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The picturesque roots of impression management: framing, Claude glass and "rose"-tinted lens?

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Abstract

Purpose – This paper explores the way in which industrial pollution has been expressed in the narrative accounts of nature, landscape and industry by William Gilpin in his 18th-century picturesque travel writings. A positive description of pollution is generally outdated and unacceptable in the current society. The authors contrast his "picturesque" view with the contemporary perception of industrial pollution, reflect on these early accounts of industrial impacts as representing the roots of impression management and use the analysis to inform current accounting.

Design/methodology/approach – The research uses an interpretive content analysis of the text to draw out themes and features of impression management. Goffman's impression management is the theoretical lens through which Gilpin's travel accounts are interpreted, considering this microhistory through a thematic research approach. The picturesque accounts are explored with reference to the context of impression management.

Findings – Gilpin's travel writings and the "Picturesque" aesthetic movement, it appears, constructed a social reality around negative industrial externalities such as air pollution and indeed around humans' impact on nature, through a lens which described pollution as adding aesthetically to the natural landscape. The lens through which the picturesque tourist viewed and expressed negative externalities involved quite literally the tourists' tricks of the trade, Claude glass, called also Gray's glass, a tinted lens to frame the view.

Originality/value – The paper adds to the wealth of literature in accounting and business pertaining to the ways in which companies socially construct reality through their accounts and links closely to the impression management literature in accounting. There is also a body of literature relating to the use of images and photographs in published corporate reports, which again is linked to impression management as well as to a growing literature exploring the potential for the aesthetic influence in accounting and corporate communication. Further, this paper contributes to the growing body of research into the historical roots of environmental reporting.

Keywords Aesthetic accounting, Picturesque, William Gilpin, Impression management
Paper type Research paper

1. Introduction

This paper seeks to contribute to a growing body of research that intersects accounting history and environmental accounting. Relatively few papers have explored the historical roots of environmental accounting, and there are currently calls in the literature for increased attention to historical environmental accounts (Parker, 2015; Carnegie and Napier, 2017; Atkins *et al.*, 2023). Further, the investigation into different *forms* of accounting, from a

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historical perspective, has been encouraged (Carnegie and Napier, 2017). Research has emphasised a need to widen archival sources beyond traditional financial accounts (Carnegie and Napier, 1996) with the study of, for example, letters, diaries, records or other ephemera which can be perceived as forms of accounting and accountability. Indeed, in the 1990s, researchers, referred to as "new accounting historians", were keen to explore alternative forms of accounting, calling for attempts to widen the notion of the "archive" by locating accounting as just one among an ensemble of technologies of calculation (Miller and Napier, 1993). On the other hand, what may be viewed as accounting, and thus admitted as evidence for the accounting historian, and what may be considered as a possible interpretation of accounting's impact on organisational and social functioning, could, indeed should, be expanded (Carnegie and Napier, 1996, p. 16). More recently, these calls for alternative historic accounting research have been reiterated, with researchers called to explore the

> [O]pportunities to broaden an awareness of the tentacles of accounting and forms of accountability in everyday life settings reside in both private and public archives located around the globe (Carnegie and Napier, 2017, p. 85).

Broadening the definition of "archival evidence" extends into the area of alternative accounting research, considering forms of environmental and ecological accounts produced by stakeholders, other than business organisations. For example, researchers have analysed a 19th-century engineer's report on river pollution as an early form of external environmental accounting (Solomon and Thomson, 2009). Letters written by the artist, writer and social activist William Morris, concerning woodland conservation, have been interpreted as an early form of environmental audit (Atkins and Thomson, 2014), with this study being identified as an isolated exploration of early accounts from a sustainability perspective (Carnegie and Napier, 2017).

The narrow and parochial nature of the modern use of accounting has been subject to increasing criticism (Burchell *et al.*, 1980; Carnegie and Napier, 1996; Galhofer *et al.*, 2015). Carnegie and Napier (1996), for instance, emphasise that there is a need to widen the notion of the "archive" beyond the traditional "obviously accounting-based source materials" (p. 31) such as original accounts, business records and financial statements (see also Napier, 2006). We argue that broadening the definition of "archival evidence" (and the functioning of accounting systems) extends to external data sources dealing with environmental change to reveal, in more detail, exactly how contemporary (and diverse) forms of accounting function (Burchell *et al.*, 1980, p. 23). Representations of early business activities during, for example, the Industrial Revolution, such as narrative and pictorial descriptions, are the only "accounts" we have of these activities and their environmental (and social) impacts.

Prior literature has indicated that recordings of environmental metrics by interested parties, external to business organisations, provide important accounts of environmental information and the impact of human and business activity on the natural world (Guthrie and Parker, 1989; Unerman, 2003; Maltby, 2004; Solomon and Thomson, 2009). Current recommendations for accounting and reporting recommend the valuation, inclusion and acknowledgement of the impact of social and environmental activities by organisations (IFRS, 2023).

This paper seeks to add to the growing literature in the area of historical and alternative environmental accounting and accountability. The paper provides insight into an understanding of aspects of impression management in accounts in the past, suggesting these can inform present and future accounting (McBride and Verma, 2021). Whilst often viewed as a routine, rule-driven practice, the accounting history discipline recognises that it can have much wider pervasiveness as social and moral practice, and as social practice, accounting affects individual, organisational and societal behaviour (McBride and Verma, 2021). In this paper, we focus on the travel writings of the Revd. William Gilpin (hereafter, Gilpin), interpreting them as historical environmental accounts of the impact of early

industry on the environment and landscape. Gilpin (1724–1804) was a Church of England vicar, a school teacher and author. He is well-known as a travel writer, who was one of the primary founders of the picturesque aesthetic movement. Indeed, Gilpin himself explained why his first published travel writing, *Observations on the River Wye and Several Parts of South Wales*, represented a new departure in travel writing,

> The following little work proposes a new object of pursuit; that of not barely examining the face of a country; but of *examining it by the rules of picturesque beauty*: that of not merely describing; but of adapting the description of natural scenery to the principles of artificial landscape; and of opening the sources of those pleasures, which are derived from the comparison (Gilpin, 1782, pp. 1-2, emphasis added).

This description and our analysis of Gilpin's travel writings seems to resonate with a shift in accounting history research in the early 1990s, from raw documentation to a more interpretive approach (Previts *et al.*, 1990): "narrative history may gain strength from the verve with which the 'facts' are communicated, the 'story' is told. The literary style with which history is narrated helps to lend credibility to the data and events uncovered by the historian" (Carnegie and Napier, 1996, p. 14).

In our analysis we take an interpretive view and analyse the text in a similar way to earlier work which explores historic discourse, for example Atkins *et al.* (2014) in their analysis of William Morris' varied works, Atkins and McBride (2021) in studying Fumifugium as an historical environmental report and McBride (2023) interpreting a case study found within a diary. Milne *et al.* (2009) explored the analysis of dialogue in a critical and interpretive manner. We adopt a similar approach here, drawing out themes from the narrative and interpreting the content and form of the narrative in terms of nature, landscape and industry and the influence of the picturesque aesthetic. These findings are studied and elucidated through the lens of Goffman's (1959) ideas of impression management.

The method of analysis in the study is the qualitative approach of thematic analysis. Thematic analysis is widely used for analysing written documents, and the method is used for "identifying, analysing, and reporting patterns (themes) within the data" (Braun and Clarke, 2006, p. 79). A theme captures the key ideas about the data in relation to our research project questions and represents a pattern or meaning within the data set (Braun and Clarke, 2006, p. 82). The primary objective of this inductive approach is to allow research findings to emerge from the main, frequent or significant themes within the data; in doing this, we noted similarities with the impression management literature and used this to report and to summarise our findings.

By interpreting Gilpin's travel writings as narrative, historical accounts of negative industrial externalities in the early years of the Industrial Revolution, especially the impact of pollution on the environment, nature and landscape, we seek to extend the scope and form of accounting research. In this paper, we extrapolate the concept of Gilpin's picturesque travel writings to further our understanding of impression management in environmental accounting. Impression management research in accounting explores ways in which companies and other organisations emphasise "good news" and understate "bad news". There is a substantial body of work identifying the various ways in which more favourable "pictures" are painted for the readers of accounts than a pure description would convey. In environmental accounting, researchers have found plentiful evidence of impression management (e.g. Preston and Post, 1981). Although the concept and framework for impression management was primarily made explicit in the works of Goffman (1959), it is likely that impression management practice may far predate the 1900s (McBride, 2022).

We explore the 18th-century travel writings of Gilpin as narrative (including pictorial) accounts, by an external party, of negative industrial externalities. Interpreting these narrative accounts as early environmental accounts provides the opportunity to consider

how the "accountant" portrayed the impact of industry on nature and the environment. We find many illustrations of impression management in his picturesque descriptions of industrial pollution. This leads us to suggest that the development of the picturesque aesthetic represents an early form of impression management, if not the initial roots of impression management reporting on industrial activities, given that it arose in Britain, early in the Industrial Revolution. Indeed, the 18th century witnessed an unprecedented change in the British landscape, as organisational change imposed industrial and economic activities, factories and pollution on the countryside, as Britain moved from a rural economy to an industrial leader. Towards the end of the 18th century, evidence of industrial smoke and the effects of industry were becoming prolific, and it would have been almost impossible to travel the country without seeing them. At the same time, tourism within Britain was becoming popular, partly as a result of ongoing wars in Europe which deterred travellers, but also because of the influence of writers and artists associated with the evolution of the picturesque aesthetic movement which encouraged landscape tourism around Britain's countryside. Gilpin was one of the most influential writers and a primary force in the development of the picturesque aesthetic (Barrell, 1983) and, in particular, that which became known as picturesque tourism (Copley, 1994).

This paper contributes to two substantial areas of accounting research: accounting history and environmental accounting research on several levels. It aims to explore the narrative picturesque accounts of nature, landscape and industrial pollution contained in the travel writings of Gilpin towards the end of the 18th century. Specifically, we explore the extent to which the picturesque aesthetic influences these accounts and the ways this aesthetic perspective treats the relationship between nature and industry. We interpret these picturesque travel writings as environmental accounts of negative externalities, and explore how they are characterised by impression management, or "artistic license" as referred to by Gilpin. We relate these partial accounts to current accounting and reporting and to recommendations for valuing and representing more fully the environmental and social impacts of businesses.

In the next section, we discuss the prior literature on accounting and the aesthetic. Section 3 focuses on Goffman"s theoretical framework of impression management, referring to the body of impression management literature in accounting research. Section 4 provides a short biographical introduction to Gilpin and the historical context in which he lived, travelled and created his picturesque art and writings. In Section 5, we explore the meaning of "picturesque" and the development of this aesthetic movement with a focus on Gilpin's contribution to the travel writing genre. Section 6 focuses on an interpretive analysis of Gilpin's travel accounts of nature, landscape and negative industrial externalities, and develops the links with accounting and reporting. The paper concludes with a discussion in Section 7.

2. Accounting and the aesthetic: exploring the prior literature

There is a considerable and emerging body of work in the academic accounting literature that explores the potential and benefits of incorporating an aesthetic dimension into accounting, especially into forms of sustainability reporting. Indeed, there have been calls in the literature for wider forms of sustainable narratives about an organisation's sustainable impacts, including aesthetic accounting due to a sense that subjugation of accounting to finance and economic paradigms stifles discourse and limits appreciation of social responsibility in accounting (Gray, 2002, 2010). Prior research has suggested that accounting should not be dominated by an economic and financial discourse, as accounting exists in everyday life and artefacts (Hopwood, 1994), and should be balanced by other forms of discourse such as the aesthetic, as,

> . . . valuable insights into developing sustainability accounting can be gained by exploring how the aesthetic is used by creative disciplines (art, poetry and creative writing) (Atkins and Thomson, 2014, p. 2).

Galhofer and Haslam (1996) asked whether accounting could be informed by an appreciation of art, arguing that,

> While accounting and art function in society as separable and distinct phenomena, they also substantively overlap given their shared character as communicative and representational artefacts (Galhofer and Haslam, 1996, p. 23).

Specifically, this paper explored radical German artists of the early 20th century including Dadaist, German expressionist and revolutionary artists, who sought to bring about social, cultural and political changes through their artistic endeavours. It explores how different artistic representations and manipulations of "reality" could inform accounting, if accounting were to allow changes in form as well as content, which could encourage new realities to be represented and communicated (Galhofer and Haslam, 1996).

In the 17th century, there are accounts of industrial pollution and smog arising from commercial activities in the writings of John Evelyn, even before Britain was gripped by the Industrial Revolution (Atkins and McBride, 2021). Blake's (1804) poem talks of "dark satanic mills", a phrase ascribed as relating to the early Industrial Revolution and its damage to nature and rural communities. Evidence of pollution in the nature diaries of Gilbert White, a contemporary of Gilpin, are discussed as an early form of extinction accounting and accounting for biodiversity (Atkins and Maroun, 2020).

Towards the end of the 19th century, the subjugation of nature by industry and economics has been identified as a dominant theme in the many and varied works of the social activist, artist, poet and writer, William Morris (Atkins and Thomson, 2014). The need for alternative forms of accounting and the potential for a "utopian method" to inform new developments in accounting and reporting are noted, by developing and extending William Morris' *News from Nowhere* to experiment with alternative forms of accounting for society and the environment (Atkins *et al.*, 2015).

This paper seeks to add to the existing literature by exploring Gilpin's travel writings; as narrative accounts of nature and the landscape of Britain towards the end of the 18th century, these adopt and develop a picturesque perspective within the accounts. The narrative accounts provide rich descriptions of the British countryside at that time and also use picturesque principles to interpret the scenery. It is in applying picturesque principles that Gilpin provides an aesthetic account of nature, landscape and industrial activity. The relationship between industry and nature is a theme running through Gilpin's writings, and we seek to gauge the nature of this relationship and the treatment of nature and industry by the picturesque aesthetic.

3. Impression management in accounting

The substantial and significant body of academic accounting research into impression management in accounting and disclosures derives initially from adopting Erving Goffman's theoretical framework of impression management, with work which explores applications of this theory to non-traditional forms of accounting and accountants (Walker, 2008; Miley and Read, 2016; McBride, 2022). Goffman's first exposition of his impression management framework was described in *The Presentation of Self in Everyday Life* (Goffman, 1959). The framework is an illustration of his research into human interaction and uses a theatrical, dramaturgical framing whereby he studies and interprets the way in which individuals manage impressions in their direct face-to-face interactions with other individuals. Indeed, impression management involves dramatic realisation including the use of "dramaturgical

arts" of impression management. Goffman interprets these personal interactions as acts, similar to a stage actor's face presented to their audience. Goffman's impression management theory is brought together in chapter 6 of Goffman (1959) where he considers and consolidates his thoughts on *"The Arts of Impression Management"*, and in his conclusion he emphasises his intention to use the stage only as a means of allowing the reader to understand his focus on personal interactions and the ways in which individuals seek to provide positive impressions of themselves, whether these are "true" to the individual's nature, or are misrepresentations. Attached to these ideas are the concepts of the frontstage and backstage in personal interaction, whereby the "performer" uses props, dress, body language as well as speech to convey a desired impression, when the "backstage" reality may differ. Goffman explains how the "front" given to an "audience" may be concealing the "real" person, or their intentions. In Goffman's work, the concept of "frame" presents a "shared" perception of reality, a social construction (Solomon *et al.*, 2013), and a frame is, ". . . an *a priori* definition of reality, within which certain constructions of the situation . . . are taken for granted" (Frank, 1979, p. 176). In Goffman's *Frame Analysis* (Goffman, 1974), he explores further the concept of impression management (Jameson, 1976).

Sometimes, Goffman discusses ways in which managing impressions becomes intentional concealment. For example, concealment by the "performer" can hide "dirty work", such that evidence of activities which are unsavoury, unseemly, cruel, degrading or verging on criminal are concealed in performances, when the information delivered in the performance would not exist without them.

The impression management framework, based on a theatrical metaphor, framing and concealment, has been applied widely in accounting to describe the ways in which companies may seek to present a more positive impression to investors and other stakeholders via their accounts than that which would present the "true" situation for the company. Impression management in accounting involves representing information in a skewed manner, inconsistent with the concept of faithful representation. Typically, impression management in accounting involves a focus on "good news", whilst downplaying "bad news". In corporate accounting, good news is made more easily readable, whereas "bad news" is communicated with less clarity (Adelberg, 1979; Clatworthy and Jones, 2003; Courtis, 1998; Kohut and Sears, 1992; Subramanian *et al.*, 1993). Academic accounting research has found that companies employ calculative narrative, but also pictorial representation, graphs and photographs to manage the impressions they convey to users of published financial reports (Beattie *et al.*, 2008; Aerts, 2005; Preston*et al.*, 1996; Beattie *et al.*, 2004; Beattie and Jones, 1992, 2002; Graves *et al.*, 1996; Mather *et al.*, 2005).

In accounting, as in the sociological works of Goffman, there is a gradation, or spectrum of impression management behaviour, ranging from "naïve" impression management (referred to as "innocent impression management", Solomon *et al.*, 2013, p. 202) where companies (or individuals) provide favourable impressions of themselves in natural, expected manner in order to please their financial users, stakeholders or audience, to a more sinister extreme form akin to concealment and deception (Jones, 2011; Solomon *et al.*, 2013). As Jones (2011) explains, there are a whole range of behaviours in accounting, ranging from naive impression management, to creative accounting and ultimately to fraud. Between innocent impression and downright fraud, companies may deliberately provide a different impression of their financial, social or environmental situation from the "actual", or "real", one. This type of more advanced impression management in a performance is "concerned not with the moral issue of realising these standards, but with the amoral issue of engineering a convincing impression that these standards are being realised" Goffman (1959, p. 221). Further extremes of impression management behaviour can range from concealment, with the company or person avoiding answering certain questions or revealing certain facts, to deliberate misrepresentation, and ultimately to blatant lying (Solomon *et al.*, 2013). It is the social

construction of reality through impression management, or "artistic license", specifically the manipulation/management of "scenery", as *framing*, that we bring to bear on our interpretation of Gilpin's travel writings (and etchings). We now turn to introducing Gilpin in his historical and social context before seeking to define the picturesque aesthetic and its development, highlighting ways in which the "picturesque" resonates with impression management behaviour.

4. William Gilpin and picturesque travel writing

The Revd. William Gilpin (1724–1804) was an Anglican clergyman, schoolmaster, author and artist. He was educated at Queen's College, Oxford. Gilpin founded the concept of the "picturesque", which he defined and explored in his travel writing. Gilpin is perhaps unusual in that his travel was mostly confined to his native country. Many of his contemporaries, or near contemporaries, contributed to the growing body of travel writing, mostly through documenting their exploits overseas. The late Elizabethan early Jacobean writer, Thomas Coryat, for example, is thought to have been the first Briton to do a Grand Tour of Europe, travelling through France, Italy and Venice, returning via Switzerland and the Netherlands, detailing his travels, almost half of which were taken on foot in "Coryat's Crudities: Hastily Gobbled up in Five Months Travels". This wanderlust also underpins the writings of travellers such as Andrew Burnaby, the influential explorer and navigator William Dampier and philanthropist and traveller Jonas Hanway. Mary Wollstonecraft published her own influential work of travel writing, "Letters written during a short residence in Sweden, Norway and Denmark, 1796", and also produced over 20 reviews of travel books in the analytic review, ranging from the aesthetics of travel such as those by William Gilpin, to European and domestic tours (Horrocks, 2015).

Author, poet, journalist and literary historian Samuel Johnson and his friend James Boswell, Johnson's biographer, travelled together on an 83-day journey through Scotland, particularly the Isles of the Hebrides. The two each published an account of their trip. Johnson published *A Journey to the Western Islands of Scotland in 1775*, Boswell *A Journal of a Tour to the Hebrides* followed in 1785. Sir Uvedale Price, first baronet, Herefordshire landowner and author of *An Essay on the Picturesque as compared with the Sublime and the Beautiful 1794*, argued that picturesque was located between the beautiful and the sublime. Richard Payne Knight, classical scholar, archaeologist and numismatist, and member of parliament for Leominster 1780–84 and Ludlow 1784–1806, published *An Analytical Inquiry into the Principles of Taste* (Payne Knight, 1805) which followed on from the writings of Gilpin and Price in theorising the concept of the picturesque.

The rise of the female travel writer in the 18th century followed a largely similar path of bringing knowledge of overseas cultures to home shores, for example, travel in Turkey and Russia, by writers such as Lady Montague and Lady Elizabeth Craven. In the Victorian era, travel writing became popular and commercially successful, with much of the writing mirroring Britain's colonial expansion and middle class. O'Cinneide (2012) writes that,

> The late Victorian period of Imperial expansion saw a particularly close relationship between travel writing and the successful colonial adventure stories of writers such as Henry Rider Haggard, Rudyard Kipling, and Robert Louis Stevenson.

This idea of storytelling and framing had previously been seen in Gilpin's work. Gilpin published his tours around ten years after each tour had taken place (Lyall, 1973). This meant that significant reworking and revision had taken place, and the final published writings differed significantly from their original narrative descriptions (see Kinsley, 2016, on his coastal travels, and Bending, 2017, on landscape gardens). Furthermore, the plates he included were topographically inaccurate (Lyall, 1973). The time lag and inaccuracies allowed

him to criticise landowners without repercussions (Lyall, 1973). They also meant that he could use his accounts as a vehicle for developing and defining the picturesque aesthetic which was expressed through artwork but also through writing. Indeed, Gilpin explained that,

> .... the following work, at least the descriptive parts of it, approach as near the idea of poetic composition, as any kind of prosaic writing can do. It is the aim of picturesque description to bring the images of nature, as forcibly, and as closely to the eye, as it can; and this must often be done by high-colouring; which this species of composition demands. By high-colouring is not meant a string of rapturous epithets ... but an attempt to analize the views of nature – to open their several parts, in order to shew the effect of a whole – to mark their tints, and varied lights – and to express all this detail in terms as appropriate, and yet as vivid, as possible. In attempting this, if the language be forced, and inflated, no doubt it is the just object of criticism (Gilpin, 1809, pp. xix–xx). He goes on to describe his writings as being somewhere between didactic and descriptive (Gilpin, 1809).

5. Exploring "the picturesque": a complex landscape

Gilpin remains "best known as the originator and theoretician of the picturesque" (Kerhervé, 2014, p. 1). Many writers and researchers have attempted to provide a definition of the picturesque, but it seems to have remained a somewhat "fuzzy" aesthetic characterised by a lack of clarity. There are a wide variety of definitions and approaches to the picturesque. Indeed, Ruskin stated that the meaning of the word "picturesque" has been one of the most disputed, excluding theological expressions (Punter, 1994). Gilpin provided a first definition of "picturesque" in his *Essay on Prints* (Gilpin, 1768), describing the concept as, "a term expressive of that peculiar kind of beauty, which is agreeable in a picture" (p. xii). He further discusses aspects of the picturesque aesthetic in his *Essays on the Picturesque*,

> Disputes about beauty might perhaps be involved in less confusion, if a distinction were established, which certainly exists, between such objects as are *beautiful*, and such as are *picturesque* ... between those, which please the eye in their *natural state*; and those, which please from some quality, capable of being *illustrated in painting.* (Gilpin, 1792, p. 3)

Gilpin also commented that,

> .... picturesque composition consists in uniting in one whole a variety of parts; and these parts can only be obtained from rough objects (Gilpin, 1792, p. 19).

Also, Gilpin discusses how the picturesque aesthetic involves the juxtaposition of art/smoothness and nature/roughness,

> ... the picturesque eye abhors art; and delights solely in nature; and that as art abounds with regularity , which is only another name for smoothness; and the images of nature with irregularity, which is only another name for roughness (Gilpin, 1792, pp. 26-27).

Indeed, Kerhervé (2014, pp. 18-19) emphasises that,

> Starting from Plato and Burke's theories of the beautiful, William Gilpin introduces the notion of roughness, in opposition to the smoothness of the beautiful, as the main characteristic of the picturesque

The picturesque has been referred to as a set of theories, ideas and conventions which evolved around the question of how we look at the landscape (Copley and Garside, 1994). As an aesthetic movement, the picturesque was perceived by Gilpin as an "additional category" to the generally accepted framework of Edmund Burke, characterised by "Sublimity and Beauty", which dominated the arts in the late 18th century (Gilpin, 1792). The framework established by Burke was the basis for Gilpin's use of descriptions such as terrible, awful,

delicate, beautiful, sublime and picturesque (Lyall, 1973). This idea was developed, with further descriptives of picturesque beauty including,

> The characteristics of objects which produced the sensation of picturesque beauty were roughness, variety, accident, contrast, and ruggedness (Lyall, 1973, p. iv).

Within Burke's circle of friends was the renowned portrait painter Joshua Reynolds [1], his "*Discourses in Art*" a series of lectures delivered annually from the Royal Academy were influential in the development of British art (Reynolds, 1778). He was quite dismissive of the picturesque, although Gilpin had devised the concept aiming to gain Reynolds' approval and indeed addressed the Foreword of his essays (Gilpin, 1792) to Reynolds.

The theory of the picturesque and an interest in landscape painting increased in the latter half of the eighteenth century, as developed by Gilpin (1782) in his *Observations on the River Wye 1770*. Landscapes or views were seen from an aesthetic viewpoint: the "sublime", awe-inspiring vistas of mountains and impressive landscapes and the "beautiful", attractive, peaceful views, with the picturesque between the two. Price (1810) clarified these in his essay on the picturesque as compared with the "sublime" and "beautiful". It seems that the picturesque movement develops the roots of social constructivism as it seeks to combine what we see ("objective reality") with personal interpretation and imagination, across various media including art, theatre, poetry: the picturesque as a form of social construction. The picturesque movement fed into the "Romantic Picturesque", which then informed the emergence of the Pre-Raphaelite movement (Hill, 2014). The picturesque aesthetic came at a time of agricultural transformation of the countryside and landscape, and illustrates the complexity of that point in rural history. In harking back to the time before the rural landscape had been the subject of the enclosure acts [2] but also in portraying ruined and dilapidated cottages from the contemporary countryside. Bermingham (1989) observes,

> On the one hand, the picturesque landscape celebrated a rural way of life as that which had been, or was being, lost. On the other hand, the manifest desolation of the landscape could work as a justification for transforming it into a more efficient, vital one (p. 69).

This does not, however, differentiate between large areas of productive land and areas that could not be worked with the available technology (Michasiw, 1992), suggesting that choices within the picturesque aesthetic were designed to tell a particular story. The picturesque illustrates a particular class view of rural landscape change. Gilpin (1792) discusses "taste", while Bourdieu (1984) develops ideas of taste and notes "the socially recognized hierarchy of the arts, and within each of them, of genres, schools, or periods, corresponds a social hierarchy of the consumers. This predisposes tastes to function as markers of class". (p. 1). This was also the time of war with revolutionary France, so continental travel for the gentry was not as possible as previously, resulting in more local travel. Gilpin instructs travellers to examine, "the face of the country by the rules of picturesque beauty" (p. 1).

His references to "rules" indicates that he constructs his image of the picturesque through his narrative, and through art, manipulating that which he observes, rendering it consistent with his concept of the picturesque aesthetic. Gilpin's picturesque narrative accounts of nature and landscape were presented through his etchings but also via the narrative *metaphor* of an artistic composition. In a similar way to his use of pencil to sketch, he uses a pen to create a picturesque view for the reader which conforms with his "rules" of the picturesque aesthetic. At the beginning of his Wye Tour, Gilpin outlines the scenery as if he were describing a painting, in the same way as his drawings were,

> . . .. more or less that of classic Claudian composition. This was typified by a dark coulisse on one and sometimes both sides in the form of trees or rocks (. . . side screens) a shadowed foreground, a well-lit middle ground where the main emphasis of the picture lay, and a deep background whose misty distance merged into the sky (Lyall, 1973, p. v).

In this paper we consider to what extent these ideas may relate to accounting and reporting, where we interpret corporate accounts as representing an artistic, socially constructed, composition. What are the similarities between an artistic composition, whether in narrative description or in a painting, and the composition of an annual, integrated or sustainability report? Concepts of the picturesque, of "framing" within pictures and theatrical staging, where one picture is seen concealed but revealed within another, seem to represent the early foundations of the sociological theories of framing in social interaction, as developed by Goffman, around two hundred years later. Goffman explores ideas similar to those investigated here, of narratives that manage impressions, of pictures designed to please, aimed at an audience, which may not contain all the detail where it is not deemed necessary to enhance the picture or to give a particular view. We now explore in more detail the ways in which the picturesque resonates with social constructionist framing and various levels/gradations of impression management.

6. An interpretive analysis of Gilpin's narrative accounts of nature and landscapes

Gilpin explains that to make the writing more interesting and not "tedious", he chose to bring in history, anecdotes and any observations (Gilpin, 1809), describing this manner of writing as "poetic licence". It is the exercise of this *poetic licence* as a chief characteristic of the picturesque aesthetic that we focus on in this paper. Although the introduction of new features is "not allowed" in the picturesque, Gilpin explains that some bending of the natural scene is allowable in order to "improve" (from a subjective perspective) the picture, described in narrative or painted (Gilpin, 1809).

As well as providing narrative accounts of the sights and scenery he saw on his travels around the UK, Gilpin also included etchings. These provided an additional medium, or vehicle, for expressing nature and landscape according to his picturesque principles. The use of narrative to provide a pictorial image is at the heart of the travel accounts, and Gilpin discusses the way he composes picturesque scenes through writing,

> This scene indeed, painted in syllables, words, and sentences, appears very like some of the scenes we had met before . . . (Gilpin, 1789, p. 82).

Light is important, some lights provide a picturesque view, whereas others do not,

> . . .. It is possible, that in some lights it may be very picturesque; and that we might only have had the misfortune to see it in an unfavourable one. Different lights make so great a change even in the composition of landscape – at least in the apparent composition of it, that they create a scene perfectly new (Gilpin, 1782, pp. 43-44).

Another element which can alter a picturesque scene is fog,

> Fogs also vary a distant country as much as light, softening the harsh features of landscape; and spreading over them a beautiful, grey, harmonizing tint (Gilpin, 1782, p. 44).

Gilpin's picturesque is not wild, raw nature but seems to require other, sometimes man-made, elements to be truly picturesque,

> The road, at first, affords beautiful distant views of those woody hills, which had entertained us on the banks of the Wye . . .. But the country soon loses its picturesque form; and assumes a bleak unpleasant wildness (Gilpin, 1782, p. 43).

The effects of changing light can enhance a natural scene from a picturesque perspective. Further, scenes partially obscured due to light may be seen as "better",

> This active power [a particular kind of light] embodies half-formed images; and gives existence to the most illusive scenes. These it rapidly combines; and often composes landscapes, perhaps more beautiful, than any, that exist in nature (Gilpin, 1782).

There are many examples in Gilpin's narrative accounts of picturesque scenes being enhanced by man-made activities, for example as he explores the "Brecknoc-hills", entering the "Vale of Usk", he writes,

> The vale of Usk, is a delightful scene ... We could distinguish little cottages, and farms, faintly traced along their shadowy sides; which, at such a distance, rather varied, and inriched the scene; than impressed it with any regular, and unpleasing shapes (Gilpin, 1782, p. 50) [3].

Gilpin clearly considered buildings, but especially ruined buildings, to contribute to a picturesque scene,

> Brecknoc [4] is a very romantic place, abounding with broken grounds, torrents, dismantled towers, and ruins of every kind. I have seen few places where a landscape-painter might get a collection of better ideas. The castle had once been large, and is still a ruin of dignity (Gilpin, 1782, p. 51).

However, this was not always the case, as he went on to explain that some "arts of modern fortification" were "ill-calculated for the purposes of landscape". Other ruined buildings, such as castles, he considered were "too much ruined, even for picturesque use". Gilpin also found some aspects of decorative taste unappealing and, again, incompatible with a picturesque view,

> .... The Welsh gentlemen, in these parts, seem fond of whitening their houses, which gives them a disagreeable glare ... Nature never colours in this offensive way (Gilpin, 1782, pp. 53-54).

Among the pioneers of picturesque touring, William Gilpin was probably the most famous, the most followed and the most burlesqued. His tours down the Wye in 1770 into Wales, past Tintern Abbey, and in 1773 into North Wales to Caernarvon Castle and the top of Snowdon did for the picturesque what Thomas Gray, in his travels of 1765, had done for the sublime aesthetic: they established an itinerary and model of behaviour for the traveller in search of a first-hand, but painterly, experience of scenery in this nascent aesthetic category. Gilpinian tourists were, in Kim Ian Michasiw's words, "sensationalist nomads", and descriptions in the tours could be downright gothic (Austin, 2007 p. 633).

The attention of "green language" to the weather, lighting effects, birds and botanical life reflected the imaginations of its users and registered, as Williams (1958) has memorably written, "the separation of Nature from the facts of the labour that is creating it". "Nature" here is an object of "conspicuous aesthetic consumption", recorded in picturesque writing and drawing (Austin, 2007 p. 630). The picturesque aesthetic managed to separate humans from nature, producing an image of nature and man that is unreal, and this links in our view with impression management.

6.1 Impression management through the treatment of industrial pollution

Gilpin established the motivation for his travel accounts of nature and landscape at the outset in his observations of the River Wye (Gilpin, 1782), as follows,

> The following little work proposes a new object of pursuit; that of not barely examining the face of a country; but of examining it by the rules of picturesque beauty: that of not merely describing but of adapting the description of natural scenery to the principles of artificial landscape; and of opening the sources of those pleasures, which are derived from the comparison. Observations of this kind, through the vehicle of description, have the better chance of being founded in truth; as they are not the offspring of theory; but are taken warm from the scenes of nature, as they arise (Gilpin, 1782, pp. 1-2).

There is a fascinating tension within Gilpin's travel writings between his evident desire to eradicate signs of industry and economic activity from his accounts of nature and landscape, as he sees them as inconsistent with a picturesque approach, with a personal recognition that at times such industrial activity could instead contribute in some way to the overall picturesque image. Indeed, it is interesting to see the evident internal dilemma Gilpin experienced in trying to balance his feeling that the aesthetic bore no relation, and should not be linked with, economics and industry, and his desire to describe what he saw as well as incorporate what he witnessed into his picturesque accounts.

Gilpin uses narrative descriptions of industrial activity to enhance his picturesque word paintings of scenery on his travels. This seems to suggest that although his personal opinion was that industry was spoiling the countryside, in his picturesque narrative he was painting a different picture for readers, one of beautiful countryside scenes enhanced by the effects of industrial activity such as polluting smoke. Gilpin seems to distinguish between purely picturesque scenes, which are just as nature intended, and the "embellished scene", which he describes as one of the peculiar features of the English landscape (Gilpin, 1809, p. xvi). Gilpin allows certain embellishment within picturesque narrative but recognises that industry is spoiling nature, from a picturesque perspective,

> . . .. where little improprieties offend, they are readily passed over. But where the offence against nature becomes capital, it is not easy to repress indignation (Gilpin, 1809, p. xvii).

There seems therefore to be a sharp contrast between his own "true" perspective on the impact of industry on nature and his aesthetic, picturesque description of the impact for the purposes of his "audience".

Gilpin was writing before the birth of the Romantic period, and the picturesque led to early Romantic views of nature (Miall, 2005). It can be argued that the picturesque distanced its often wealthy tourists from the rural poor, ignored the impacts of enclosure and, in endorsing the consequences of industrialisation in the countryside and nature, was an "elitist appropriation of the environment" (Beringham, 1989). Well-to-do picturesque tourists who could afford to take time out to travel, could view from a distance without suffering the impacts of industrial change. Copley (1994) outlines the problematic nature of Gilpin's descriptions which do not include the rural poor and frame industrialisation in a romantic way. He notes how Gilpin visits the Seathwaite black-lead mine, and views from afar but does not get close. Gilpin's observations, when compared with contemporary travelogues and similar literature of the time, show his efforts to ignore industrialisation and its impacts, in his presentations of rural life and the countryside as a break from rich city life and luxury. Gilpin himself seems to appreciate the impression management as he notes "moral and picturesque ideas do not always coincide".

6.2 Impression management through framing and simplifying the scene

One approach to defining impression management within the picturesque is to describe it as a form of framing and to reference a dramaturgical metaphor, a theatrical framing. Indeed, Gilpin himself talked of the picturesque in terms of framing a scene. It is this approach in particular that allows us to draw an analogy with Goffman's impression management framework. Both Goffman in delineating his impression management framework and Gilpin in describing the picturesque referred to a theatrical metaphor. As explained by Punter (1994), Gilpin often used a stage design analogy,

> . . . to claim that rivers, as aesthetic objects, have four elements which need to be considered: 'the area, which is the river itself; the two side-screens, which are the opposite banks, and mark the perspective; and the front-screen, which points out the winding of the river' (Punter, 1994, p. 223).

The picturesque is interpreted as primarily concerned with art and nature, rendering picturesque writing and painting "artistic accounts" of nature and the environment of the time, and expressing these accounts as a "frameable, or indeed framed, picture" (Punter, 1994, p. 223).

The way in which picturesque artists "framed" their paintings and drawings arose in part from the devices and instruments they used: a Claude glass transferred a frame for the traveller to draw that compressed the outside of the frame. The Claude glass, also known as a Gray glass,

> . . . convert[ed] Nature's unmanageable bounty into a frameable possession (Andrews, 1989, p. 81).

The glass was effectively a black mirror which, when the viewer turned their back on the scene and reflected this in the mirror, simplified the tonal range and colour of the scene to imbue a painterly effect, thus facilitating the picturesque subtle graduation in tones. This artistic technique, arising from artistic licence, was used by picturesque travellers as it allowed the artist or writer to bring shifts in light, shade and colour to their managed impression,

> . . . framing, the perceiving eye, . . . of the gaze are all related around the singular image of the tourist who believes he can see the world more clearly by turning his back on it and manipulating the great forces of nature . . . by the deployment of tinted lenses (Punter, 1994, p. 226).

We can see that often "dirty works" are concealed, ignored, passed over by the picturesque traveller, as described by Goffman as a form of concealment, or extreme impression management. However, another way of dealing with the inescapable presence of early industry was an early form of impression management, framing, of industrial negative externalities by an external interested party, that is, the picturesque writer/painter,

> . . . various forms of such [economic] activity are acknowledged as Picturesque – or potentially Picturesque – in particular perspectives; while the 'natural' landscapes sought by the tourists are themselves inevitably inscribed with evidence of the workings of the local economy (Copley, 1994, p. 48).

However, there are occasions when the sites of industrial activities, in Gilpin's view, enhanced the picturesque interpretation of nature and landscape,

> On the Wye tour, for instance, Gilpin . . . accepts the limited traces of industry that he encounters, insofar as they are translated into decorative forms. He thus lists 'abbeys, castles, villages, spires, forges, mills and bridges' as attractive features of the tour (Copley, 1994, p. 48).

It is interesting to see the ways in which Gilpin uses theatrical framing and techniques such as describing tints, colourations and the use of what could be interpreted as "theatrical smoke" to enhance his picturesque descriptions of scenery, providing a "rose-tinted" view of early industry,

> The smoke of charcoal furnaces on the banks of the river is thus pleasing because it harmonises the elements of the pictorial composition seen by the tourist, not because it betokens industry (Copley, 1994, p. 49).

Perhaps we can explain Gilpin's treatment of negative industrial externalities in this illustration from the idea that in the picturesque aesthetic,

> . . .. life accidentally imitates art . . . [as] the purest of picturesque pleasures (Andrews, 1989, p. 40).

We can see that smoke from industrial chimneys seems to "accidentally imitate art". Of course, from an accounting perspective, focusing on and even exaggerating the "positive" whilst ignoring or playing down the "negative" are characteristics of impression

management. Gilpin discusses composition of a scene from a picturesque perspective, explaining how "essential parts" make up a whole scene and that "the eye must not examine them with exactness; but compound for a general effect" (Gilpin, 1782, p. 11).

He goes on to describe a scene involving industrial pollution in what can only be described in a picturesque manner,

> One circumstance, attending this alternacy, is pleasing. Many of the furnaces, on the banks of the river, consume charcoal, which is manufactured on the spot; *and the smoke, which is frequently seen issuing from the sides of the hills; and spreading its thin veil over a part of them, beautifully breaks their lines, and unites them with the sky* (Gilpin, 1782, p. 12, emphasis added).

This is impression management of negative externalities from industrial processes, as the picturesque veil masks all negative impacts on environment and society of these damaging business activities. Again, at a different point on the journey, he comments,

> At Lidbroke is a large wharf, where coals are shipped for Hereford, and other places. Here the scene is new, and pleasing. All has thus far been grandeur, and tranquillity. It is now life, and bustle. A road runs diagonally along the bank; and horses, and carts appear passing to the small vessels, which lie against the wharf, to receive their burdens. Close behind, a rich, woody hill hangs sloping over the wharf, and forms a *grand background to the whole*. The contrast of all this business, the engines used in lading, and unlading, together with the solemnity of the scene, *produce all together a picturesque assemblage. The sloping hill is the front-screen; the two side-screens are low* (Gilpin, 1782, p. 22, italics added).

The italicised phrases are a perfect example of Gilpin's picturesque framing, and represent tourist views as theatrical stage scenery (Andrews, 1994; Punter, 1994). In the following, evidence of significant industrial pollution is seen not just as pleasing but as "adding double grandeur" to the scene,

> On the right side of the river, the bank forms a woody amphitheatre, following the course of the stream round the promontory. Its lower skirts are adorned with a hamlet; in the midst of which, volumes of thick smoke, thrown up at intervals, from an iron-forge, as its fires receive fresh fuel, *add double grandeur to the scene* (Gilpin, 1782, p. 25, emphasis added).

This quotation in particular resonates with views of the picturesque aesthetic as superficial and lacking in morality (Andrews, 1994; Bermingham, 1994). Further, we can see that charcoal pits, a consequence of the Industrial Revolution, were included in the picturesque compositions he "painted" with his pen,

> Beyond the river, the country arose in hills; which were happily adorned, when we saw them, in a clear, serene evening, with one or two of those distant forges, or charcoal-pits, which we admired on the banks of the Wye; *wreathing a light veil of smoke along their summits, and blending them sweetly with the sky*. – Through this landscape we entered the town of Neath; which, with its old castle, and bridges, excited many picturesque ideas (Gilpin, 1782, p. 72).

The artistic license employed here to convey beauty instead of industrial pollution jars with our 21st-century views with picturesque descriptions of what would now be construed as "grotesque" scenes. Just to view this with our current-day lens would be presentism (Miley and Read, 2017; Richardson and MacDonald, 2002; Stocking, 1965). However, industrial pollution and its impacts had been problematised with the stated intention of changing industrial practices earlier by John Evelyn in 1661 (Atkins and McBride, 2021), with general complaints of the foul smoke emitted by burning sea coal. Other contemporaneous travel writings, for example those of Arthur Young (1771), found horror in the situating of industry with the emitting smoke within settings of natural beauty [5]. However, the founding assumptions of the picturesque aesthetic did not necessarily view industry as "unpicturesque". Gilpin said of the "Picturesque eye" that,

> . . . it is not it's [6] business to consider matters of utility. It has nothing to do with the affairs of the plough and the spade; but merely examines the face of nature as a beautiful object (Gilpin)

He seeks to hide labourers in picturesque imagery, attempting to present narrative accounts which exclude evidence of economic activity,

> . . . in grand scenes, even the peasant cannot be admitted if he be employed in the low occupations of his profession: the spade, the scythe, and the rake are all excluded (Gilpin).

This type of commentary has engendered political critique of Gilpin as someone who favoured social exclusion and attracted views such as Ruskin's of a "superficial" aesthetic. Further, such comments seem at variance with Gilpin's latitudinarian Christian beliefs which take an inclusive approach to the Christian Church (Mayhew, 2000). Perhaps the following indicates his appreciation of the contradictions and his internal dilemma over picturesque representation,

> Moral, and picturesque ideas do not always coincide. In a moral light, cultivation, in all its parts, is pleasing; the hedge, and the furrow; the waving corn field, and the ripened sheaf. But all these the picturesque eye, in quest of scenes of grandeur, and beauty, looks at with disgust. It ranges after nature, untamed by art, and bursting wildly into all it's irregular forms.

So, could the "picturesque eye" be an early example of impression management? Picturesque "appendages" can include fishermen, bandits, beggars, gypsies but not labourers or peasants employed in any economic activity. Gilpin managed to avoid the Cornish tin mines in his Western tour. However, there are glimpses in his writing of his true reactions to negative environmental externalities when, for example, he could not bypass the black-lead mine in the Lake District,

> . . . the description of the unpictureque appearance of the mine – the yellowish ochery stain it leaves on the mountain side – is preceded and overridden by an expression of affection for it, and a momentary acknowledgment of the conditions of production which enable Picturesque observation and representation in the first place (Copley, 1994, p. 57).

Gilpin, on his tour of Eastern England (Cambridge, Norfolk, Suffolk and Essex) wrote of the deleterious effects of industrial activity on nature and landscape,

> Even the wild features of nature suffer continual change from various causes – inclosures – canals – quarries – buildings – and, above all, from the growth or destruction, of timber (Gilpin, 1809, p. x).

Gilpin does not personally endorse the negative impact of industrial activity on the landscape, but in developing the picturesque aesthetic, he finds ways of incorporating some of these effects in order to provide a pleasing image, and shows how they can be accommodated within a picturesque scene. This treatment of, for example, industrial smoke and pollution gives acceptance to these deleterious effects of industry, legitimising them and suggesting they enhance natural scenery. Even though he clearly deplored the impact of industry on nature, at the same time, in his picturesque writings, he used early impression management techniques to provide a pleasing image of these impacts.

In order to gain further insight into Gilpin's personal views and intentionality in relation to portraying a constructed image of the picturesque which obscured scenes he preferred to hide and conceal ("dirty work" as described by Goffman), we read an extensive sample of his personal correspondence, especially the letters he exchanged with his grandson (see Kerhervé, 2014). This substantial correspondence provides insights into Gilpin's perspective and his purposeful desire to manage impressions and manipulate nature to provide the image agreeable to him. He frequently talks about animals and nature in his letters, as well as beauty. We have included the following quotation, as it demonstrates his preoccupation with

exaggerating beauty and hiding that which he finds unattractive, a core characteristic of Goffmanseque impression management,

> I admire wild-beasts as much as you do: but I would wish to see them at liberty rather than shut up in cages. If I was a great man in Asia or Africa, where these wild-beasts live, instead of a park for deer, I believe I should make one for lions and tigers. I should chuse a piece of ground, as they liked, ... There should be high ground in it and low ground, and wood, and plain; and a river running through it. I would have 2 or 3 pleasant little houses built in different parts of it, on the higher grounds, with safe roads to them, either in the form of bridges, or under ground, as it may happen. . . . I would then put in a few lions and tigers, and other beautiful beasts. But I would have no curious creatures, as black leopards; nor any ugly creatures, such as elephants and hyenas (Kerhervé, 2014, p. 83).

This excerpt from his letters effectively demonstrates how even in imagining a scene, he paints and frames a picturesque image of what would now be called a safari park, enhancing those aspects he perceives as beautiful. Similarly, he avoids including any creature or aspect that he finds not to be picturesque. This letter reveals his inner tendency to manage impressions intentionally, biasing the image he creates with his view of positive, whilst concealing the negative.

6.3 Impression management through superficiality or unethical misrepresentation

The picturesque aesthetic depended on producing an image of the landscape and scenery in a framed form in order to highlight improvements on nature. Punter defined the picturesque as "inscape", again alluding to framing as a form of "worldscape", as on different levels it",. . . represents the movement of enclosure".

Enclosure was the merging of small landholdings into larger farms, as large enclosed fields were required to increase agricultural productivity. This led to the ceasing of much of the common land for communal use. When enclosed, the land was only available to the owner; people could no longer graze individual animals; small tenant farmers could no longer afford the higher rents. Many of the rural population were forced to seek work in larger cities, leaving the country, and small properties fell to rack and ruin. In disguising these economic issues, by harking back to a bygone age without enclosure and in hiding the poverty, for example, homes that had fallen into disrepair and ruin were interpreted as picturesque. There is a conscious misrepresentation in the picturesque framing. A detachment from the details of the scene being viewed, with a deliberate exclusion of labour Andrews (1989,) suggests this is "aggressively anti-utilitarian" or "anti-georgic".

From another perspective, the characteristic framing and presentation of an impression through the picturesque aesthetic have been criticised for their "superficial nature". Indeed, Ruskin made a distinction between the early picturesque of Gilpin and his contemporaries, which he termed the "surface picturesque" (Andrews, 1994, p. 289), and the later picturesque aesthetic of Turner and contemporaries, the "higher picturesque". Indeed, Ruskin highlighted the superior nature of the later picturesque aesthetic in that it,

> . . .. incorporated an ethical response to scenes of poverty and decay, and which was to be distinguished from 'the low school of the surface-picturesque' (Andrews, 1994, p. 288).

Further,

> Picturesque viewing was 'superficial' in that it was content to examine the appearances of things without necessarily seeking their cause or meaning (Bermingham, 1994, p. 85).

An element of the picturesque which resonates with impression management in accounting (when it constitutes intentional, deliberate misrepresentation) is therefore a lack of ethical/moral representation, a lack of "faithful representation". Misrepresentation and what may be construed as unethical behaviour seem endemic to early picturesque artwork and writings such

as those by Gilpin. This again resonates with our suggestion that the early picturesque narrative descriptions of landscape and negative externalities arising from 18th-century industry may be identified with impression management, "greenwash" and a desire to conceal unpleasant incursions into nature (and also society), in order to portray a positive image, as,

> ... the Picturesque is a way of dealing ... with troubling and unmanageable material (Punter, 1994, p. 236).

Troubling and unmanageable material may be interpreted as polluting smoke or other negative industrial externalities. Further, Ruskin was perturbed by the,

> ... surface picturesque's capacity to anaesthetise the social conscience at sights of poverty and decrepitude (Andrews, 1994, p. 289).

Environmental degradation and negative impacts on nature and landscape could similarly be seen as forms not only of innocent impression management but rather deliberative misrepresentation that may at best stem from superficiality, at worst intentional unethical behaviour, with little consideration of social/environmental and moral implications. We see evidence of impression management not only of early industrial pollution but also of social inequalities such as poverty. A perception that Gilpin's form of picturesque painting and writing is not "moral" is linked to a contemporaneous movement (led by the Spencean revolutionaries, see Worrall, 1770) against private landholding and the creation of picturesque estates for the wealthy, consistent with the difficult lives led by the general public, characterised by starvation and famine. As well as through art and travel writings, the picturesque aesthetic was also expressed through the landscaping of aristocratic estates (Daniels and Watkins, 1994) and,

> ... the use of potentially productive land for Picturesque landscaped gardens or parks was particularly galling to the radicals ... because the social and economic distress caused by the use of land for aesthetic rather than productive purposes continued to cause ... problems (Worrall, 1770, p. 243).

The Agrarian radicals' flag motto *"Nature to Feed the Hungry"* represented a desire to turn picturesque, wild landscape and estates into arable, productive farmland that would feed the people. They interpreted nature as a resource solely for providing food and sustenance to people, rejecting any aesthetic, idealised or romanticised view of nature.

Gilpin, in his *Essay on Picturesque Beauty,* goes further than alluding to artistic licence and "adornment" by referring to deception,

> .... Painting is *not* an art *strictly imitative*, but rather *deceptive* (Gilpin, 1792, p. 29).

In his picturesque travel writings in the lakes of Cumberland, he comments,

> Painting is the art of deceiving; and it's great perfection lies in the exercise of this art (Gilpin, 1792, p. 11).

Further, his description of the artist's picturesque role resonates with ideas of social constructionism,

> ... the artist, who deals in lines, surfaces, and colours, ... conceives [7] the *very truth itself* concerned in his *mode* of representing it (Gilpin, 1792, p. 18).

6.4 Impression management through artistic licence

Gilpin's approach to creating narrative followed his approach to painting, where he did not feel a need for accuracy or faithful representation. He openly employs artistic licence to manipulate scenery, to a picturesque end,

> Some painters copy exactly what they see. In this there is more mechanical precision, than genius. Others take a *general, comprehensive view* of their object; and marking just the *characteristic points,* lead the spectator, if he be a man of taste, and genius likewise, into a truer knowledge of it, than the copier can do, with all his painful exactness. (Gilpin, 1792, p. 39, emphasis as in the original).

Gilpin discussed ways in which picturesque painting, sketching and travel writing could amount to more than innocent impression management, but rather a form of deliberate misrepresentation, in his essay on the art of sketching landscape, when he refers to the concept of an *"adorned landscape"*,

> In a hasty transcript from nature, it is sufficient to take the lines of the country just as you find them: but in your adorned sketch you must grace them a little, where they run false. You must contrive to *hide offensive parts with wood* [8]; to cover such as are too bald, with bushes; and to remove little objects, which in nature push themselves too much in sight . . . (Gilpin, 1792, p. 70, emphasis added).

This resonates well with definitions of impression management in accounting, in terms of skewing towards "good" news, as well as with Goffman's impression management framework specifically on concealment through the hiding of "dirty work". Artistic licence allowed the picturesque traveller to produce "adorned landscapes" which were not faithful representations of the scenery observed. This picturesque approach is also referred to by Gilpin as taking *"liberty"*, again a term reminiscent of creative accounting,

> . . .. whether I represent an object, or a scene, I hold myself at *perfect liberty*, in the first place, to dispose the foreground as I please, . . . I take up a tree here, and plant it there. I pare a knoll, or make an addition to it. [9]I remove a piece of paling – a cottage – a wall – or any removeable object *which I dislike* (Gilpin, 1792, p. 68, emphasis added).

6.5 Impression management and concealment

Instead of merely managing impressions, Gilpin at times often attempted to exclude, or ignore, signs of economic activity from his travel accounts (Copley, 1994). Where possible, he completely avoided describing industrial scenes on his travels, even when they were in the close vicinity of natural scenes he sought to describe, but this was not always the case (Copley, 1994). Gilpin, in his tour of the Lake District, passed a well-known black-lead mine but chose not to visit it (Copley, 1994).

> . . . this representation and discussion of the distant appearance of the mine serves to differentiate his Picturesque narrative from other descriptive accounts of the region in the period, and to crystallise elements in the project of Picturesque tourism, particularly as it figures the relation between the aesthetic and the economic, and it 'places' the tourist in relation to local society (Copley, 1994, p. 42).

Avoidance of an industrial site, either by not visiting it or by avoiding describing it in the travel writings, amounts to a form of Goffman-type concealment. However, sometimes it was impossible for Gilpin to completely avoid the signs of industrial activity, and in such cases, he used impression management techniques rather than concealment to meld them with his picturesque writing,

> Eighteenth-century Picturesque tours do not generally or necessarily exclude accounts of agricultural, manufacturing or industrial activity in the regions through which the tourist passes, or visits to the sites where it occurs. However, they accommodate those sites in particular and peculiar ways, as they negotiate a place for the Picturesque as a specialised category of perception in contestation first with competing aesthetics of landscape, and second with the claims of political economy and morality (Copley, 1994, p. 48).

6.6 Impression management and hypocrisy

There is evidence of a certain contradictory nature within Gilpin's "accounts" of nature, industry and landscape. In some places, it is clear that Gilpin abhorred the impact of industry on the British countryside and on cities. There is a level of hypocrisy evident in Gilpin's writings as well as in the picturesque tourist "trade" as tourists of the late 18th century wanted to look at nature in their picturesque tours yet at the same time ignore industry, when they themselves were part of a growing industry. Being wealthy individuals, they were taking trips around the country, seeing labourers and workers employed in economic activity, who were far poorer than themselves. At the end of the Lakes tour, Gilpin stated,

> . . . all those disgusting ideas, with which it's great avenues abound – brick kilns, steaming with offensive smoke – sewers and ditches sweating with filth – heaps of collected soil, and stinks of every denomination – clouds of dust, rising and vanishing, from agitated wheels, pursuing each other in rapid motion (Gilpin).

This grotesque description contrasts violently with his romanticised, picturesque description of industrial activity in other places in his works. Such contradictory narrative accounts of the effect of industry on the landscape and on nature also feature in Gilpin's travel writings.

6.7 Impression management and accounting

In accounting, graphs, pictorial representation, calculative devices, window dressing, creative accounting, earnings management and photographs can all be used as instruments of impression management (see, for example, Jones, 2011). In a similar way, we can see that the tinted lens of Claude glasses, theatrical framing of landscape and scenery and concealment through deliberately not representing certain aspects of a view are instruments used by the picturesque artists or writers to manage impressions and socially construct a deliberately picturesque view to the reader or observer. In summary, we have brought together the various characteristics of impression management in the picturesque aesthetic and shown where they correspond to accounting, with some recommendations for accounts and reporting in Table 1.

7. Concluding discussion

This paper has explored Gilpin's travel writings with the aim of illuminating his treatment of industry and industrial pollution within his aesthetic picturesque accounts of nature and landscape. We find many examples where he "beautifies" the impacts of industry, such as smoke and fumes from economic activity, by making them an important and "pleasing" element of his picturesque scenes. These aesthetic accounts often do not show the full picture and may even be identified as impression management,

> Aesthetic accounting can be used oppressively. It can become a totalising narrative, particularly if it is based on the aesthetics of the oppressors or on a distorted mythical aesthetic that perpetuates social injustice and natural exploitation. Aesthetics can, however, be used to offer a glimpse into what the world *should* look like, free of the trappings of contemporary social, political and economic discourse (Atkins *et al.*, 2017, p. 19).

Gilpin seems conscious of the management of impressions inherent in his writings, and in later writing he laments the perceived necessity to leave out utility, or industry; he notes the links between beauty and utility. Colbert (2002) notes,

> Yet it is also worth remembering the Gilpin who exclaims how he "cannot help lamenting the capricious nature of picturesque ideas" which "run counter to utility" (Remarks 1: 7), or the Gilpin who equivocally states: "We esteem it fortunate, when the idea of picturesque beauty coincides with that of utility. The two ideas are often at variance. When they are so, we cannot help it; but must feel it with regret" (Remarks 1: 43). (p. 25) (Gilpin, 1791).

	Impression management in the picturesque aesthetic	Impression management in accounting (developing Jones' (2011) spectrum/ framework of creative accounting)	Recommendations for accounts and reporting
Framing	Framing of landscape as theatrical scenery: foreground, background, use of lenses to frame, such as the Claude glass	Impression management as creating "frames" that are socially constructed in order to present a story or impression to the reader	Extending the framing to include social and environmental aspects of a business's impacts in the accounts
Superficial	Surface view of the picturesque Picturesque art does not engage with negative social "realities" such as poverty, and environmental impacts such as pollution	Accounts focusing on "good" news and obfuscating "bad" news, providing a superficial, even hypocritical, impression	Seeking fuller values of social and environmental issues and disclosing in the relevant parts of the accounts
Lack of morality and ethics	Lack of morality in picturesque descriptions, as they can conceal "real" people, poverty, industrial activity. Negative externalities such as ruins and smoke can be represented in an aesthetic manner	Unethical aspect of impression management – misleading readers of accounts and misrepresenting/ concealing the company's "true" situation	Inclusion of morals and ethics as part of social values in accounting and reporting
Social constructionism	Artist "conceives" the truth through their mode of painting	Accounts socially construct reality	Accounts report value of aspects of social and environmental impact
Impression management	Taking liberty in representation The "adorned" sketch	Managing impressions through pictures, graphs, narrative and manipulation of numerical data/ financials	Accounts include full picture, positive and negative impacts of social and environmental impacts
Concealment	Deception in picturesque painting	Deliberately omitting "bad news" Obfuscation	Negative impacts are accepted as part of full value accounting and reporting
Hypocrite	Contrast between picturesque views of the negative impacts of land management and industrial activity on the landscape, attempts to avoid travelling near industrial sites and partial picturesque descriptions	Literature on hypocrisy in environmental reporting (Cho *et al.*, 2015) and in accounting more generally (Sikka, 2010)	Recommendations/ Regulations assist in ensuring more complete disclosures of social and environmental

Source(s): Authors' own work mapping onto the framework of Jones (2011)

Table 1. Framework Mapping Impression Management in the Picturesque Aesthetic to Impression Management in Accounting and making recommendations

Although Gilpin included negative descriptions of industry in his travel writings, these were descriptions rather than calls for change. Further, where he uses aesthetics in relation to pollution, his narrative elaborates on the artistic and aesthetic effects created by industrial smoke, in terms of its contribution to a narrative picturesque scene. This is the antithesis of an

aesthetic account, which is emancipatory and quite different from the aesthetic environmental accounts of Morris, a century later. Indeed, it could be argued that applying a picturesque approach to interpreting the effects of industrial activity on nature and landscape resulted in embedding the hegemonic powers of the Industrial Revolution and economic activities. We suggest there may be a parallel here with many organisations' accounts, details of the positives and a brief narrative of the negatives, a viewpoint which is not conducive to change or to the protection of nature.

Rather than being liberating of nature, Gilpin's picturesque descriptions of industrial smoke as "pleasing" and "adding to" a picturesque narrative enslaves and captures nature and landscape as being subservient to industry. Although we do not believe this was Gilpin's intention, given his love of nature and landscape as well as his moral compass as a cleric, it may be that he, unwittingly and unintentionally, supported industrial change and its consequences for nature and the land by the development of his picturesque aesthetics through his travel writing. His writings embed a romanticised and aesthetic perspective on pollution from economic activity, into contemporaneous culture and society through the spread of the picturesque into literature, art, poetry and all cultural media of the time. Indeed, these picturesque perspectives on industrial pollution and the acceptance of industrial impact on the environment constitute the very images and attitudes which Morris worked so hard to shake in his works around a hundred years later. A common theme throughout Morris' extensive writings was his rallying against the "subjugation of nature" by man and industry (Atkins *et al.*, 2017), whereas in Gilpin's writings this subjugation is seen as acceptable from a picturesque aesthetic perspective.

A natural question arising from our analysis is, why does Gilpin feel the need to provide a picturesque view of industry and how can this be used to inform accounting today? It would seem that Gilpin is reporting to his stakeholders, the picturesque tourists to whom he is aiming his literature and observations. These were wealthy industrialists, and he is attempting to help them in providing positive images of the impact of newly developing industry on nature and landscape. He encourages them to take a break from their city lives to visit the beautiful countryside, but to view from afar, not noticing the impact of the creation of their wealth. Enclosure, poor laws and industrial activities outside of the city had contributed to poverty for rural inhabitants, but had made landowners and industrialists, these picturesque tourists, much wealthier. Many of his weekly congregation would have been involved in developing industry at that time. There is no direct evidence of him actually being influenced by industrialists from his written works, except that his various endorsers, such as William Lock of Norbury-Park in Surrey, were addressed at the beginning of each of his books; these wealthy aristocratic landowners were not only involved in developing the picturesque movement themselves but were also connected with industrial developments. He begins his dedication to William Lock as follows,

> The following essays, and poem, I beg leave to inscribe to you. Indeed, I do little more, than return your own: for the best remarks, and observations in them, are yours. Such as many be cavilled at, I am persuaded, must be mine (Gilpin, 1792, p. i).

This type of (rather sycophantic) introduction to his works demonstrates the closeness with which he worked with the aristocracy of the time who would have been embedded in the produce and fortunes of early industry, as well as with a desire to engage in picturesque tourism. In Dialogue (Gilpin, 1747), the title of the work includes the name of "the Right Honorouble the Lord Viscount Cobham".

Gilpin (1747) shows tensions between land ownership for aesthetic and profit-gaining purposes and how the picturesque is a measure of the wealthy landowner's pastimes and pleasure. The increasing popularity of picturesque tourism, for those that could afford it, conflicts with the loss of rural smallholdings and livelihoods due to enclosure, and resultantly

the picturesque has to be presented in partial and impression management ways, and the "vocabulary of the picturesque" (Copley, 1994) requires manipulation and omission in ignoring the need for industry and agriculture. Bohls (2015) notes that "Land shaped by people and serving their needs through agriculture, or even industry, is not the stuff of picturesque description" (p. 95). Gilpin himself confesses that the picturesque "has nothing to do with the affairs of the plough, and the spade". However, the gentleman tourist's view is inextricably linked with agriculture and industrialisation on his and his peer's estates. Gilpin (1747) talks of "prospect", which, he later notes, "softens" industrial production in the countryside; it is not "wild, uncultivated country", or "unbounded tracts of cultivation" that result in the required aesthetic, picturesque effect, rather "rich distance" from the industrial and economic (Gilpin, 1789). In this, he is observing that selectivity and impression management are taking place within the picturesque accounts.

Gilpin himself seems to appreciate the impression management, as he notes "moral and picturesque ideas do not always coincide". This approach to the management of impressions aligns with that of many organisations today. Often, accounts do not represent the sort of emancipatory accounts of industrial pollution and the impact of economic activity on nature and landscape suggested and encouraged by Gallhofer and Haslam (1996) in their embedding and condonement of these deleterious industrial impacts on the environment through their inclusion as "pleasing" or welcome elements in picturesque narrative and artwork. Organisations may end up reporting particular perspectives in order to please their shareholders, rather than seeking the bigger picture of the full impact of the business on nature, the land and other social aspects.

Another possibility is that, contemporaneously, Gilpin did not appreciate the ways in which pollution and industrial activity was actually affecting nature and the natural environment. Perhaps he genuinely thought that smoke from factories and businesses added something aesthetically to the scenery and from a picturesque perspective enhanced the picture he was attempting to paint through his narrative. Overall, we feel this latter explanation may be more in accord with the character and attitude of the man. As an artist and as a founder of the picturesque, developing his word paintings as accounts was his primary objective. What evidence can we find from his writings that this may be the case? In his other writings, he is extremely critical of the effects of pollution on towns and cities, which contradicts and contrasts with his picturesque writings. How did he deal with these contradictions? It seems from our analysis that it is more likely that he did appreciate the damage done by industrial pollution but was so enamoured by his picturesque ideas that he was in a "double bind", disconnecting himself and his feelings from his art. Indeed, it can be that the businesses of today are similarly distracted from the bigger picture of their impacts, involved in the day-to-day aspects of business and not always as fully cognisant of all impacts and the result of those as they should be.

In parallel with these arguments that the picturesque distanced wealthy tourists from the poor of the visited landscapes, it supported the consequences of industrialisation on nature and the countryside and disregarded the impact of enclosure, and that these were accounts for wealthy stakeholders. It could be argued that accounting today often supports a shareholder perspective, distancing shareholders from the consequences of global challenges and threats such as poverty, child labour, modern slavery, climate change, biodiversity and extinction crises. Well-to-do picturesque tourists could afford to take time out, to travel and could view from a distance without suffering the impacts of industrial change. Similarly, shareholders need to be mindful of being presented with a partial view of impacts and of impression management – a view where organisations are presenting a narrow perspective of accountability, driven by the need to maximise shareholder wealth, rather than a broad governance framework that represents accountability to the widest number of stakeholders, including nature.

Currently, there is a move towards an increase in regulation relating to social and environmental disclosures, particularly related to climate change and the carbon footprint of enterprises, with plans to amalgamate competing frameworks. This aligned with increased demands for accountability from stakeholders and a more widespread call for companies to discharge their accountability responsibilities, rather than indulging in impression management. The IFRS (2023) sustainability disclosure standards encourage companies to disclose emissions, targets and progress and to highlight the parts of the balance sheet at risk due to the effects of climate change, then to put relevant governance in place to control the process. In this value-based approach, emissions data are disclosed and related to the balance sheet, accounting for and providing data for investors, and seeking to avoid impression management. There is less ethical debate, less of the picturesque, less framing, less viewing through a particular lens and less impression management.

Notes

1. Sir Joshua Reynolds (1723–1792) was a portrait painter. He was a founder member and first president of the Royal Academy of Arts in London, founded in 1768.
2. Enclosure was the subsuming of small landholdings into large land ownership. Common land for grazing single animals, or small plots for tenant farms, were less available, and rural inhabitants were forced to move to cities and towns to find work. A series of many smaller acts led to The General Enclosure Act of 1801 and huge change in the landscape.
3. Note variations in spellings are as in the original text and were common in writings at this time.
4. Brecknoc is the old name for what is now the town of Brecon in Powys.
5. In Tours in England and Wales, Young (1771) observes the horror of the Coalbrookdale forges: "These iron works are in a very flourishing situation, rising rather than the contrary. Colebrook Dale itself is a very romantic spot, it is a winding glen between two immense hills, which break into various forms, and all thickly covered with wood, forming the most beautiful sheets of hanging wood. Indeed, too beautiful to be much in unison with that variety of horrors art has spread at the bottom: the noise of the forges, mills, etc. With all their vast machinery, the flames bursting from the furnaces with the burning of the coal and the smoak of the lime kilns".
6. Note that this grammatical error remains from the original text.
7. We are taking this to mean "constructs" truth, in the manner of social constructionism, with the "mode" of representing the "truth" involving artistic licence and ultimately misrepresentation.
8. Here he is referring to woodland or trees.
9. This means to cut in half.

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