

Accounting for biosecurity in Italy under COVID-19 lockdown

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Abstract

Purpose – The paper examines how accounting and accounting experts provided important contributions to the Italian government's strategy to address the COVID-19 emergency in 2020, especially in terms of implementing new rules of conduct and providing justification for penetrating interventions in the life of individuals.

Design/methodology/approach – The paper adopts an interdisciplinary approach by drawing upon Agamben's concepts of the state of exception, bare life and biosecurity to understand the purposes of the decrees issued by the Italian government and data provided to the citizens in the "daily bulletin" on the crisis by the Civil Protection Department.

Findings – Accounting data provided essential contributions to the government's strategy that sought to spread disquiet and uncertainty in the population to ensure compliance with the strict rules in place, thereby sustaining the management of the country under a state of exception.

Social implications – The study draws attention to the way in which accounting provides justification for measures that are promoted as provisional but which have enduring effects, most importantly the ability of governments in the future to suspend the rights of individuals. It shows how accounting can influence people's behaviour and contribute to the development of a permanent state of exception that significantly increases government prerogatives.

Originality/value – The work contributes to the literature on accounting and emergencies by studying the use of accounting information as a subtle means to ensure support for extreme government actions and ultimately as a political tool that promotes biosecurity as a new government paradigm.

Keywords COVID-19, Italy, Agamben, Lockdown, Bare life, Biosecurity, State of exception, Accounting

Paper type Research paper

Introduction

The COVID-19 pandemic in 2020 has resulted in restrictions and reconfigurations of social and economic life throughout the world. Italy was the second country to experience the force of coronavirus (henceforth the virus), with its government having to quickly find ways to protect its population. It was the first western country which suspended most of the social rights and liberties sanctioned in its Constitution to impose severe restrictions and new rules of conduct. Crucial to the implementation and gaining acceptance of this new, more oppressive form of the State has been the dependence of the Italian government on accounting information related to the spread and severity of the epidemic.

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The way in which accounting has been mobilised by States in addressing extraordinary events has stimulated a growing interest in the role of accounting in managing these events. Studies have identified the accountability implications for the way in which disasters are managed by governments (Baker, 2014; Taylor *et al.*, 2014; Sciulli, 2018; Yu, 2020) and the contributions of accounting to managing crises (Rahaman *et al.*, 2010; Sargiacomo *et al.*, 2014; Sargiacomo, 2015), including its socialising effects (Lai *et al.*, 2014). Other scholars have focused on how accounting and its emphasis on efficiency and cost savings may be a means to justify morally dubious behaviour and even pave the way for disaster (Cho, 2009; Warren *et al.*, 2009; Matilal and Adhikari, 2020). Nevertheless, research is yet to explore the connection between power and accounting in the context of a crisis, especially the use of accounting information for ensuring compliance by citizens with initiatives that depend upon unprecedented penetrating control of individuals in times of peace, which may outlast the crisis. In achieving its goal, the paper conceives of accounting as “a phenomena which has social, economic and political consequences” (Laughlin, 1999, p. 73) and, thereby, adopts a broad view of accounting practices (Miller, 1998) as the provision of both financial and non-financial information for decision making which leads to action (Broadbent & Laughlin, quoted in Funnell, 1998, p. 440). Not only does this information inform the action of organisations, including States, it has far-reaching effects on how individuals perceive the environment in which they live and conduct themselves.

This study shows how accounting practices and accountants have played a central role in the provision of the information relied upon by the Italian government to signify the extent of the fatal nature of the virus. This provided justification for the penetrating intervention by the State in the lives of individuals, and thereby gain acceptance by the citizens for the extreme responses demanded by the government of society and the economy. On a daily basis, citizens were flooded with alarming “numbers” such as the number of new cases and deaths caused by the virus and mortality rates, which quickly became part of the related political discourse and framed the discussion on the virus in Italy. The key contributions of the information generated by accounting practices in creating a sense of danger and vulnerability upon which the government has depended to justify its actions was recognised when the two government-appointed Commissioners tasked with the management of the national plan to fight the virus and the related communication strategy were not doctors or politicians but professional accountants.

The study is based on information collected during the first stage of the Italian lockdown, starting with an analysis of the decrees issued by the Italian government to address the COVID-19 crisis. Other information, especially numerical data, was then collected by watching the press conferences of the Civil Protection Department (CPD) which was responsible for co-ordinating the government’s responses to the virus. These videos are available on the Italian government’s website and on YouTube. All the data provided during the daily conferences between 24th February 2020 and 17th May 2020 have been analysed and discussed among the authors in *ad hoc* online meetings. Data have been interpreted consistent with the understandings of qualitative interdisciplinary accounting research (Llewelyn, 2003) to pursue “issues of meaning and interpretation in the social world” and thereby seek “a holistic understanding and critique of lived experiences, social settings and behaviours” (Parker, 2012, p. 55). Consistently, to understand the way in which the Italian government has been able to gain acceptance of its actions, the paper draws upon the work of Giorgio Agamben, especially his concepts of the state of exception, bare life and biosecurity (Agamben, 1998, 2005, 2020). Agamben emphasises the increasing adoption by democratic States of what Foucault (2008) refers to as a new “biopolitical” approach to politics which silently and enduringly endangers personal freedom. Thus, this study adds a new perspective to the sparse accounting literature that has begun to explore the potential contributions of accounting to the declaration of states of exception that justifies severe

biopolitical measures (Huber and Scheytt, 2013; Sargiacomo, 2015; Yu, 2020). This study does not seek to judge the Italian government's response to the pandemic but to show how accounting can be used to support the declaration of states of exception which may have enduring effects on the liberty of individuals.

The next section discusses the theoretical framework informing the study. The following sections then present the way in which the government managed Italy's COVID-19 lockdown and identify the contributions of accounting and accountants to the implementation of the government's strategy. The last section discusses the findings of the study and offers some concluding remarks.

The state of exception and biosecurity: a new government paradigm

The duty of the State to protect and nurture its population has increasingly meant unprecedented interventions in the way in which citizens can live. According to Foucault (2008), the ultimate goal of this new biopolitical mode of power is to "produce life", that is ensuring the health and productivity of the population through a detailed intervention in an individual's life. Agamben departs from Foucault by extending the domain of biopolitics to the very end of life itself, death, thereby emphasising the negative potentialities of this new mode of power.

Agamben explains that there are different forms of "life" in which States intervene. The most elementary form of life, which Agamben (1998) refers to as "bare life", expresses the simple fact of living common to all living creatures. Bare life is devoid of any value, beyond the ability to exist. In contrast, individuals who enjoy rights, including the right to life, safety and the opportunity to engage in political activity, have *bios* or valued life. Only those possessing political life can be recognised as true citizens; it is their rights that give them value as human beings and differentiate them from other living organisms. At times of great crisis States can dispense with the normal legal framework and the protections that this provides and declare a "state of exception" when the rights of citizens are suspended, thereby exposing them to the State's unmitigated power which may reduce them to bare life (Agamben, 2005). Agamben saw in Nazi Germany and its genocidal policies the most arresting example of a state of exception whereby the division between bare life and *bios* was based on racial grounds. However, Agamben (1998) warns that states of exception are by no means confined to murderous authoritarian regimes.

The declaration of a state of exception by powerful elites has become a new paradigm of government in modern democratic States, whereby situations deemed by the State to constitute an emergency are used to justify penetrating interventions in the lives of individuals. These actions can have enduring effects on the liberty of individuals and free those who hold the supreme authority in a society of the usual checks and balances and protections of civil rights which characterise a democracy (Agamben, 2005). This was recently exemplified by the "war on terror" which was used to justify invasive controls on individuals' behaviour, even torture, along with military interventions which under the pretext of protecting human rights had an obvious economic goal (Chwastiak, 2013). In the domain of business, the 2008 financial crisis has been used by elites engaged in risk management to declare a state of exception which provides the justification for the introduction of extraordinary measures that cannot be rescinded after the initial state of exception ended (Huber and Scheytt, 2013).

Agamben (2005) believes that the ability of powerful elites to sustain their power is based on the continuous search for new justifications for the declaration of states of exception. The creation of a constant state of collective panic and danger is the way in which governments seek to extend their influence. To achieve this purpose, epidemics, which have the potential to instil in people a sense of unmitigated vulnerability, can provide the means to extend

exceptional measures without any limitation (Agamben, 2020). The relentless creation of states of constant danger means that people become so accustomed to states of exception as the new norm, with each crisis declared by a government to be a new emergency, that a hiatus is created between an individual's bare life and *bios*, whereby citizens become prepared to give up the latter to preserve the former.

To implement a state of exception there is a need for data to construct a situation that justifies unprecedented intervention by the government in the lives of citizens. What matters is not the scientific reliability of the data but their neutral and factual appearance which make them hardly questionable and seem to be "inherently true" (Cooper, 1995). Production and communication of information by professional experts such as physicians, psychologists and, crucially, accountants, can further promote the truthfulness of the message provided to citizens by means of the experts' alleged independence and competence (Rose and Miller, 1992). This has the ability to maximise the adherence by citizens to government instructions and promote "super civism", whereby respecting the new strict rules is depicted as a form of altruism with individuals no longer having a right to health but an obligation to health, which Agamben (2020) labels "biosecurity". Biosecurity represents a potent way of exercising power for it appeals to the most primitive survival instinct of human beings, the protection of their bare life and ensures more ready acceptance of restrictions and associated surveillance. It has become possible because modern society has "divided our life, which is always inseparably bodily and spiritual, into a biological entity on the one side and our emotional and cultural life on the other" (Agamben, 2020, p. 43). This has been obvious during the coronavirus crisis in Italy where citizens have been ready to sacrifice their social relationships not to get ill, thereby, protecting their bare life.

COVID-19 emergency in Italy

The virus is said to have reached Italy at the end of January 2020 when two Chinese tourists were admitted to Spallanzani hospital in Rome. Although at this stage the threat posed by the virus had not yet been perceived, cases of infection started to rise quickly in February. The government reacted first by activating local "red zones" at the end of February, thereby isolating the most affected areas, until eventually a full lockdown was declared on 11th March.

New restrictions were then created by means of decrees issued by the Prime Minister, which in the Italian juridical system are considered "administrative acts" and hence not laws. These decrees identified how Italians were expected to conduct their lives under lockdown, which subverted the traditional hierarchy of sources of law whereby for the protection of rights the Constitution provides primary authority, followed by the Acts of Parliament and administrative acts. Article 16 of the Italian Constitution protects freedom of movement within Italian territory, which can be limited only by an Act of Parliament for health and security reasons. Although this provides justification for the restriction of personal freedom, the widespread use of administrative acts for establishing what in effect would be the imposition of a state of exception remains highly controversial (Baldini, 2020).

Table 1 reveals how the Italian government prescribed a new way of life which is close to bare life. Individuals were confined to their homes and only allowed to satisfy their primary needs, such as health and food, whilst all other activities were forbidden, including sport, non-essential travel, meeting friends and family, attendance at places of work and religious activities. Physical exercise was restricted to 200 m from one's place of residence and anyone leaving their home was expected to carry a self-declaration form specifying the reason for travel and the destination. Police performed spot checks and could issue debilitating fines, with the most serious breaches of lockdown measures considered a criminal offence. It has been noted that the sacrifices expected of the Italians have been

Table 1.
Permitted, prescribed
and forbidden
activities during
lockdown in Italy

Individual activities Permitted and prescribed	Forbidden
<p><i>At home</i></p> <p>Remain inside or within your garden</p> <p>Avoid touching eyes, nose and mouth</p> <p>Clean surfaces with disinfectants</p> <p>Wash hands frequently</p> <p><i>Outside home</i></p> <p>Purchase of food and medicines</p> <p>Travel within the territory of one's municipality for essential work and health reasons</p> <p>Exercise within 200 m of one's home</p> <p>Reasons for leaving home should be self-certified through <i>ad hoc</i> forms</p>	<p>Leave the territory of the municipality where one resides</p> <p>Attend funeral or other religious activities</p> <p>Exercise farther than 200 m from home</p> <p>Visit friends and family</p> <p>Visit people admitted to hospitals and in care homes</p> <p>Visit people held in prison</p> <p>Leave home for any reason with symptoms</p> <p>Purchase of non-essential items</p>
Economic and social activities Permitted	Forbidden
<p>Farming</p> <p>Animal farming</p> <p>Fishing</p> <p>Essential production and trade (foodstuff and medicine)</p> <p>Essential services (local public transport, insurance, banking, but severely reduced)</p> <p>Sale of essential items (food and medicines)</p> <p>Online classes (schools and universities) and meetings</p> <p>Emergency surgery and treatment</p> <p>GP triage over the phone</p>	<p>Non-essential production</p> <p>Sale of non-essential items</p> <p>Non-essential services (including bars, restaurants, gyms, hair and beauty salons)</p> <p>Theatres, cinemas, libraries and museums</p> <p>Sport and any other large events</p> <p>Face-to-face lectures and meetings</p> <p>Routine surgery and treatment</p> <p>GP visits</p>

second only to those imposed by China (Ren, 2020). The tide started to turn from 18th May with the beginning of “phase 2”, when many of the measures put in place in March were lifted.

Accounting to manage the lockdown

The success of the government's virus strategy required acceptance of the strict measures imposed on citizens, which *de facto* stripped them of most of their Constitutional rights, thereby threatening to reduce them to bare life. The government embarked upon a campaign to influence people's perception of reality to spread a sense of fear of the unknown by using numerical details to give an enhanced visibility to the seriousness of the crisis. The main means chosen by the government to engage with citizens and ensure their adhesion to the new rules was the daily press conference held by the CPD, broadcasted at 6 pm by all the main Italian news channels, in which the emphasis during the peak of the crisis, as seen in Table 2, was on numerical presentations of the scale and effects of the virus. The press conferences provided grim data on the spread of the virus and the cost in terms of human lives. The presentation of a “daily bulletin” consistently followed the same logic and rhetoric, with the number of healed and infected as a running total and the number of dead as a daily total. Also communicated were the number of people admitted to hospital with symptoms and of those transferred to intensive care wards.

Date	Number of infected	Number of healed	Number of dead (daily)	Number of people in home isolation	Number of people hospitalised with symptoms	Number of people hospitalised in intensive care	Number of PPE purchased	Donations (€)	Number of volunteers	Number of pre-triage facilities outside hospitals
18/03/2020	28,710	4,025	475	12,090		2,257	1,000,000			
19/03/2020	33,190	4,440	427	14,935		2,498		5,905	5,905	655
20/03/2020	37,860	5,129	627	19,185		2,655		6,905	6,905	669
21/03/2020	42,681	6,072	793	22,116		2,857		7,000	7,000	690
22/03/2020	46,638	7,024	651	23,783		3,000		8,000	8,000	692
23/03/2020	50,418	7,423	602	26,522		3,204	25,500,000			
24/03/2020	54,030	8,326	743	28,697		3,393				
25/03/2020	57,521	9,362	683	30,920		3,489	44,079,073		9,600	720
26/03/2020	62,013	10,361	662	33,648		3,612	52,161,000			
27/03/2020	66,414	10,950	969			3,732				
28/03/2020	70,065	12,384	889	39,533	26,676	3,856	61,000,000		11,636	772
29/03/2020	73,880	13,030	756	42,588	27,386	3,906	3,200,000		13,302	774
30/03/2020	75,528	14,620	812	43,752	27,795	3,981		63,894,300	11,805	
31/03/2020	77,635	15,729	837	45,420	28,192	4,023		75,524,000	12,204	779
01/04/2020	80,572	16,847	727	48,134	28,403	4,035		94,976,000	12,986	786
02/04/2020	83,049	18,278	760	50,456	28,540	4,053		101,246,000	16,506	790
03/04/2020	85,388	19,758	766	52,572	28,741	4,068		104,274,748	16,798	792
04/04/2020	88,274	20,996	681	55,270	29,010	3,994		105,000,576	17,363	811

Table 2. Data provided during the daily press conference of the CPD during the peak of the crisis

Information was also provided on “capacity building”, such as data on the number of new beds in existing and purpose-built hospitals and the ventilators acquired to treat the severely ill, with the amount invested in these purchases and the unit cost of equipment often reported. Evidence of the involvement and generosity of civil society was provided in the form of donations received and number of people who volunteered to help in health facilities, which helped to reinforce the sense of community in the fight against a common enemy. Also highlighted were the difficulties experienced by the CPD to quickly expand medical facilities and in purchasing life-saving devices, which meant that the national health system could have been overwhelmed should the virus not come under control. The main goal of these conferences was demonstrating that a dramatic rethinking of everyone’s way of life was essential. The Head of the CPD, Mr Angelo Borrelli, who was tasked with delivering the daily bulletin at the press conferences, is a qualified accountant and auditor who held important appointments at several government bodies. He was always at ease providing and interpreting accounting data, including taking questions from journalists in the audience, whilst he did not comment on the clinical and epidemiological aspects of the crisis.

The significant impact on people’s perception of the new reality is testified by the high number of people who followed the press conferences through different media. In particular, in March, when the virus was spreading throughout Italy, an average of 5 million people watched the press conferences (Auditel, 2020). These press conferences were then constantly referred to by the Italian media, including specific television programmes dedicated to the pandemic, such as the series called “The Numbers of the Pandemic” which was dedicated to the detailed re-elaboration of the data provided by the CPD. Prominence was given to graphs using highly evocative colours; black for the number of dead, red for those infected and green for the healed, with a disturbing predominance of black and red at the peak of the crisis.

As the government was starting preparations for “phase 2” and the frequency of the CPD press conferences decreased, meetings with the press were held by Mr Domenico Arcuri, the Commissioner for the Emergency appointed on 18th March 2020 and tasked with coordinating the government response to the crisis and assisting the CPD. Mr Arcuri, like Angelo Borrelli, is a high-profile professional accountant and auditor who has held various managerial roles in auditing firms. His vast experience meant that he was well positioned to comment on costing and pricing issues which characterised the new stage of government communication. Mr Arcuri’s press conferences recapped data on the evolution of the pandemic in the country, particularly the number of dead and those requiring treatment in intensive care wards. The Commissioner frequently compared the current situation to a war to reinforce the dramatic impact of the pandemic. On 18th April he explained that in the city of Milan during the Second World War 2,000 civilians died from bombings, whilst the virus had claimed 11,815 lives in just two months. This new series of press conferences also sought to demonstrate how the government had secured enough face masks for the entire population, and ensured that its regulated price, 0.50€ each, was enough to make them widely accessible whilst leaving a profit margin for the resellers. It also showed that ventilators were now abundant. The message coming from the government evolved whilst the country was preparing to enter “phase 2”, with people having to be mindful of the existing danger but also reassured that the government was establishing the conditions for a phased return to normal.

The creation of a state of fear and uncertainty by means of accounting numbers saw most Italians quickly adapt to the new penetrating measures and a greatly diminished lifestyle as documented by clinical research (Mariani *et al.*, 2020). At the peak of the crisis in early April mobility dropped by more than 80% compared to the pre-crisis level for curtailed activities, such as going to work or recreation, but also for permitted activities such as shopping for food and medicines (Google, 2020). Unsurprisingly, there was also a significant drop in the purchasing of products and services (Osservatorio consumi di mercato Confimprese-EY, 2020).

Discussion and conclusions

The coronavirus crisis has brought unprecedented restrictions to the freedom of individuals as the Italian government has sought to fight the virus. Control by legal oppression alone was not deemed to be sufficient to stop the spread of the disease. As a result, the government embarked upon a campaign to spread a sense of danger which would ensure acceptance of the new, very restrictive rules. To support the government's strategy accounting information provided essential contributions throughout the different stages of this campaign, which helped convince the Italian people of the threat that they faced and justify the government's actions that were impacting on their lives. The widespread use of numerical information for legitimisation purposes (Cho, 2009) has been pivotal in constructing a reality that is consistent with the goals of government (Sargiacomo, 2015) and is particularly potent in getting individuals to accept uncritically data provided by the media.

The daily flood of data was meant to profoundly impress citizens. This happened despite the data used not being contextualised and related to the normal average number of deaths in the same period. Also, many deaths were declared to be virus-related even if the main cause of death may have been due to an underlying condition. Indeed, mortality rates were extremely unreliable for they were based on a fraction, the elements of which were not known with precision (Cataldo, 2020). This made experts question the reliability of the data provided to the population to the point that Professor of Data Analysis, Luca Ricolfi, exclaimed that "the use of data has been foolish. The quality of CPD data is terrible" (Del Vecchio, 2020). Nevertheless, numerical representations of the apparent increasing threat had almost unprecedented legitimacy. The association of numbers with a disease the nature of which was unknown gave the numbers authority and an almost unquestionable need to respect. What mattered was not the accuracy of the data used in depicting the situation, but rather the unconscious impact that these had on the feelings and minds of individuals. People tend not to question numerical information because "our common sense tells us that accounting must be right" (Cooper, 1995, p. 184). The impact and perceived legitimacy of the numerical details was subtly and effectively reinforced by the provision of this information by recognised accounting professionals. In the eye of the citizen Angelo Borrelli and Domenico Arcuri embodied "neutrality, authority and skill in a wise figure, operating according to an ethical code 'beyond good and evil'" (Rose and Miller, 1992, p. 187). Their professional credentials and ability to interpret and communicate numbers was an important means to reinforce the credibility of the message coming from the government.

The sense of danger which was instilled in the population through the use of accounting information was accentuated by the belligerent rhetoric used in the presentation of the data, according to which Italy was at war with an invisible enemy. This was essential in ensuring compliance with draconian measures that were justified by a threat to human life as severe as war. By supporting a biosecurity approach to politics, one which in the name of an emergency created a fracture between an individual's bare life and *bios* (Agamben, 1998), accounting represented a powerful weapon that ensured compliance with the strict measures inaugurated by the State to curb the spread of the virus and, ultimately, to the instauration of a state of exception in which the power of the government was significantly augmented (Agamben, 2005). Accounting numbers were an essential means to justify the introduction of biopolitical measures which ranged from simple routines such as washing hands to remaining at home. They ensured that individuals would focus on protecting their mere existence, their "bare" life, whilst giving up its social and political dimensions. Unlike the case of China (Yu, 2020), where accounting was used to make death invisible and excuse the government for failing to act promptly against the virus, in Italy numerical information was used to make the crisis visible and influence human behaviour.

The study has contributed to the literature that has investigated the place of accounting in the management of emergencies. It has done so by drawing on Agamben's understandings of

modern politics and recognising the use of accounting information not simply as a tool to tackle a crisis (Rahaman *et al.*, 2010; Lai *et al.*, 2014), but also as a less obvious means to ensure support for a government's actions and as a political tool that promotes biosecurity as a new government paradigm. While recognising the importance of Agamben's contributions to our understanding of the potential consequences and possibilities allowed to the State by creating similar crises, this study does not dismiss the Italian government's intervention in the crisis as an attempt to bring back authoritarian modes of government. Agamben has been criticised and his work even seen as "the extreme form of a widespread Leftist stance of dismissing any form of monitoring as repressive surveillance and any form of active governance as a clear proof of hidden totalitarianism" (Žižek, 2020). However, it is not Agamben's medical reading of the crisis that should draw attention, but the potential long-term implications of modes of government which are based on states of exception (van den Berge, 2020). Even Agamben's critics acknowledged how spreading panic by means of numerical data was a conscious political choice (Benvenuto, 2020). This in turn puts the focus on the issues arising from the use of accounting information in supporting states of exception.

The constant declaration of "exceptions" which endanger our lives has meant that citizens are beginning to get accustomed to living in a situation of perennial emergency (Huber and Scheytt, 2013). Thus, the controls and limitations to their freedom that are imposed on them through mobile phones and cameras are perceived as normal and even essential. The presence of a continuous state of crisis means that governments are increasingly enabled to act through emergency decrees. These have become widespread in Italy even before the pandemic, to the point that they are often used more to bypass the parliament and escape democratic discussion than for reasons of real emergency. The creation of a constant state of exception can provide legitimisation for this practice, which is harmful to democracy and the principle of separation of powers on which it rests. Possibly the most threatening effect of consistently declaring states of exception is that practices which in normal times would be unacceptable become the "normal order" (Agamben, 2005, p. 39). This means that the current crisis and the way in which it has been managed can have enduring effects on society.

Agamben urges us to remain vigilant to avoid the creation of "a vicious circle" when "the limitation of freedom imposed by governments is accepted in the name of a desire for safety, which has been created by the same governments who now intervene to satisfy it" (Agamben, 2020, p. 17). This is very pertinent for accountants who have the ability to question the very basis on which states of exception are often justified. Policymakers and accountants should be aware of the significant potential that accounting information has in influencing the behaviour of individuals. As the paper has shown, this potential can be fruitfully exploited when seeking to respond to an unprecedented crisis and ensure the protection of the population. Nevertheless, attention should be paid to the continuous mobilisation of accounting information, most especially when it results in the reduction of individual freedom for the achievement of political and ideological goals rather than the pursuit of the public good.

A dangerous legacy of the COVID-19 crisis could be the rise of constant suspicion towards the unreliable "other"; individuals who appear not to adhere to the imposed restrictions and, thereby, endanger the community. The need to be report them to the authorities becomes a way of blaming citizens for the results of political errors and nefarious decisions, such as underfunding the national health system. Similar issues may arise with the risk of seeing gatherings and other forms of social interaction curtailed which cause a "political contagion", with the exchange of digital messages as their poor substitute. At the same time, in the critical field of learning, this may take the form of a more widespread use of "cost effective" distance learning in schools and universities.

Future research could carry out comparisons on how different States have used accounting information in tackling the pandemic and the way in which this information was

conveyed to their citizens. More should be known about the use of accounting in the justification of government interventions which cause significant reductions of individual freedom. Also, it would be interesting to investigate how the use of accounting changed in the different stages of the fight against the virus.

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