

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Special issue on Accounting, disasters and the government of biosecurity

For several decades, “disasters” have punctuated the rhythm of our lives. While “disasters” are not new, the way we give them meaning through discourse and social practices has changed continuously. While disasters are accompanied by undeniable material events, what constitutes a disaster is bound by temporal, cultural and political contexts, and these have a profound effect on the way we prepare for and respond to crises.

Given this, researchers have begun to explore the relationship between accounting, accountability and disasters. In terms of “natural” disasters, accounting researchers have considered earthquakes (Sargiacomo et al, 2014; Sargiacomo, 2015), hurricanes (Baker, 2014; Perkiss & Moerman, 2020), drought (Walker, 2014), floods (Lai, Leoni, & Stacchezzini, 2014) and bushfires (Taylor, Tharapos, Khan, & Sidaway, 2014). Others have investigated technological/industrial disasters (Cooper, Coulson, & Taylor, 2011; Matilal & Hopfl, 2009; Matilal & Adhikari, 2020; Sinkovics et al. 2015); disasters at events (Cooper & Lapsley, 2020); and post-war scenarios (Cooper & Catchpole, 2009). A number of studies have highlighted accountability issues that surface in crisis scenarios (Everett & Friesen, 2010) and the kinds of social purpose alliances that might emerge to respond to crises such as global pandemics (Rahaman, Neu, & Everett, 2010). Despite these early studies, there is still much to learn about the role of accounting before, during and after “disasters” (Flyvbjerg, 2001; Cooper & Morgan, 2008).

The current ongoing coronavirus pandemic provides the stimulus for this special issue. Internationally, responses to the challenges presented by COVID-19 have been hugely uneven, as have its effects (OECD, 2020). In some countries, government programs have sought to limit the amount of healthcare assistance available to citizens, while in others, sustained effort has been channeled towards the fortification of health care services so they could meet the needs of citizens. In situations of scarce resources, accounting may influence life-prolonging decisions and have implications for how citizens are triaged more generally (Le Theule, Lambert, & Morales, 2020). For a short while, the pandemic shed light on practices surrounding triage, but there has been little public debate about their implications for citizens and resource allocation. So questions remain: if healthcare capacities do not meet the population’s needs, how should life-saving equipment be allocated? Who will make such decisions? The twin challenges of sustaining lives and livelihoods have meant that in some countries, life-prolonging decisions have only been possible for certain patients, whereas in others, the public health response has treated all citizens equally. In some countries, the government has provided extraordinary resources to protect the vulnerable, the homeless and those in precarious work; in others, the government has tried to stimulate businesses presuming this will drive public welfare whereas in other settings, governments have been unable or unwilling to respond. This unevenness has been mirrored elsewhere and at other times in response to disasters and crises (Klein, 2007) and, as such, this particular unfolding disaster reminds us that there is still much to learn about the use of accounting and calculative practices in response to all kinds of crises.

There is no doubt that COVID-19 and prior high risk bio-security threats such as Ebola or SARS/MERS are crises of extraordinary significance, but it is also true that our lives have and will be punctuated by a variety of “disasters”– some that are natural, some that are a result of technical or engineering failures, and others that materialize from inequalities and injustices which can be exacerbated by the sudden arrival of disasters. Given this, in making this call for papers, it is our intention to create space for research that considers the role accounting plays, or might play, in both the local and international efforts of governments, corporations, and non-governmental organizations as they respond to a wide range of disasters and risks (Power, 2016). As such, contributors are invited to consider accounting within the context of disasters across a variety of events, scales, locations and time.

Amongst other things, we are interested in the construction, representation and calculation of security risks through maps, tables, accounting and calculations (Collier, 2008; Lentzos & Rose, 2009; Miller, 1998), the shape of these practices once a “national state of emergency” has been declared (Agamben, 2005), and the “technologies of government” (Miller

& Rose, 1990; Rose & Miller, 1992) before, during and after the emergence of a disaster. Indeed, the ethical/bioethical implications of programs and calculative practices undertaken by governments and organizations, sometimes in tandem with or through hybrid organizations (Johanson & Vakkuri, 2017; Kurunmäki & Miller, 2006; Grossi et al., 2020), in the aftermath of disasters requires analysis. It is also important to consider the implications of these responses on the shaping of possible futures.

These unique circumstances invite novel investigations. Submissions examining the roles of accounting practices, accountability mechanisms and auditing are all welcome. We encourage submissions from a wide range of theoretical, methodological and empirical approaches – as long as they are consistent with the spirit of critical accounting research (e.g., Dillard & Vinnari, 2017; Gendron, 2018).

Topics may include, but are not limited to:

- The use of accounting to construct a discourse of “disaster”.
- The use of accounting by national governments to organize the “preparedness” and the government of national risks and biosecurity.
- The links between the calculative practices of costing the disaster and the fund-raising activities of the organizations involved, either at the levels of local and national government, as well as at level of supranational entities, such as the European Union.
- The interrelations between the “cost” calculations of the disaster and the politics and “strategic gaming” involved in such calculations.
- The use of accounting practices to “guide” interventions during an emergency and/or the recovery stages, as well as the use of accountability and control mechanisms in these processes.
- The use of calculative practices, such as morbidity figures, as performance measurements in responses to disasters.
- The intersection of disaster governance, hybrid organizations and accounting.
- The relationship between accounting, and other professional expertise and organizations working in the aftermath of disasters.
- Conceptualizations of accounting, accountability and corporate social responsibility before and after disasters.
- The use of accounting and accountability practices in governmental and non-governmental organizations before, during and after the disasters.
- The politics and practices surrounding the auditing of such interventions.
- The intersection of accounting, integrated reporting, and disaster governance and communication, at a macro, meso, or micro level.
- The effects of accounting on all forms of inequality during the emergency and recovery stages of disasters. In particular, the implications these have in terms of race, gender, and class.

Potential contributors are encouraged to interpret the above themes broadly, yet critically, using diverse theoretical and methodological perspectives in a wide array of country and regional settings.

1. Preliminary workshop

A workshop will be organized by the special issue editors to be hosted virtually through a webinar in late February 2021. Due to the global reach of the journal and the multiple time zones inhabited by the participants, it is likely that some of the webinar sessions will be held outside of normal work hours. Authors wishing to present at the workshop should contact Massimo Sargiacomo (msargiacomo@unich.it) by December 31, 2020. All workshop participants will be required to provide a draft paper to be shared at least four weeks prior to the date scheduled for the workshop. Authors of selected papers from the workshop will be invited to submit revised papers for this special issue. These submissions will then be subject to the journal's normal review processes.

2. Submission process

Attendance and/or presentation at the workshop is not a pre-requisite for submission to the special issue. The closing date for submissions to this special issue is May 31, 2021.

Manuscripts should be submitted electronically via <https://www.journals.elsevier.com/critical-perspectives-on-accounting>. The guest editors welcome enquiries from those who are interested in submitting. All papers will be reviewed in accordance with the normal processes of *Critical Perspectives on Accounting*. It is anticipated that this special issue will be published in early 2023. Any queries or enquiries about the special issue should be directed to Massimo Sargiacomo (msargiacomo@unich.it).

References

- Agamben, G. (2005). *State of exception*. Chicago, IL: Chicago University Press.
- Baker, R. (2014). Breakdown of accountability in the face of natural disasters: The case of Hurricane Katrina. *Critical Perspectives on Accounting*, 25(7), 620–632.
- Collier, S. J. (2008). Enacting catastrophe: Preparedness, insurance, budgetary rationalization. *Economy and Society*, 37(2), 224–250.
- Cooper, C., & Catchpole, L. J. (2009). US imperialism in action: An audit-based appraisal of the Coalition Provisional Authority in Iraq. *Critical Perspectives on Accounting*, 20(1), 716–734.
- Cooper, C., Coulson, A., & Taylor, P. (2011). Accounting for human rights: Doxical health & safety practices – The accounting lessons from ICL. *Critical Perspectives on Accounting*, 22(8), 738–758.
- Cooper, C., & Lapsley, I. (2020). in press). Hillsborough: The fight for accountability. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2019.02.004>.
- Cooper, D. J., & Morgan, W. (2008). Case study research in accounting. *Accounting Horizons*, 22(2), 159–178.
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *Critical Perspectives on Accounting*, 43, 88–109.
- Everett, J., & Friesen, C. (2010). Humanitarian accountability and performance in the Théâtre de l'Absurde. *Critical Perspectives on Accounting*, 21(6), 468–485.
- Flyvbjerg, B. (2001). *Making social science matter: Why social inquiry fails and how it can succeed again*. Cambridge, England: Cambridge University Press.
- Gendron, Y. (2018). On the elusive nature of critical (accounting) research. *Critical Perspectives on Accounting*, 50(1), 1–12.
- Grossi, G., Kallio, K. M., Sargiacomo, M., & Skoog, M. (2020). Accounting, performance management systems, and accountability changes in knowledge-intensive public organizations A literature review and research agenda. *Accounting, Auditing and Accountability Journal*, 33(1), 256–280.
- Johanson, J. E., & Vakkuri, J. (2017). *Governing hybrid organizations*. London, England: Routledge.
- Klein, N. (2007). *The shock doctrine: The rise of disaster capitalism*. London, England: Allen Lane.
- Kurunmäki, L., & Miller, P. (2006). Modernising government: The calculating self, hybridisation and performance measurement. *Financial Accountability and Management*, 22(1), 87–106.
- Lai, A., Leoni, G., & Stacchezzini, R. (2014). The socializing effects of accounting in flood recovery. *Critical Perspectives on Accounting*, 25(7), 579–603.
- Lentzos, F., & Rose, N. (2009). Governing insecurity: Contingency planning, protection, resilience. *Economy and Society*, 38(2), 230–254.
- Le Theule, M. A., Lambert, C., & Morales, J. (2020). Governing death: Organizing end-of-life situations. *Organization Studies*, 41(4), 523–542.
- Matilal, S., & Adhikari, P. (2020). in press). Accounting in Bhopal: Making catastrophe. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2019.10.2123>.
- Matilal, S., & Hopfl, H. (2009). Accounting for the Bhopal disaster: Footnotes and photographs. *Accounting, Auditing and Accountability Journal*, 22, 953–972.
- Miller, P. (1998). The margins of accounting. *European Accounting Review*, 7(4), 605–621.
- Miller, P., & Rose, N. (1990). Governing economic life. *Economy and Society*, 19(1), 1–31.
- OECD. (2020). Interim economic assessment. <https://www.oecd.org/berlin/publikationen/Interim-Economic-Assessment-2-March-2020.pdf>.
- Perkiss, S., & Moerman, L. (2020). Hurricane Katrina: Exploring justice and fairness as a sociology of common good(s). *Critical Perspectives on Accounting*, 67–68, 102022. <https://doi.org/10.1016/j.cpa.2017.11.002>.
- Power, M. (2016). *Riskwork: Essays on the organizational life of risk management*. Oxford, England: Oxford University Press.
- Rahaman, A. S., Neu, D., & Everett, J. (2010). Accounting for social purpose alliances: Confronting the HIV/AIDS pandemic in Africa. *Contemporary Accounting Research*, 27(4), 1093–1129.
- Rose, N., & Miller, P. (1992). Political power beyond the state: Problematics of government. *British Journal of Sociology*, 43(2), 172–205.
- Sargiacomo, M. (2015). Earthquakes, exceptional government and extraordinary accounting. *Accounting, Organizations and Society*, 42(2), 67–89.
- Sargiacomo, M., Ianni, L., & Everett, J. (2014). Accounting for suffering: Calculative practices in the field of disaster relief. *Critical Perspectives on Accounting*, 25(7), 652–669.
- Sinkovics, N., Ferdous Hoque, S., & Sinkovics, R. R. (2015). Rana Plaza collapse aftermath: Are CSR compliance and auditing pressures effective? *Accounting, Auditing and Accountability Journal*, 29(4), 617–649.
- Taylor, D., Tharapos, M., Khan, T., & Sidaway, S. (2014). Downward accountability for Victoria's 'Black Saturday' bushfire recovery: Evidence from reports of government and NGOs. *Critical Perspectives on Accounting*, 25(7), 633–651.
- Walker, S. D. (2014). Drought, resettlement and accounting. *Critical Perspectives on Accounting*, 25(7), 604–619.

Guest Editors:

Massimo Sargiacomo

University G. d'Annunzio of Chieti-Pescara, Italy

E-mail address: msargiacomo@unich.it

Jérémy Morales

King's College London, United Kingdom

E-mail address: jeremy.morales@kcl.ac.uk

Lee Moerman

University of Wollongong, Australia

E-mail address: leem@uow.edu.au

Jane Andrew

University of Sydney Business School, Australia

E-mail address: jane.andrew@sydney.edu.au