

THE USE OF VISUAL ELEMENTS IN FINANCIAL AND NON-FINANCIAL REPORTS FROM BANKS LISTED ON *EURONEXT LISBON* IN 2024

ABSTRACT

Today, increasing importance is attributed to the visual element, a trend that extends to several areas, including accounting. Although accounting has traditionally emphasized the numerical and textual presentation of information, there has been a progressive increase in the incorporation of visual elements. Accounting, as a reporting and organizational communication system, continually adapts to new communication demands.

The annual reports, the main instrument for communicating financial and, increasingly, non-financial information of organizations, has attributed an increasing role to the visual component. The annual reports have been shaped and evolved, currently integrating visual elements that contribute to building the desired image of the organization. According to Davis (1989), visual elements are those that first capture the attention of different users and stimulate their perception in an intuitive, rather than analytical way. In this sense, annual reports have evolved from mere quantitative documents to qualitative and visual formats, incorporating not only facts, but also value judgments and interpretations. This transformation aims to ensure that the information communicated is perceived more effectively by different users, covering both financial and non-financial information.

This research aims to answer the following question: How is the use of visual elements characterized in the financial and sustainability reports of banks listed on Euronext Lisbon in 2024? The aim is to analyze, through an interpretative study that follows a qualitative approach, the use of visual elements in the financial and non-financial reports of banks listed on Euronext Lisbon in 2024. The methodology adopted is based on the model proposed by Greenwood et al. (2019), with a special focus on the use of visual elements in the presentation of financial and non-financial information.

This study aims to contribute to the literature by analyzing how banks listed on Euronext Lisbon use visual elements in their annual reports, highlighting the analysis of communication processes in accounting and their influence on the perception of users of financial and non-financial information.

Keywords: accounting, visual elements, financial reporting, non-financial reporting, banking sector, *Euronext Lisbon* 2024