collingwood, 2006; O'Dwyer *et al.*, 2011); principles (Vestergaard, 2014); relationships and reputation, caring and compassionate image, non-political (Conway *et al.*, 2015)	- **Victim-centric**, with a focus on **human needs** (Vestergaard, 2014) - **Mission-focused**, depicting provision of aid and relief (Kennedy, 2009) **Principles-oriented**, e.g. espousing principles such as humanity, neutrality, solidarity, and impartiality (Manzo, 2008) - Evidence of the **rights-based approach**, including accountability, **empowerment**, and **participation** (O'Dwyer & Unerman, 2010), seen in evidence of beneficiary **agency** and *who* is active – children v. adults, aid workers v. beneficiaries (Käpylä & Kennedy, 2014)	- Beneficiary community imagery; suggestions of need or deprivation - Descriptions of need in captions - Depictions of children - Gazes of subjects; angle of images; combined images of beneficiaries and NGO staff; geographical jurisdictions covered; identification of subjects - Representations of agency, participation, empowerment; demands for beneficiary rights; beneficiary activity versus passivity; type of activity
Regulatory NGOs conform with and uphold international law. They engage in concrete activities like lobbying and negotiating, protesting rights abuses, and promoting rule compliance.	Legal (Slim, 2002); protecting established international legal norms (Logister, 2007)	- Working in **partnership** with local authorities, which supports legal and political systems (IFRC, 1994) - **Collaboration** with international actors (e.g. UN), which derive legitimacy from international law - **Concrete rights activities**, such as promoting democratization, teaching about human rights, and political advocacy (Kindornay *et al.*, 2012)	- Evidence of partnerships - Evidence of collaboration - Evidence of concrete rights activities
Cognitive NGOs self-present as expert, skillful, and professional. Their staff conform technical expertise and intellectual knowledge to their stated mission.	Knowledge, expertise (Pallas *et al.*, 2015; Slim, 2002); technical and scientific expertise (O'Dwyer *et al.*, 2011); managerialist practices (Appe, 2016)	- Depicts use of **specialized tools** to accomplish mission (Ossewaarde *et al.*, 2008) - Depictions of **technology** - **Specialized staff**, including doctors and other experts (Douzinas, 2007, pp. 12-14)	- Evidence of specialized tools - Evidence of technology - Evidence of specialized staff/other experts

Output NGOs are effective and transparent while working to achieve measurable, concrete goals. They exhibit a clear managerial structure and collaborate with other agencies.	Tangible performance (Slim, 2002); standards for efficiency, competence, or financial probity (Pallas *et al.*, 2015); procedures, effectiveness (Collingwood, 2006; Logister, 2007); performance reporting (Vestergaard, 2014); dynamism and effectiveness (Conway *et al.*, 2015); efficiency (O'Dwyer *et al.*, 2011)	- Seen in **brand/logos**, which provide evidence of presence (Vestergaard, 2014) - Evidence of **projects implemented** – in progress and completed - Depictions of **smiling subjects**, which connote successful aid (Manzo, 2008) - Depictions of **evaluation and monitoring** - Evidence of **inter-agency collaboration** - Expressions of openness and **transparency**	- Evidence of brand/logos - Evidence of projects implemented - Tone of the images - Evidence of evaluation/monitoring - Evidence of inter-agency collaboration - Addressed in analytical terms based on data collected

Hypothetical example*: Photo of an unidentified sad child being examined by a doctor with a stethoscope. NGO logo in background. Caption details health outcomes. The child conveys victim-centric and sadness need (normative); per Manzo 2008, children are pre-political and hence a metaphor for neutrality, while per Käpylä and Kennedy (2014) absence of location/context conveys universality (normative); specialized tools and staff convey expertise (cognitive); the logo conveys organizational presence (output); we see visual evidence of project implementation (output); and the caption statistics imply evaluation (output). Also noted: the absence of the RBA (active NGO staff, passive subject), the absence of evidence of partnership.*

Table 2

Category	Manifestation	NGO Images
Operationalizing Impression Management: Visual Dimensions		
Self-promotion	- Showcase your accomplishments	- Use images illustratively to emphasize positive news stories - Supported by captions highlighting impact
	- Try to make a negative event appear less severe	- Suppress image use to de-emphasize negative news stories - Supported by language of justification in captions
	- Try to take responsibility for positive events even if you are not solely responsible	- Centralize the role of the organization in visual depictions of achievements - Supported by captions claiming credit
Ingratiation	- Praise people for their achievements	- Depict donor/supporter activities - Supported by captions thanking donors and supporters - Supported by "we" language in captions linking organization and supporters
Exemplification	- Showcase virtuous qualities	- Depict virtuous qualities of the organization/staff/supporters

Table 3

Organization Name	Document Size (pp.)	Number of Images	Image/page ratio
Imagery Use in NGO Annual Reports			
Care	38	16	0.42
International Medical Corps	68	63	0.93
International Rescue Committee	32	40	1.25
Mercy Corps	9	9	1.00
Oxfam	29	10	0.34
Plan International	12	11	0.92
Save	65	51	0.78
World Vision	2*	11	5.50
Total		211	Average:1.40
The World Vision report was presented as a bifold, which accounts for the density of content.			

Image 1: International Medical Corps, 2016 Annual Report (p. 30). Credit: International Medical Corps

No caption

Image 2: Oxfam America 2016 Annual Report (p. 7). Credit: Oxfam America and photographer James Rodriguez

Caption: Activists in El Salvador—led by [name deleted at the request of Oxfam America] from one of Oxfam's partner organizations—call for OceanaGold to drop its $300 million case against the Salvadoran government. James Rodríguez / Oxfam America