



## **CASE REPORT**

1. Complaint reference number	120/09
2. Advertiser	Bottom Line Control
3. Product	Accountancy & Auditing
4. Type of advertisement	Outdoor
5. Nature of complaint	Portrayal of sex/sexuality/nudity – section 2.3
6. Date of determination	Wednesday, 8 April 2009
7. DETERMINATION	Dismissed

## **DESCRIPTION OF THE ADVERTISEMENT**

This Billboard promoting “Bottom Line Control” Taxation and Accounting Services features the image of five naked bottoms, partially obscured by an arrow zigzagging across the poster from left to right. The byline reads “Where’s your Bottom Line?”

## **THE COMPLAINT**

A sample of comments which the complainant/s made regarding this advertisement included the following:

*The nudity and particularly apparent age of the models' exposed rear ends is unacceptable in a very visible, public location. Swimsuit clad rear ends, if these are required, would be more appropriate.*

## **THE ADVERTISER’S RESPONSE**

Comments which the advertiser made in response to the complaint/s regarding this advertisement included the following:

*The creative director has confirmed the images are entirely computer generated and depict three females and two male adults. Please don't hesitate to contact me if you require any further information or elaboration.*

## **THE DETERMINATION**

The Advertising Standards Board (“Board”) considered whether this advertisement breaches Section 2 of the Advertiser Code of Ethics (the “Code”).

The Board noted the complainant's concern that the images of uncovered bottoms are inappropriate.

The Board noted that the advertisement depicts five naked bottoms in a play on words of the company's name 'bottom line control...'

The Board noted that this is an outdoor advertisement and that nudity must be treated with sensitivity to the relevant audience. The Board considered that the images, although nude, were not sexualised in any way and that the product advertised is not sexually suggestive. Although available to a broad audience, as an outdoor advertisement, the Board considered that the advertisement did treat the nudity with sensitivity to the relevant audience.

Finding that the advertisement did not breach the Code on other grounds, the Board dismissed the complaint.