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Beyond The Frame: How Strategic Photography Shapes Corporate Sustainability Narratives

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ABSTRACT

This study aims to analyze photographs in CSR reports that can attract attention and evoke emotions to create an impression of responsibility in terms of sustainability, as well as to compare Indonesia and Malaysia. Visual content analysis was conducted on 81 sustainability reports from energy sector companies in Indonesia and 28 in Malaysia. Through a difference test, this study found that companies in Indonesia use certain photo features more often to attract attention than companies in Malaysia, such as large, landscape-oriented photos. In addition, companies in Indonesia strategically utilize themes to evoke the emotions of stakeholders. These findings suggest that companies tend to use photos as part of impression management, whether as a strategy for ingratiation (attract sympathy), exemplification (setting a moral example), or organizational promotion (corporate reputation promotion). Therefore, investors should be more critical and cautious when evaluating non-financial information to make informed investment decisions.

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1. INTRODUCTION

Corporate Social Responsibility (CSR) reports are used as a basis for investment decisions (Hamza et al., 2023) because they supplement financial data by providing non-financial information to assess company risk (He et al., 2023). The information contained in CSR reports helps investors understand social responsibility practices, which can be indicators of a company's long-term stability and reputation (Forcadell & Aracil, 2017; Gong & Ho, 2018). Consistent and sound social responsibility procedures can boost investor trust in a company's potential to survive and flourish over time (Tsang & Yu, 2023). When companies disclose negative CSR information or information on important issues, investors tend to analyze it more deeply and exercise caution in making investment decisions (Guiral et al., 2020). Thus, CSR information enables investors to verify and reassess their previous risk assessments. However, CSR reports are not always reliable because they can be used as a tool for impression management (Chelli et al., 2019).

Impression management refers to intentional actions undertaken by managers to cultivate a favorable corporate image and maintain a positive reputation (Cho et al., 2024; Hooghiemstra, 2000). To achieve this, companies tend to highlight positive results while concealing negative ones (Yang & Liu, 2017). As a result, investors may make wrong decisions (Bernini & La Rosa, 2024) and suffer financial losses or miss out on more profitable investment opportunities. Long-term investors will assess the company's future strategy (Gloßner, 2019), including its approach to social and environmental issues in its CSR report.

Companies often present their CSR performance in their CSR reports through photos or words (Elliot et al., 2017). The use of photos as an aesthetic element can influence investors' investment decisions (Townsend & Shu, 2010). A more attractive report can reflect that the company is proud of its ownership. This pride can improve investors' assessment of the company (Townsend & Shu, 2010). In addition, investors have limitations in paying attention to and processing all the information available in the report. The use of photos can help attract the initial attention of investors. Without initial attention, detailed processing of other important information may not occur (Ang et al., 2020). Photos convey investor sentiment more effectively than words, as they possess a greater capacity to evoke emotional responses (Mokni et al., 2025).

In the context of sustainability reporting, public visibility determines the relevance of the impression formed regarding the achievement of organizational goals. This public visibility depends on the possibility that the company's behavior will be observed by other parties and become widely known (Leary & Kowalski, 1990). Companies that are closer to individual consumers, have a significant environmental impact, and are often in the media spotlight tend to have high public visibility (Branco & Rodrigues, 2008). Thus, companies with high public visibility are more likely to emphasize visual aesthetics, such as photographs, as a means of shaping positive perceptions among stakeholders, including investors. For investors, companies that demonstrate pride and social responsibility through attractive visual elements may be perceived as more credible and committed, thereby enhancing their investment appeal (Townsend & Shu, 2010).

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One tactic that can be used for impression management is visual manipulation (Hellmann et al., 2020; Merkl-Davies & Brennan, 2007). Visual manipulation is a technique that uses images or photos to attract readers' attention and highlight certain information that is beneficial (Hellmann et al., 2020; Merkl-Davies & Brennan, 2007). Companies can utilize various visual materials to emphasize profitable results (Usmani et al., 2020). For example, companies display photos of lush, green trees (see Figure 1) to hide the fact that they are involved in deforestation or other environmentally destructive business practices. The photo shows impression management because it depicts a favorable image of the company's positive results. However, the company does not disclose its involvement in deforestation to support its operational activities. In another example, PT Freeport Indonesia uses photos as a perception-management strategy, emphasizing positive impressions of community-benefiting social activities to obscure the negative environmental impact (Pujiningsih & Pambudi, 2024).

(a) (b)

Figure 1. Lush Trees and Clean Lakes

Source: (a) BUMI Sustainability Report 2023; (b) ADRO Sustainability Report 2023

Photos can create a positive impression because they have two main capabilities: attracting attention and evoking emotions (Ang et al., 2020). This ability is important because it can produce an attribute framing effect. Attribute framing refers to certain elements of a photo, such as layout, interactivity, and theme, that play a key role in influencing information processing and communicating the desired meaning and impression (Levin et al., 1998). Layout features include photo size and orientation, while interaction features include shooting angle and frame size, which can attract readers' attention (Andén-Papadopoulos, 2008; Haroz & Whitney, 2012). Meanwhile, thematic features in photos, such as facial expressions, events or circumstances, and symbols, can convey positive or negative emotions to readers (Gerger et al., 2014).

Layout and interaction features are important elements for attracting attention (Lahrache et al., 2018). An effective layout will naturally direct the reader's gaze to the key elements you want to emphasize (Waller, 2012). In addition, the angle of the shot and the size of the frame can attract attention and influence how the subjects in the photo are viewed and interpreted. The angle of the shot refers to the height of the camera, while the size of the frame refers to how close or far away people and objects are depicted to the audience. Meanwhile, thematic features in visuals can evoke emotions in readers (Kanbaty et al., 2024), such as displaying subjects that reflect certain values or meaningful moments. The use of powerful and recognizable symbols, such as images of trees, mountains, or hands clasped together, can strengthen emotional associations with themes of sustainability and social responsibility (Chong et al., 2019).

Most previous studies have focused on the ability of photos in CSR reports to convey meaning. The findings show that most depict positive images and that photos convey

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meanings that are difficult to understand (Aulia et al., 2024; Breitbarth et al., 2010; Permatasari & Suryani, 2023; Rämö, 2011; Zeng et al., 2022). In addition, impression management theory is often used to interpret findings related to photos in CSR reports. (Chong et al., 2019; García-Sánchez & Araújo-Bernardo, 2020; Momin et al., 2023; Zeng et al., 2022). Impression management theory describes the process by which individuals deliberately manage and regulate the image they present to others in order to create a desired impression (Goffman, 1959). This theory is relevant in the context of businesses since organizations must develop and maintain their image before stakeholders to obtain legitimacy (Samkin & Schneider, 2010; Usmani et al., 2020). Therefore, impression management is a tactic to influence the perceptions of stakeholders (Moreno & Jones, 2022).

Impression management is divided into two main categories: assertive and defensive. Assertive reputation management aims to enhance a positive image, whereas defensive reputation management aims to protect or repair an image threatened by an event (Boiral et al., 2020; Mohamed et al., 1999). As an assertive impression management tool, CSR reports serve to strengthen positive imagery, enabling strategic use by disclosing information aligned with stakeholder expectations (Reid et al., 2024). Assertive impression management is classified into five strategies: ingratiation, intimidation, organizational promotion, exemplification, and supplication (Jones & Pittman, 1982; Mohamed et al., 1999). Ingratiation, organizational promotion, and exemplification are strategies companies use to create a positive impression. However, supplication and intimidation are strategies employed by companies seeking a negative image, so they are rarely used (Sandberg & Holmlund, 2015).

Recent research has examined various features that attract attention and elicit specific emotions to establish the desired image for companies, as interpreted through the lens of impression management theory (Kanbaty et al., 2024). However, the study was limited to one country only, and there has been no international comparative study on the use of photos in impression management, particularly on features that attract attention and evoke emotions (Chong et al., 2019; García-Sánchez & Araújo-Bernardo, 2020; Kanbaty et al., 2024; Momin et al., 2023; Zeng et al., 2022). International comparisons are important because they can highlight companies' strategies in using reports to influence audience perceptions and broaden understanding of the use of photos in CSR reports (Kanbaty et al., 2024). Therefore, this study aims to analyze and compare the features of photos in CSR reports that can attract attention and evoke emotions to form an overall impression of responsibility in terms of sustainability aspects between Indonesia and Malaysia.

Indonesia and Malaysia were chosen for comparison for three main reasons. First, the two countries are comparable in terms of their economic scale and degree of internationalization. Second, Indonesia and Malaysia are developing countries in geographically similar regions with relatively similar cultures (Amran et al., 2017). Third, these countries encounter comparable challenges in addressing the impacts of climate change and advancing environmental sustainability, as energy companies represent the largest contributors to greenhouse gas emissions (Lestari et al., 2024). The use of photographic features in CSR reports to form overall impressions of responsibility is facilitated by the relatively similar conditions of the two countries, which allows for meaningful comparisons. However, differences in regulatory contexts can influence how companies use photos in sustainability reports as a reputation management strategy. Malaysia has demonstrated an earlier and more structured regulatory commitment through the Sustainability Reporting Guide published by Bursa Malaysia since 2015 and reinforced in 2022 with disclosures aligned with

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the Task Force on Climate-related Financial Disclosures (TCFD). In contrast, in Indonesia, sustainability reporting obligations were officially regulated only by the Indonesian Financial Services Authority (OJK) in 2017, with an approach that remains predominantly narrative and less strict than Malaysia's in terms of disclosure frameworks. Therefore, the hypothesis proposed in this study is:

H_1: There are differences in the use of photo features in CSR reports that can attract attention and evoke emotions between energy sector companies in Indonesia and Malaysia.

H_{1a}: There is a difference in the use of photos to attract attention between energy companies in Indonesia and Malaysia.

H_{1b}: There is a difference in the use of photos to evoke emotions between energy companies in Indonesia and Malaysia.

H_{1c}: There are differences in the use of ingratiation, exemplification, and organizational promotion tactics between energy sector companies in Indonesia and Malaysia.

This study contributes to the literature on impression management, visual communication, and CSR reporting by focusing on the use of photographic features that can attract attention and evoke emotions. Specifically, this study adds to the literature on the comparison of corporate strategies between Indonesia and Malaysia in using photos as a tool for impression management.

2. METHODOLOGY

This study uses visual content analysis, a systematic observational approach for examining and categorizing visual representations, such as photographs, through structured coding and quantitative assessment (Bell & Davison, 2013). This study utilizes photographic data obtained from the sustainability and annual reports of energy sector companies in 2023. This sector was selected because companies within it are among the primary contributors to greenhouse gas emissions in Indonesia and Malaysia. Energy companies often face pressure to mitigate their environmental impact and strengthen their image as responsible entities. Meanwhile, 2023 was chosen because global energy-related greenhouse gas emissions increased by 1.1% or 410 million tons, reaching a new record high (IEA, 2023). This increase is mainly due to coal companies as one of the energy sub-sectors that contributed more than 65% of carbon emissions in 2023 (IEA, 2023).

Samples were selected using purposive sampling. Energy sector companies from Indonesia (n=88) and Malaysia (n=31) were selected, excluding those that did not publish sustainability or annual reports in 2023 (n=8). The eight companies consist of six companies in Indonesia and two companies in Malaysia. In addition, this study also excluded companies that did not report CSR in their sustainability or annual reports in 2023 (n=2), consisting of one Indonesian and one Malaysian company. Thus, CSR-related photos from 81 Indonesian companies and 28 Malaysian companies were further analyzed. Figure 2 shows the stages of data collection and photo analysis in the CSR report were adapted from Kanbaty et al. (2024)[1].

[1] Please refer to bit.ly/48gl5PV for the explanation on the research design.

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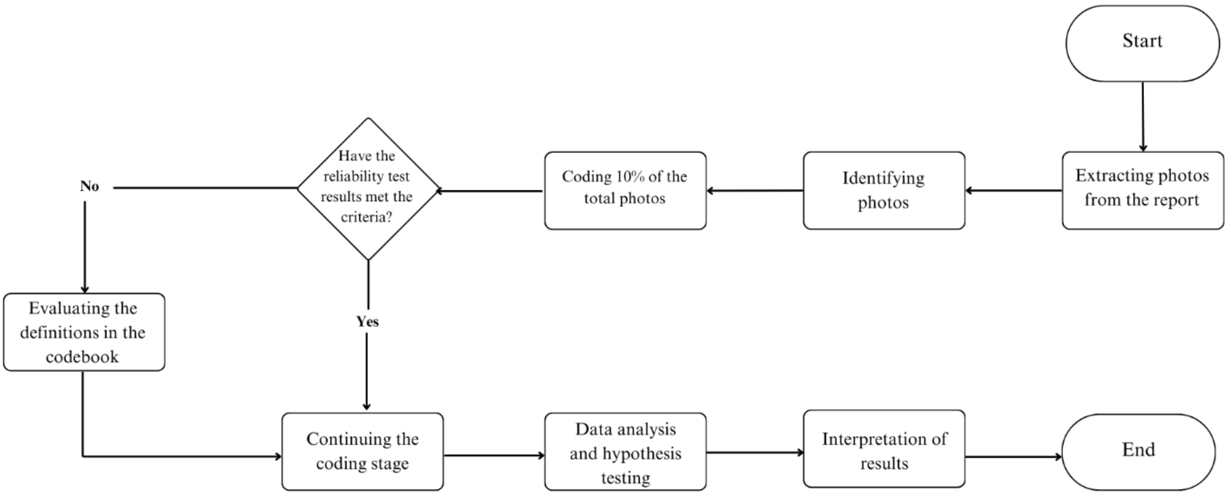

Figure 2. Summary of research design

3. RESULTS AND DISCUSSION

The photographic attributes in Indonesian and Malaysian sustainability reports are analyzed and compared to determine their capacity to secure engagement and elicit emotional responses, thereby constructing a comprehensive perception of sustainability responsibility. Table 1 shows that documentary photos are used more frequently in sustainability reports than aesthetic photos (Figure 3). This finding illustrates that companies in the energy sector tend to use photos as visual evidence of sustainability activities undertaken to enhance the credibility of their textual communication. In addition, impression management is augmented by the rhetorical power of photos accompanied by textual descriptions, which function to shape stakeholder perceptions (Zeng et al., 2022). However, energy sector companies in Indonesia are 2.23 times more likely than those in Malaysia to use aesthetic photos. The increasing prevalence of aesthetic imagery in sustainability reports is attributed to its efficacy in eliciting emotional responses, serving as a strategic instrument for impression management (Graves et al., 1996; Menninghaus et al., 2019).

Table 1: Use of Photos in Sustainability Reports

Categories	**Indonesia**		**Malaysia**		**Total**		***p-value***
Type of use:							
Documentary	1376	52.6%	416	71.2%	1792	56.0%	0.000*
Aesthetics	1239	47.4%	168	28.8%	1407	44.0%	
Total	2615	100.0%	584	100.0%	3199	100.0%	
GRI field:							
Economy	938	35.9%	104	17.8%	1042	32.6%	0.004+
Social	585	22.4%	264	45.2%	849	26.5%	0.080+
Environment	499	19.1%	142	24.3%	641	20.0%	0.945+
General	593	22.7%	74	12.7%	667	20.9%	0.308+
Total	2615	100.0%	584	100.0%	3199	100.0%	

Notes: The type of photo usage was tested using the **Chi-Square test*, while GRI field was tested using the +*Mann-Whitney U test.*

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(a) (b) (c)

Figure 3. Documentary Photo
Source: (a) COASTAL 2023; ALAM 2023; WINS 2023

Based on Table 1, the economic field has the most photos, followed by social and environmental issues. This is consistent with previous studies that found companies tend to use photos depicting economic and social impacts in their sustainability reports (Aulia et al., 2024; Chong et al., 2019; Hrasky, 2012; Permatasari & Suryani, 2023). Energy companies seek to reduce public oversight through assertive impression management in response to the substantial ecological hazards associated with their business activities (Samkin & Schneider, 2010; Talbot & Boiral, 2018). By highlighting positive economic and social aspects through photos, companies can divert attention away from high environmental risks and create a more responsible and sustainable image (Lock & Araujo, 2020). CSR-related photos may serve as a cost-effective and accessible tool for companies to manage perceptions and strengthen social legitimacy (Boiral, 2016).

(a) (b) (c)

(d) (e) (f)

Figure 4. Photo of Economic and Social Fields
Source: (a-d) PGAS 2023; (e) PENERGY 2023; (f) REACH 2023

Photos in the economic field that highlight the company's achievements and commitments show the use of organizational promotion strategies (Figure 4a-3c). Meanwhile, an image of social responsibility is actively constructed by the firm through the inclusion of community-oriented photographs within the social dimension of their reporting (Figure 4d-3f). The use of photos in the social field can create long-term value for the company and gain legitimacy from the community (Ali et al., 2021). However, the limited use of photos in the environmental field is because issues in this field tend to be complex, requiring detailed explanations that are often conveyed through text. This can give companies more control over the information they convey. In addition, a positive correlation has been identified between environmental performance and the integration of environmental-themed photographs within corporate disclosures (Fenk, 2024). Thus, the high environmental risk in energy sector companies results

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in poor environmental credentials, meaning that photos in this field are rarely used in sustainability reports.

In Indonesia, the use of photos based on GRI fields most frequently displayed by companies in the energy sector is economic, followed by social and environmental issues. This is because investors in Indonesia tend to be profit-oriented, so companies must strive to attract investment by demonstrating better performance, especially in the economic field (Handriani & Robiyanto, 2018). However, social issues have the highest percentage in Malaysia, followed by the environment and economy. Although risk and return factors are important, Malaysian investors are increasingly considering corporate social responsibility when investing (Adam & Shauki, 2014). In addition, Malaysian society is mainly composed of Malays, Chinese, and Indians who hold strong religious beliefs and are therefore very concerned with nature conservation (Yee et al., 2022). The difference in the use of photos between companies in Indonesia and Malaysia lies in the economic sector, as confirmed by the results of the *Mann-Whitney U* test (U=632.500, p<0.01).

The use of photos based on social and environmental fields does not differ between Indonesia and Malaysia because the number of photos displayed in sustainability reports is almost the same. This means that companies in both countries tend to have similar visual preferences in conveying social and environmental issues. In the social field, companies in Indonesia and Malaysia often display photos of community interactions, employee involvement in social activities, and activities involving children. These photos usually feature human expressions and positive atmospheres, which can evoke emotions and shape the image of a company that cares about social issues. Meanwhile, in the environmental sector, companies in both countries often showcase environmental conservation activities, natural scenery, or green elements such as trees.

The size of photos displayed in corporate sustainability reports in Indonesia (μ=184.9) is larger than in Malaysia (μ=74.8; U=572707.0, p<0.001). This shows that companies in Indonesia use layout features, such as large photos, to attract attention. The use of large sizes is intentional because larger photos are more effective at attracting the audience's attention (Kanbaty et al., 2024). In addition, a promotional mechanism is established by using blank pages featuring expansive imagery to preserve the organization's image (Usmani et al., 2020). Blank pages, combined with photos, can improve readability by making sustainability reports visually appealing (Usmani et al., 2020). Emphasizing information by displaying large photos reflects an ingratiation strategy, as the company seeks to increase its appeal to the audience (Mohamed et al., 1999). However, the use of small photos can help focus stakeholders' attention on the company's performance (García-Sánchez & Araújo-Bernardo, 2020). Thus, the findings suggest that companies recognize the importance of image size in capturing attention—and its advantages as an ingratiation strategy.

Table 2 shows that most photos in sustainability reports are landscape-oriented, which is consistent with previous research (Kanbaty et al., 2024). This orientation is widely used in the social field (84.2%), followed by economics (70.5%) and the environment (70.2%). The use of landscape orientation creates a panoramic view or wide view that is effective in attracting attention (Dupont et al., 2014). This is because landscape orientation offers a larger area, allowing the audience to explore and discover more objects in the photo (Dupont et al., 2014). In sustainability reports, the application of landscape orientation by companies in Indonesia (n=1741) is higher than in Malaysia (n=496; U=708.500, p<0.05). The high use of landscape

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orientation in the economic sector in Indonesia (n=647) indicates that companies employ

	GRI Field												Overall Total	
	Economy		Environment		Social		General		Total					
	IDN	MYS	IDN	MYS	IDN	MYS	IDN	MYS	IDN		MYS			
Panel (A): Layout Features														
Orientation:														
Landscape	647	88	340	110	466	249	288	49	1741	66.6%	496	84.9%	2237	69.9%
Portrait	278	16	147	30	118	15	303	25	846	32.4%	86	14.7%	932	29.1%
Other	13	0	12	2	1	0	2	0	28	1.1%	2	0.3%	30	0.9%
Total	938	104	499	142	585	264	593	74	2615	81.7%	584	18.3%	3199	100.0%
Panel (B): Interactions Features														
Angle of view:														
Eye-level	770	87	394	121	572	247	554	70	2290	87.6%	525	89.9%	2815	88.0%
High	141	11	88	18	10	13	20	2	259	9.9%	44	7.5%	303	9.5%
Low	27	6	17	3	3	4	19	3	66	2.5%	15	2.6%	81	2.5%
Total	938	104	499	142	585	264	593	74	2615	81.7%	584	18.3%	3199	100.0%
Size of Frame:														
Medium	584	84	275	84	176	97	276	46	1542	59.0%	359	61.5%	1901	59.4%
Long	352	58	221	58	407	167	308	28	1057	40.4%	225	38.5%	1282	40.1%
Close-up	2	0	3	0	2	0	9	0	16	0.6%	0	0.0%	16	0.5%
Total	938	104	499	142	585	264	593	74	2615	81.7%	584	18.3%	3199	100.0%

organizational promotion strategies as these are related to company achievements

(a) (b) (c)

Figure 5. Photo of production area with landscape orientation
Source: (a) DEWA 2023; (b) ENRG 2023; (c) ALII 2023

(Mohamed et al., 1999). In economics, companies often use landscape orientation for photos depicting clean and modern production areas (for example, see Figure 5). The use of layout features, such as photo size and higher orientation in Indonesia, allows companies to influence the meaning of photos (Kanbaty et al., 2024). Therefore, companies can utilize layout features to enhance their image and meet stakeholder expectations.

Table 2: Photo Features That Can Attract Attention

Notes: IDN refers to Indonesia and MYS refers to Malaysia.

Panel B in Table 2 presents photo interaction features that can attract attention. Based on the angle of the photo, the use of the eye-level angle has the highest percentage, which is consistent with previous studies (Kanbaty et al., 2024). However, there is no difference in the use of photo angles between companies in Indonesia and Malaysia. Most photos in the social field use the eye-level angle (96.4%), followed by economics (82.2%) and the environment (80.3%). In advertising, eye-level is the angle that allows photos to be evaluated most effectively by the audience (Baranowski & Hecht, 2018; Meyers-Levy & Peracchio, 1992). This means that taking photos at the same level as the subject helps the audience see and understand the image more easily, enabling them to receive the message more clearly. The eye-level angle conveys equality, and hence, there is no difference in power. The use of eye-level angles can be linked

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to ingratiation strategies, as companies seek to increase their appeal to audiences by emphasizing photos that convey a sense of equality (Mohamed et al., 1999).

Another interactive feature that can attract attention is the size of the frame, which refers to how close or far away people and objects are depicted from the audience. Medium and long shots are widely used in photos featured in corporate sustainability reports, but there is no difference in frame size use between Indonesia and Malaysia. Most photos are medium shots, but only 11.6% are long shots. Medium shots are widely used in the economic field (64.1%), followed by the environmental field (56.0%) and the social field (32.1%). In the economic sector, companies often display photos of products and services taken with medium shots to give the impression of closeness to the object (Figures 6a-6c). Medium shots allow the audience to see the products and services clearly. This strategy is used to create a connection between customers and products, thereby increasing trust in the company. This closeness allows companies to use the size of frame feature to be seen as an ingratiating entity. With a good reputation, companies become more competitive and able to survive in challenging situations (Chen, 2016).

Meanwhile, the use of long shots experienced the opposite sequence, starting from social (67.6%), environment (43.5%), and economy (39.3%). In the social field, photos related to society were often displayed, which contained many objects in one frame, so long shots were often used (Figures 6d-6f). The use of long shots with many objects in a single frame allows the audience to see a broader picture of social interactions and the surrounding environment. By showing many people in one frame, this photo also emphasizes that the activity depicted involves many parties and benefits the wider community.

Figure 6: Medium-range Shots of the Economic (a-c) & Long-range Shots of the Social Field (d-f)

Source: (a) AKRA 2023; (b) ABMM 2023; (c) TPMA 2023: (d) MEDC 2023; (e) ENRG; (f) ELSA 2023

Panel A in Table 3 shows the use of photographic themes used in framing sustainability disclosures. The top three most frequently used photographic themes are people, products and services, and nature, which is consistent with previous research (Rämö, 2011). The theme

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of people is often represented by displaying photos of children, employees, leaders, and the community. These photos can be used by companies to gain emotional leverage from stakeholders as an organizational promotion strategy (Chong et al., 2019). Organizational promotion enables companies to shift the audience's attention to issues of concern and achieve legitimacy (Suchman, 1995; Usmani et al., 2020). For example, companies often display photos of employees working while wearing safety clothing and equipment (see Figure 7). These photos can be considered symbolic rhetoric because they convey a positive impression, emphasizing the company's sustainability practices by placing great importance on the health and safety of its workers (Chong et al., 2019). However, there is no difference between Indonesian and Malaysian companies in their use of photos with people as the theme.

Table 3: Photo Features that Can Evoke Emotions

	GRI Field													
	Economy		**Environment**		**Social**		**General**		**Total**				**Overall Total**	
	IDN	**MYS**	**IDN**	**MYS**	**IDN**	**MYS**	**IDN**	**MYS**	**IDN**		**MYS**			
Panel (A): Photography Theme														
People	425	71	196	95	539	251	268	55	1428	54.6%	472	80.8%	1900	59.4%
Products & services	349	21	3	1	11	3	1	0	364	13.9%	25	4.3%	389	12.2%
Nature	0	0	173	18	2	0	3	0	178	6.8%	18	3.1%	196	6.1%
Place & space	100	4	10	3	13	4	29	2	152	5.8%	13	2.2%	165	5.2%
Innovation & technology	15	0	42	18	4	4	14	1	75	2.9%	23	3.9%	98	3.1%
Abstract & object	15	0	25	0	9	0	21	6	70	2.7%	6	1.0%	76	2.4%
Mixed	31	3	9	4	4	0	10	0	54	2.1%	7	1.2%	61	1.9%
Animal	0	1	37	2	2	0	1	0	40	1.5%	3	0.5%	43	1.3%
Food & beverages	1	3	0	0	0	2	0	0	1	0.0%	5	0.9%	6	0.2%
Other	2	1	4	1	1	0	246	10	253	9.7%	12	2.1%	265	8.3%
Total	938	104	499	142	585	264	593	74	2615	81.7%	584	18.3%	3199	100.0%
Panel (B) Emotions Conveyed														
Positive Emotions:														
Pride	391	38	17	16	47	68	471	53	926	35.4%	175	30.0%	1101	34.4%
Nurturance	144	9	363	97	288	82	18	4	813	31.1%	192	32.9%	1005	31.4%
Enthusiasm	366	51	6	18	35	53	69	12	476	18.2%	134	22.9%	610	19.1%
Awe	11	0	111	11	0	0	10	0	132	5.0%	11	1.9%	143	4.5%
Attachment	3	0	0	0	84	35	11	5	98	3.7%	40	6.8%	138	4.3%
Contentment	10	2	0	0	5	0	1	0	16	0.6%	2	0.3%	18	0.6%
Gratitude	0	0	0	0	12	2	0	0	12	0.5%	2	0.3%	14	0.4%
Amusement	0	0	0	0	10	0	3	0	13	0.5%	0	0.0%	13	0.4%
Negative Emotions:														
Sympathy	12	4	2	0	101	24	4	0	119	4.55%	28	4.79%	147	4.6%
Fear	0	0	0	0	3	0	0	0	3	0.11%	0	0.00%	3	0.1%
Shame	0	0	0	0	0	0	1	0	1	0.04%	0	0.00%	1	0.0%
Mixed	1	0	0	0	0	0	5	0	6	0.23%	0	0.00%	6	0.2%
Total	938	104	499	142	585	264	593	74	2615	81.7%	584	18.3%	3199	100.0%

Notes: IDN refers to Indonesia and MYS refers to Malaysia.

(a) (b) (c)

Figure 7. Photo of Employees Working and Wearing Safety Equipment
Source: (a) HUMI 2023; (b) HILL 2023; (c) ENRG 2023

Photos related to products and services reflect that the company has paid attention to its business operations, especially in the production process (Chong et al., 2019). In addition, the

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photos depict the company as acting responsibly in the production and distribution of its products and services, with images of production processes, facilities, and transportation intended to support sustainable practices (Rämö, 2011). Product and service-themed photos were displayed more in Indonesia (n=364) than in Malaysia (n=25, U=625.500, $p<0.01$). Companies can use these photos to create a positive image as part of their impression management strategy, emphasizing their success in meeting customer expectations (Hellmann et al., 2020; Merkl-Davies & Brennan, 2007). A positive image can be part of a company's legitimacy, used to influence public perception and increase revenue through product promotion (Jones & Pittman, 1982; Samkin & Schneider, 2010). Thus, the extensive use of photos related to products and services in Indonesia serves as an organizational promotion strategy to highlight achievements and attract investors to invest in the company.

Nature-themed motifs are frequently represented through imagery of forests, fluvial systems, and marine environments. However, there is no difference between Indonesia and Malaysia in this theme. Photos with nature themes are often displayed to support environmental causes. These photos reflect the company as an entity that cares about the environment and ecosystem, which can be used as an ingratiation strategy (Boiral, 2013; Rämö, 2011). This is because companies are trying to increase their appeal to audiences by selectively emphasizing the visuals in their sustainability reports (Mohamed et al., 1999). The use of natural motifs as a rhetorical instrument serves to establish a positive corporate image, despite a prevalent disconnect between these visual representations and the reality of the firm's environmental impact (Hrasky, 2012; Zeng et al., 2022). For example, a photo of clear ocean waters was featured in the sustainability report of PT Mitrabahtera Segara Sejati, a shipping company, to give the impression that the company cares about the ocean. In addition, the photo can serve as a means of legitimization, convincing stakeholders that the company operates with consideration for its environmental impact (Permatasari & Suryani, 2023).

The use of photos with themes of places and spaces in Indonesia (n=152) is higher than in Malaysia (n=13, U=719.500, $p<0.05$). Companies can use photos of places and spaces as an organizational promotion strategy because they have rhetorical power to attract attention and support legitimacy (Hrasky, 2012). For example, the impression of a firm's commitment to sustainability is reinforced by the strategic use of imagery depicting modern, ecologically conscious architecture and advanced production facilities (Figure 8a-b). In addition, Indonesia also uses more abstract and object-themed photos (n=70) than Malaysia (n=6, U=801.000, $p<0.05$). The integration of abstract themes and non-representational objects is linked to ingratiation strategies, as these visual elements prioritize aesthetic enhancement over direct, realistic depictions of corporate activities (Hrasky, 2012; Mohamed et al., 1999). For example, the company displays photos of hands carrying soil and plants in its sustainability report (Figure 8c-d). Hands are often associated with human involvement, hard work, and care, while plants and soil symbolize growth, sustainability, and connection with nature. This visual combination aims to create the impression that the company has values that are aligned with environmental and social concerns.

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(a) (b) (c) (d)

Figure 8: Photos Themed on Places (a-b) and Objects (c-d)
Source: (a) ADMR 2023; (b) MEDC 2023; (c) MBAP 2023; (d) MTFN 2023

Panel B in Table 3 presents the emotional content of the photos displayed in the sustainability report, including both positive and negative emotions. The positive emotional content of the photos (n=3042) is much higher than the negative emotional content (n=157). This is consistent with previous studies that found a significant difference between the use of photos with positive and negative emotions (Kanbaty et al., 2024). Photos focus on emotions as the primary method of impression management (Momin et al., 2023). The use of positive photos dominating sustainability reports shows that companies are trying to create a favorable perception of their performance (Kanbaty et al., 2024). However, there was no difference in the use of photos by Indonesian and Malaysian companies based on the emotions conveyed in their sustainability reports.

The most common positive emotion conveyed by photos in sustainability reports is pride (34.4%). The photographs are used to frame the company's disclosure of sustainability in the economic sphere. Pride is conveyed through photographs dominated by the people theme as shown in Table 4. Pride uses the people theme to portray a company that supports sustainability practices and employs diverse, well-educated employees (Kanbaty et al., 2024). In sustainability reports, the emotion of pride can be conveyed through photos of company leaders or employees in uniform. Figure 9a shows the pride of the company leader as a high-status individual for receiving an award. However, Figures 9b and 9c signify the emotion of pride related to professional identity; the photos also reflect employee satisfaction (Breitbarth et al., 2010). This is an organizational promotion strategy aimed at improving the company's positive image with the public (Jones & Pittman, 1982; Mohamed et al., 1999). By displaying pride through visual representations of people, the company strategically shapes positive perceptions, reinforcing its image as a responsible organization that has successfully delivered on its sustainability commitments.

Table 4: Distribution of Positive and Negative Emotions in Photo Themes

	People	Products & Sevices	Nature	Place & Space	Innovation & Technology	Abstract & Object	Mixed	Animal	Food & Beverages	Other	Total	
Positive Emotions:												
Pride	451	213	0	119	30	15	16	0	1	256	1101	34.4%
Nurturance	720	13	74	32	61	44	13	41	0	7	1005	31.4%
Enthusiasm	438	140	0	1	6	8	17	0	0	0	610	19.1%
Awe	0	5	121	8	0	1	8	0	0	0	143	4.5%
Attachment	130	0	0	0	0	6	2	0	0	0	138	4.3%
Contentment	2	16	0	0	0	0	0	0	0	0	18	0.6%
Gratitude	12	0	0	0	0	0	1	1	0	0	14	0.4%
Amusement	13	0	0	0	0	0	0	0	0	0	13	0.4%
Negative Emotions:												
Sympathy	130	2	0	5	1	2	1	1	5	0	147	4.6%
Fear	3	0	0	0	0	0	0	0	0	0	3	0.1%

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Shame	0	0	1	0	0	0	0	0	0	0	1	0.0%
Mixed	1	0	0	0	0	0	3	0	0	2	6	0.2%
Total	1900	389	196	165	98	76	61	43	6	265	3199	100.0%

(a) (b) (c)

Figure 9: Photos that Convey the Emotion of Pride
Source: (a) DIALOG 2023; (b) ABMM 2023; (c) PETRONM 2023

Maintenance is the second most commonly used positive emotion in sustainability reports. Based on Table 4, people-themed photos are often used to convey a nurturing emotion, reflecting the company's concern for the community or the environment (Boiral, 2013). For example, companies can display photos of employees caring for the environment, interacting with children in social programs, and helping underprivileged communities (Figure 10). An affective response of care is elicited by such imagery, which serves to project an organizational commitment to both societal welfare and environmental preservation. By showcasing positive activities and practices, companies can meet stakeholder expectations regarding sustainability aspects and enable them to serve as role models for other entities (Maqbool & Zameer, 2018). This is in line with the exemplification strategy, which in CSR reports is often associated with activities in social and environmental aspects (Caliskan et al., 2021). Through this strategy, the company can project an image of an entity with integrity, social responsibility, and moral worthiness (Jones & Pittman, 1982; Mohamed et al., 1999).

(a) (b) (c)

Figure 10: Photos that Convey the Emotion of Nurturance
Source: (a) ADMR 2023; (b) AKRA 2023; (c) DSSA 2023

The third positive emotion often used in sustainability reports is enthusiasm. This emotion can frame sustainability disclosures in the economic sphere. People-themed photos dominate the expression of enthusiasm in sustainability reports. Enthusiasm in sustainability reports is often shown through expressions of passion for work, optimism towards sustainability initiatives, and high dedication to creating positive impacts (for example, see Figure 10). These representations aim to show that the company not only fulfills social and environmental responsibilities as an obligation but also is committed to creating change. With the exemplification strategy, the company wants to project an image as a motivated, passionate, and inspiring leader in carrying out sustainability practices so as to strengthen legitimacy and increase stakeholder trust (Jones & Pittman, 1982; Mohamed et al., 1999).

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(a) (b) (c)

Figure 10: Photos that show emotions of enthusiasm
Source: (a) MEDC 2023; (b) PTBA 2023; (c) SHIP 2023

4. CONCLUSION

This study aims to determine the differences in photo features in sustainability reports between Indonesian and Malaysian companies as an impression management tactic. The results show that Indonesian companies feature more aesthetic and economic-related photos. In contrast, companies in Malaysia use more documentary and social-related photos. The difference in the use of photos by the field in the two countries is because investors have different considerations in making investment decisions. Investors in Indonesia tend to be profit-oriented, while investors in Malaysia consider corporate social responsibility in investing.

The ingratiation strategy companies use to increase their appeal is supported by the use of size, angle of capture, frame size, and nature- or object-themed photos. Large size and object-themed photos are featured more in the sustainability reports of companies in Indonesia than Malaysia. This suggests that companies in Indonesia use photo features to emphasize certain outcomes and create a positive impression. Organizational promotion can be achieved by companies by utilizing onboarding features, themes (people, products and services, and places and spaces), and photos that represent emotions of pride. In Indonesia, orientation and themes (products and services, places, and spaces) are used more than in Malaysia. This means that companies in Indonesia deliberately display photos to highlight their achievements and commitment to social responsibility. Meanwhile, photos that convey the emotions of nurturing and enthusiasm can be an exemplification strategy.

This research shows that photos in sustainability reports have a role in shaping stakeholder perceptions. This is because photos can direct the audience towards the information the company wants to emphasize. However, photos can mislead report users because of the perceptions and emotions they evoke, so investors must be more critical when assessing non-financial information to make informed investment decisions. In addition, this study expands our understanding of how impression management theory applies to visual media in the context of sustainability reporting in developing countries. This study has two limitations. First, the themes and emotions conveyed in the photos were often difficult to identify, despite measures taken to improve coding reliability. Future research is recommended to employ methods that minimize subjectivity, such as machine-learning-assisted visual analysis or audience-perception testing of photos used in sustainability reports. Secondly, the data used is limited to sustainability reports published online during a single period, so it cannot capture the dynamics of changes in corporate image over time. Longitudinal research that traces changes in the use of photo features from year to year will provide a more dynamic picture of changes in impression management strategies in sustainability reports. With increasing demands for non-financial transparency and accountability, a critical understanding of the

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use of visuals in sustainability reporting is becoming increasingly important to ensure the integrity of corporate communications.

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