Accounting for disasters
Evidence of under-representation of victims in the accountability process

Cletus Agyenim-Boateng and Kofi Oduro-Boateng
Department of Accounting, University of Ghana, Accra, Ghana

Abstract

Purpose – The purpose of this paper is to investigate disaster accountability process, and it seeks to advocate for involvement of victims as salient stakeholders in the accountability process.

Design/methodology/approach – The authors adopt a case study of the 3rd June, 2015 flood disaster and fire that occurred in Accra, Ghana and draw mainly on interviews, as well as observations and a review of publicly available documents.

Findings – Several actors are involved in disaster management in Ghana. These actors play several roles as part of the disaster management process. Coordination is observed among some governmental actors. However, there is a little collaboration among these actors. There are, therefore, no clear accountability relationships between the actors. Moreover, the forms of accountability process are largely upward and internal. So, although we find the victims as salient stakeholders, their perspectives are not prioritised as part of the accountability process.

Research limitations/implications – As a result of less engagement with victims in the accountability process, a central accountability concern, outcomes, namely, benefits for victims in terms of changes in their knowledge, status, attitudes, values, skills, behaviours or conditions were not promoted. Downward accountability should be encouraged to promote better outcomes.

Originality/value – Although some studies on accounting for disasters have been undertaken, there is none in our local context, and also this study has been able to uncover under-representation of victims in the accountability process using adaptive accountability lens.

Keywords Responsibility, Victims, Adaptive accountability, Disaster accounting, Felt accountability, Identity accountability

Paper type Research paper

1. Introduction

The occurrence of disasters, particularly floods, has over the years become a worldwide phenomenon and has claimed several lives, injured many others, destroyed communities, destroyed businesses and caused a significant damage to infrastructure (Lai *et al.,* 2014), thus disrupting economic activities. In fact, flood disasters account for about one-third of all natural disasters (International Federation of Red Cross and Red Crescent Societies, 2015; Knight and Samuels, 2007), and recovery from flood disaster can be very costly, as it requires enormous funding and planning (Lai *et al.*, 2014). Moreover, these already large human and economic costs of natural disasters can only be expected to grow (Kieffer, 2013). However, the increased incidence of corruption on the part of government officials who are usually the main actors in the recovery activities means that we cannot take accountability for disaster management activities for granted (Everett *et al.,* 2007), especially, in the less economically and democratically developed world, where public accountability lacks transparency. Therefore, the central aim of this study is to investigate and explain the nature and extent of inclusiveness of the ways and manner by which accountability is delivered in relation to disaster management activities conducted in the less economically and democratically developed country. We specifically seek to advocate for the rendering of appropriate accountability in two inter-related ways: first, involving victims in the coproduction of accountability with other stakeholders, making it more holistic; and by this, second, we achieve better accountability outcomes for victims.

The empirical focus is on Ghana. Mindful of the Ghanaian context, namely, a developing country that persistently runs budget deficit, suffers perennial disasters, suffers high

incidence of corruption, whose governance lacks inclusiveness and lacks transparency in its public accountability, we, specifically, examine how accountability is rendered to relevant stakeholders as part of the disaster management process and how disaster management stakeholders are involved in the accountability process. The forms of accountability adopted have an impact on the outcome of the entire disaster management process (Baker, 2014; Taylor *et al.*, 2014). For example, first, upwardly imposed accountability imposes narrowly defined accountability requirements on disaster managers and institutions by government and other fund providers, and, as a result, leaves the disaster managers and the institutions with little or no opportunity to draw on their own values and own discretions. Second, felt accountability privileges the personal values of organisational actors, which may lead to inward looking and boosting accountability to a set of personal values alone, and consequently ignoring victims. Third, adaptive accountability would identify victims of the disaster as salient stakeholders, thus making them part of the accountability process and rightly reinforcing the role of disaster victims' identity in the accountability process. We are, therefore, seeking to identify and gain insights into how such forms of accountability can or cannot enhance inclusivity in the disaster accounting in Ghana.

The concept of accountability has been studied extensively and in several contexts (Sinclair, 1995; Shearer, 2002; McKernan, 2012; McKernan and McPhail, 2012). It, however, appears that very few studies on disaster accountability have been done in the specific context of natural disasters (Sargiacomo, 2014). These include Lai *et al*'s (2014) study on the Veneto floods in 2010, Baker's (2014) study on Hurricane Katrina in 2005 and Taylor *et al.'s* (2014) study on Australia's Black Saturday in 2009. As all these studies show different findings, we conclude that disaster accounting is an empirical issue and context can matter. We show that the way(s) in which disaster management accountability process does or does not enhance inclusivity are very much a function of the socio-institutional context of where the disaster occurs. As no known study has been done in the Ghanaian context, our study presents new findings that add to what we know already about disaster management accountability process. In order to achieve the study aims, we seek to address the following questions:

(1) What is the accountability process?

(2) How is the accountability process organised?

(3) Why is the process organised the way it is?

(4) Who are the actors involved in the accountability process?

The paper is organised into five further sections. In order to locate the study in the relevant discourses on the topic area, Section 2 provides a review of the relevant literature and our theoretical lens. Also, in order to achieve the study aims, we need to adopt an appropriate research approach, which is examined in Section 3. Moreover, as the study is context dependent, Section 4 describes the context of the study. Section 5 presents a discussion of empirical material, and finally, Section 6 provides the research conclusions, implications for disaster management activities and makes some recommendations for future studies.

2. Literature review and theoretical lens
As the study examines accountability processes deployed in a disaster, which is an event involving a number of stakeholders with responsibility and expected duty to account, this section reviews four thematic areas in the literature: disaster management and the roles of stakeholders, coordination among stakeholders; stakeholder salience, responsibility and duty to account. In addition, it can be observed that NGOs' efforts and activities bear similarities to the context of this present study. Although the needs of NGOs and charity beneficiaries are not always as urgent as disaster victims, the paper draws on some ideas

from the literature on accountability process in NGOs and charities. It specifically draws on the tensions in the accountability relationships that NGOs and charities have with funders, field workers and beneficiaries. The thematic areas to examine include imposed, felt and adaptive accountabilities. We draw on these to make a case for disaster victims' involvement in the accountability process.

2.1 Disaster management and the roles of stakeholders

Humans live in a state of interdependence (Sayer, 2011), and this becomes more necessary in times of disaster for one particular reason. This is because disasters make victims vulnerable and the vulnerability of victims makes a moral appeal to others, and therefore it is expected that multiple stakeholders would be involved in the management of disaster recovery activities (Sargiacomo *et al.*, 2014). Stakeholders have been, traditionally, defined as any group or individuals who can affect or is affected by the activities and achievement of an organisation (Freeman, 1984). Evidence from literature suggests two groups of stakeholders in the disaster management scene. The first group of stakeholders include funders of relief and recovery efforts (Najam, 1996) like donors, grantors and government relief agencies and officials. The second stakeholder group are the beneficiaries of relief services (Ebrahim, 2003). The beneficiaries who are, broadly, victims of disaster can play a crucial role in promoting good and inclusive disaster relief practices and good accountability outcomes for victims. This is evidenced in the case of the 2010 Veneto floods wherein an inclusive approach to disaster management saw active participation of victims through dialogue, which promoted some positive socialisation among the victims and relief workers (Lai *et al.*, 2014). These stakeholder groups play several roles in the disaster management, which are also classified into two. According to Sargiacomo *et al.* (2014), the activities of stakeholders may be translated into "material" and "symbolic" responses. Material responses are those activities that directly and tangibly contribute to a satisfactory execution of disaster management activities. Victims involvement is necessary if we were to determine, accurately and fairly the level of material responses required to deliver a successful recovery. Symbolic responses are those responses that are mostly intangible and are aimed at fostering a sense of solidarity among victims and their helpers. Any attempt at ignoring or excluding the victims in this respose too will undermine solidarity and render unsuccesful delivery of disaster recovery. Therefore, either way, victims must be involved in order to deliver a satisfactory disaster recovery activities. Sargiacomo *et al.* (2014) illustrated material responses to include search and rescue operations, the arrangement of accomodation for victims, provision of food and health care, and symbolic responses to include the declaration of a "state of risk" and "national state of emergency" by governments. Doing all these without a conscious effort to make the victims central would amount to marginalising them, and the accompanying responsibility assigned to officials and their duty to account will miss the voice of victims. Such silent voices of victims become evident in the study, as they are observable from offical documents on the disaster and from the victims' account offered in this study. We therefore raise issues with under-representation of victims in the disaster accountability process in Ghana.

2.2 Coordination among stakeholders

Given the complex nature of disaster recovery and the presence of multiple stakeholders in the process (Labadie, 2008; Sargiacomo *et al.*, 2014), it makes sense to expect that stakeholders in playing either their material or symbolic roles are coordinated by an overarching body (Taylor *et al.*, 2014; Sargiacomo *et al.*, 2014). Evidence from literature suggests that the state is heavily involved in disaster recovery activities. For example, Sargiacomo *et al.* (2014), who examined disaster in the Abruzzo region in central Italy, reported that the State's Department of Civil Defence is by law charged with the role of

providing relief for disaster victims, that is, to protect lives, property and the environment from damage. Taylor *et al.* (2014), similarly, reported that the Victorian State Government took formal leadership for providing relief and recovery for the Australian Bushfire victims. In addition, appeals for funds were also led by Victorian State Government–NGO partnership. Although the field work was coordinated by some religious bodies, a state authority was responsible for the overall planning and coordination of relief and recovery activities as well as authorising the disbursement of funds. From their account, all the NGOs and government organisations had a common goal due to coordinated effort. It is seen that the presence of a coordinating body generates single mindedness of various actors by aligning their goals to the overall disaster management objective, which is perhaps a better way of solving a complex problem such as disaster (Verweij and Thompson, 2006).

Similarly, the account of Baker (2014), on Hurricane Katrina, in 2009, in the US, also evidences the presence of a coordinating body established for the purpose of responding to the natural disaster and to coordinate natural disaster responses. He, however, added that there was still a lack of communication across various government levels. In fact, he attributed the failures of this coordinating body to lack of planning and communication, which suggests that the mere presence of a coordinating body does not guarantee disaster management success. It means that in addition to a coordinating body, communication is very important. This begs the following question: is it about setting up a coordinating agency without encouraging an effective communication plan? There is a need for a fostered communication system and this is seen in the account of Lai *et al.* (2014) in which a system was established to foster communication and the flow of information and instructions among various stakeholders including, in particular, citizens and victims. Thus, proper communication among actors improves coordination and aids in achieving disaster management objectives. Despite the fact that communication is highlighted as being very necessary for the successful delivery of recovery from disaster and very much important in any form of accountability process, yet there is paucity in the disaster management academic literature examining the voices of victims of disaster. As will be revealed in the analysis of our findings, the victims who participated in the study show clear indications of their frustrations at the way and manner they missed out in the communication and the thus the accountability process. In order to justify our multi-stakeholder argument, we reflect on the idea of stakeholder salience and its implications.

2.3 Responsibility and the duty to account

The duty to account, namely, accountability has been studied extensively in several contexts and has been defined by various scholars in a variety of ways. Roberts and Scapens (1985, p. 447) defined accountability as the process of "giving and demanding of reasons for conduct". They viewed accountability as a relationship in which people are required to explain their actions to others and take responsibility for those actions. This relationship gives some people the right "to hold others to account for their actions" (Roberts and Scapens, 1985, p. 448). Literature suggests that accounting is a subcategory of accountability. For instance, Jones and Dugdale (2001) considered accountability as a broader concept than accounting in the purely economic sense because it contains other non-accounting elements and has many features not directly concerned with economic accounting. Similarly, McKernan (2012) expanded the concept of accountability, beyond the economic sense of accounting, to include the responsibility for caring for the other. This means that there can, thus, be a natural and significant relationship between accountability and responsibility, as there is no accountability in the absence of responsibility. Therefore, to be held accountable, one has to be the bearer of the responsibility for action in question. Bovens (1998) portrayed accountability as an aspect of responsibility. Accountability and responsibility are, therefore, "commonly percieved in terms of the dutiful performance of

authoritatively established roles" (McKernan, 2012, p. 260). Despite this relationship between the two concepts, accountability has the potential to undermine responsibilty in certain situations. This is because not all actions can be explained, and demanding strict accountability may result in the shirking of such responsibilty. McKernan argued that:

> […] any accountability is intrinsically dangerous to moral responsibility […] accountability demands rational explanations and justifications, answers that are intelligible and therefore undermines singular and inexplicable moral responsibilities. (McKernan, 2012, p. 262)

These observations provide a somewhat slippery view of accountability. It is therefore appropriate, as the present paper sees it, that we study accountability as a problematic topic that cannot be taken for granted. Therefore, as revealed in the analysis of our findings, the importance of disaster victims in the accountability process cannot be taken for granted.

In fact, accountability is increasingly gaining a great deal of importance in disaster recovery efforts. Scholars attribute the increased call for accountability to several reasons including the recurrence of disasters, the high costs that are associated with every occurrence and corruption among public officials. For instance, Everett *et al.* (2007) argued that it is likely that the increased lack of public accountability in disaster recovery is due to the general problem of corruption among governments and policy makers. Moreover, in the context of natural disasters, several types of accountabilities have surfaced from various scholars. Some scholars differentiate the types of accountabilities on the basis of the focus or direction of the accountability activities, whereas others base the differences on the form of the information provided from those activities. McKernan and McPhail (2012) proposed two forms of accountability: calculative accountability, which is based on objective facts and hard evidence, and narrative accountability, which deals with subjective feelings. Baker (2014, p. 621), however, argued that calculative accountability is not only based on economic facts but on "laws and regulations which establish administrative structures" by which managers and officials may be held accountable. He further posited that calculative accountability is the dominant form of accountability. Therefore, disaster accountability should be seen as a contested phenomenon that should not be taken for granted. In particular, the human actors involved in the process of public accountability should be examined carefully. Therefore, as disaster management process requires government actors to be in charge of recovery, such actors must be accountable to all those involved, in particular, victims (Lai *et al.*, 2014). Moreover, as these government actors are self-interested and opportunistic, so they need to be monitored (Sargiacomo *et al.*, 2014).

The monitoring can be done by deploying some form of systems for rendering account. One form is informed by the expectation that the government officials have responsibility that they need to show reckoning of, namely, they need to account for. Therefore, and consistent with Lai *et al.* (2014), the use of some form of accounting systems may be useful in ensuring fair and transparent disbursement of disaster-specific funds. Thus, accounting can play a very crucial role in post-disaster reconstruction (Warren, 2007). Although it is noted and accepted that post disaster recovery process is complex (Labadie, 2008; Sargiacomo *et al.*, 2014), there is a suggestion that the calculative mechanisms that are embedded in the calculative accountability constitute potentially useful tools in this complex disaster recovery process (Lai *et al.*, 2014). The involvement of victims in this process is not adequately addressed in the disaster accounting literature. The question that we, therefore, seek to address is whether or not victims are adequately presented in the accountability process. As revealed in the analysis of our findings, victims are under-represented in the accountability processes.

According to Lai *et al.* (2014), once the victims considered the accounting procedures as their own, due to their direct involvement in calculative practices, they generally did not question the actions of the authorities. This suggests that when stakeholders are involved in

the calculative practices and accounting procedures, they gain trust for the system due to their involvement. However, over-reliance on the calculative accounting practices (Alexander, 2006) could be detrimental to the disaster management process itself and could lead to disaster officials making faulty decisions that would be detrimental to victims. Baker (2014) explained that over-reliance on calculative accountability resulted in government officials demonstrating a lack of moral responsibility, thus failing to be proactive in their response to disaster emergencies. Similarly, Sargiacomo *et al.* (2014) observed that compliance with accounting system was sometimes inconvenient to the relief and recovery process. Although the system ensured a more efficient resource allocation system, it is said to have contributed to the suffering of many people. It impinged upon relief effort officials and the intended beneficiaries.

2.4 Theoretical lens
Our analysis of the case study draws on the general principle of accountability and the duty to account, which transcends the strategic and ethical perspective of the stakeholder theory. This lens is regarded as the most suitable in helping us to analyse and understand the case because disasters present a moral and emotional setting wherein there is a need for interaction and courtesy among all disaster management stakeholders.

From the ethical perspective of the stakeholder theory, it is argued that all stakeholders have the right to be treated fairly by an organisation, and that issues of stakeholder power are not directly relevant. Thus, it is the impact of the organisation on a stakeholder that determines the organisation's responsibility to that stakeholder and not the extent of economic power the stakeholder has over the organisation (Deegan, 2009). One would, therefore, argue that management would give equal consideration to the interests of all stakeholders and strive to achieve a balance where these interests conflict (Hanas, 1998). So, in a broader sense, one would expect that all stakeholders have certain minimum rights that must not be violated, and this argument can be extended to mean that all stakeholders have the right to information about how organisations' activities affect them. However, the idea of stakeholder salience cannot be disregarded.

2.4.1 Stakeholder salience. The question of stakeholder salience transcends merely identifying stakeholders to how managers decide which stakeholders are relevant in the focus of their activities including reporting (Mitchell *et al.,* 1997), in this case, who is inclusive in the focus of disaster accountability.

Mitchell *et al.* (1997) noted that there are some attributes that influence the relative importance of stakeholder groups and drive managements' decision on which stakeholders are salient. These include power, legitimacy and urgency. These attributes, according to Mitchell *et al.* (1997), may be variable and are socially constructed realities that may not be consciously or wilfully exercised. Drawing on Etzioni (1964) and Mitchell *et al.* (1997) noted that a party to a relationship has power when it is able to impose its will on that relationship by some coercive, utilitarian or normative means. They added that this state of possessing power over an organisation is by no means constant but rather transitory and may be gained or lost over time.

Issues of stakeholder power alone are not enough to help fully understand stakeholder salience since there are stakeholders who do not have power but still matter to organisations and their management. Mitchell *et al.* (1997, p. 866) noted that "the principle of who or what really counts" is generally based on legitimacy adding that this legitimacy is a desirable social good that may be defined and negotiated at various levels of social organisation, which include individual societal and organisational levels. Although socially accepted and expected structures or behaviours are often tied with power (e.g. Davis, 1973), suggesting that legitimate stakeholders are powerful and *vice versa,* this is not always the case

(Mitchell *et al.*, 1997). The concepts of power and legitimacy are independent attributes that may both lead to stakeholder salience and are both variable over time.

Despite the independent view attributed to power and legitimacy, emphasising that there are parties that may be legitimate even in the absence of power, Mitchell *et al.* (1997) noted that these do not capture the dynamics of the interactions between stakeholders and management, and therefore introduce the third attribute of urgency, which is based on the time sensitivity of a relationship or claim and the criticality of the relationship and claim to the stakeholder. The concept of urgency is socially conceived, just like power and legitimacy and may be wrongly perceived (Mitchell *et al.*, 1997).

Combining the time sensitivity and the criticality of the relief activities in the disaster management setting, this attribute of urgency places victims in a salient position as stakeholders in the disaster management accountability process since they are in critical need of relief that needs to be delivered in a timely manner. Victims may be regarded as salient stakeholders even in their state of vulnerability (absence of power) due to the urgency of their claims and relationship with the National Disaster Management Organisation (NADMO), putting them in an enhanced position in the delivery of accountability as part of disaster management.

Within their accountability model, Gray *et al.* (1996, p. 38) defined accountability as "the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible". According to them, accountability is based on two forms of duty or responsibility, which are the responsibility to undertake (or refrain from undertaking) an action and the responsibility to provide account for those actions.

Account giving is therefore assumed to be responsibility driven and not demand driven (Deegan, 2009). The responsibility to account is derived from the expectations of the stakeholders. Thus, what becomes the responsibility of an organisation will be defined by what the stakeholders expect from or require of it. It is the right of the salient stakeholders to be a part of the accountability process and to receive information that drives the reporting practices of the disaster management organisations. It is assumed that organisations are open systems that interact with its stakeholders. It, therefore, becomes important that the accounter and accountees are identified and given a voice, and the expectations of the accountees are inculcated in the accounts of the accounter for proper accountability (Deegan, 2009).

However, the accountability literature on NGOs whose efforts and activities bear similarities to the context of this present study, emphasises that many fund providers and regulators are no longer satisfied with receiving information on only financial efficiency (van der Heijden, 2013). Rather, accountability outcomes and process have become central concerns (O'Dwyer and Boomsma, 2015; Agyemang *et al.*, 2017; Hyndman and McConville, 2018; Yang *et al.*, 2017; Yang and Northcott, 2018). The literature on NGO accountability discusses extensively different types of accountability processes, the tensions in the accountability relationships that NGOs have with funders, field workers and beneficiaries, and suggests how NGOs can account appropriately to all of these stakeholders. So, in order to justify our accountability process argument, we reflect on this literature, drawing on the ideas of upwardly imposed, felt and adaptive accountabilities and their implications for the findings of this present study.

2.4.2 Types of accountability processes: upwardly imposed, felt and adaptive accountabilities. Here, we review three types of accountability processes, namely, upwardly imposed, felt and adaptive accountabilities that we consider as useful context for our analysis. In traditional usage, upwardly imposed accountability may be used in a broad range of contexts to imply showing a reckoning of one's actions or being answerable or opening oneself up to scrutiny to some powerful stakeholders, in most cases, funders of

organisational activities (Roberts, 1991, 2001; Najam, 1996; Sinclair, 1995; Mulgan, 2000; Ebrahim, 2009; Agyemang *et al.*, 2017; Yang *et al.*, 2017). Upwardly imposed accountability is described elsewhere as functional accountability (Unerman and O'Dwyer, 2010) or simply imposed accountability (O'Dwyer and Boomsma, 2015). Under an upwardly imposed accountability, accountability is considered as a form of formal oversight and control imposed on organisational actors and/or organisations. This view of accountability depicts a relationship in which individuals and or organisations are held to account for their actions. This is done through the enactment of some formal but narrowly defined accountability requirements and control mechanisms that call "the giving and demanding of reasons for conduct" (Sinclair, 1995, p. 221). Also, It is expected to address any ambiguity and to ensure stability and certainty in assessing accountability outcomes and performance because it requires individuals and organisations to comply with detailed rules and procedures, thus constraining potential opportunistic action and facilitating sanctioning (O'Dwyer and Boomsma, 2015). Therefore, upwardly imposed disaster accountability process would impose narrowly defined accountability requirements on disaster managers and institutions by government and other fund providers, and consequently, as revealed in some NGO accountability studies (e.g. Hall, 2014), leave the disaster managers and the institutions with little or no opportunity to draw on their own personal values and discretions. This is because the managers and institutions would be required to pursue upward accountability towards, in particular, government in line with government's requirements in order to avoid being punished with the withdrawal of economic and other resources (see Sinclair, 1995). It is in line with this that it is alleged to be constraining; therefore, relying on it can be seen as perpetuating one way, unidirectional accountability (Ebrahim, 2009). Central to the allegations about upwardly imposed accountability is that it is overly functional and instrumental, and it prioritises a narrow range of powerful stakeholders and could, somewhat paradoxically, prove counterproductive to the achievement of organisational goals and outcomes for many reasons. Chief among the reasons is that it results in the promotion of specific hierarchical accountability mechanisms and practices that threaten the effectiveness of the attainment of organisational goals and missions (O'Dwyer and Unerman, 2008). One way of addressing this is to have organisational leadership and other actors who are more open to and have more knowledgeable about a broader, more holistic accountability idea (O'Dwyer and Unerman, 2008). Inspired by these allegations and other concerns, there have been calls for a move from an entirely upwardly imposed and controlled accountability to a more social and holistic type (O'Dwyer and Unerman, 2007, 2010), namely, one that would be both enabling and constraining (Agyemang *et al.*, 2017). However, this cannot be achieved by fluke. Rather, it can be achieved where organisational actors feel responsible to open themselves up to scrutiny and feel intrinsically committed to conversations and engagements with other stakeholders (O'Dwyer and Boomsma, 2015; Agyemang *et al.*, 2017). In order to achieve a more social and holistic accountability, two types of accountabilities have been suggested, namely, felt and adaptive accountabilities.

We present, in detail, felt and adaptive accountability processes for two inter-related reasons. First, they provide us with a contrast and focus on the accountability relationships that disaster management agencies have with disaster victims and the tensions in the relationship. Second, drawing on the meaning of and the contrast between felt and adaptive accountabilities, as well as the tensions, we are able to better appreciate and communicate the complicated and dynamic nature of disaster accountability. They will now be presented in turn.

Felt accountability process. Under felt accountability process, organisations and or organisational actors are presumed to be driven by sense of responsibility to account for their actions. Felt accountability thrives under some conditions. These, according to O'Dwyer and

Boomsma (2015), are, in no particular order, as follows: when a conversation for accountability process occurs, when there is less pressure to meet external accountability demands; when organisational actors are given a voice to contribute towards developing some mutually agreed expectations; and where evaluations occur in informal ways and through dialogue. At the core of felt accountability:

> […] is a social acknowledgement and an insistence that one's actions make a difference to both self and others. (Roberts, 1991, p. 365).

Felt accountability is consistent with Unerman and O'Dwyer's (2006) notion of identity accountability (Yang and Northcott, 2018), which implies that organisational actors and organisations have a feeling of ethical and moral responsibilities to be accountable, and they voluntarily take responsibility for shaping organisational mission, values, goals and objectives, opening themselves up to scrutiny. This means, unlike the unidirectional upwardly imposed accountability, the felt accountability seeks to build a shared vision among organisational actors and focuses on developing collaborative relationships of collective responsibility for actions, activities and outcomes, which highlight interdependence among organisational stakeholders (Ebrahim, 2009; Sinclair, 1995). The felt accountability, relative to the upwardly imposed accountability, is more incorporated into mundane activities of an organisation, as being embedded in its organisational culture. The ways in which felt accountability manifests itself are largely influenced by a number of factors. These factors include the nature of the organisation and, by wider dynamics, include shifting societal values and beliefs (O'Dwyer and Boomsma, 2015). So in the context of disaster accountability, a felt accountability is expected to allow, for example, the NADMO officials a voice in the establishment of mutually agreed expectations, which aim to align, as much as possible, organisational mission with personal values. Expectations are to be established and evaluated through open, active and committed dialogue and face-to-face contact with NADMO actors and government officials. In such a context, we should expect a combination of imposed and personalised flow of the accountability process in disaster management in Ghana.

However, organisational actors may feel responsible to be accountable and answerable to the extent of their personal values, such that when the personal values are not consistent with that of a stakeholder group, they may not feel a sense of responsibility to be accountable and answerable to such a group even if the group is potentially affected by the organisational actors' activities. Thus, privileging the personal values of organisational actors may lead to inward looking and may boost accountability to a set of personal values alone, consequently ignoring organisational impacts from the perspectives of external stakeholders, whom their mission and actions seek to assist. Similar to identity accountability:

> Felt accountability therefore gives few rights to accountability to many stakeholders who may be affected by an organisation's or an individual's actions, as it is the "actors" who decide upon the scope of their own accountability. If they have a significant negative impact upon the life of someone to whom they feel no responsibility or duty of accountability, under identity accountability that person has no right to challenge this lack of accountability for actions which adversely impact upon them. (Unerman and O'Dwyer, 2006, p. 356)

Hence, as argued by O'Dwyer and Boomsma (2015), the privileges given to the felt responsibilities and personal values of individual NADMO officials in shaping disaster management's mission and evaluating its outcomes can mean that commitment to interaction and engagement with disaster victims to whom disaster management actors and organisations dedicate their mission becomes, at best, minimal, and therefore not adequate and appropriate. Given the distinctive characteristics of both upwardly imposed and felt accountability described above, and as indicated in O'Dwyer and Boomsma (2015) in the NGO context, felt and upwardly imposed accountabilities co-exist to varying

degrees and operate in tension. Therefore, disaster managers have a very important task to perform in order to address the tensions, which is that they must be adaptive in the accountability process. The extent to which the tensions are addressed is now considered under adaptive accountability.

Adaptive accountability process. In the context of disaster setting, adaptive accountability process is the type of accountability under which organisational actors, NADMO officials, are expected to continuously manage the tensions inherent in the co-existence of upwardly imposed and felt accountability by integrating them while prioritising the perspectives of victims as part of the accountability process. By the integration, adaptive accountability benefits from the moral and ethical focus of felt accountability and the instrumental focus of the upwardly imposed accountability, (Ebrahim, 2009) and engaging victims fully offers a greater sense of personal recognition, allowing identity to play a very important role in the accountability process (Roberts, 2001; Yang and Northcott, 2018). That way, in the disaster accountability process, victims of the disaster are identified as salient stakeholders (Mitchell *et al.*, 1997), and thus they must be part of the accountability process. Also, this reinforces the role of disaster victims' identity in the accountability process (see Yang and Northcott, 2018) and evaluation of outcome; a central accountability concern such as benefit for victims in terms of changes in their knowledge, status, attitudes, values, skills, behaviours or conditions (Hyndman and McConville, 2018) would be promoted.

It tends to be more proactive in nature because it is strategy driven and focuses on medium-to-long-term performance measurement and mission attainment, but in all these, it emphasises the role of processes and invokes participatory approaches aimed at determining priorities and assessing outcomes of accountability activities (O'Dwyer and Boomsma, 2015). Therefore, under adaptive accountability, a combination of formal functional arrangements, such as performance measurement standards and informal arrangements, which encourage critical reflection via the development of platforms for debate and dialogue that are more integrated into everyday life in an organisation, is promoted (Ebrahim, 2009). Both of these arrangements coexist in varying degrees under the adaptive accountability, with their relative dominance shifting across time and space, and according to Ebrahim (2009), the extent to which a focus on mission achievement and adaptation persists will vary in different contexts depending on how these imposed–felt accountability tensions are resolved.

3. Methodology

The study focuses on how disaster management is delivered and accounted for in Ghana. It emphasises the under-representation of some key stakeholders in the accountability process of the disaster that occurred on the 3 June 2015. Therefore, case study methodology (Yin, 2014) seems to be more appropriate approach to adopt. This allows us to use real-life occurrences to address the research problems such that we could most likely relate to and/or identify with the issues (Myers, 2013). However, given that we study accountability as a contested and complex phenomenon that cannot be taken for granted, we find the use of interpretive qualitative case study as very appropriate for the study (Myers, 2013). Other reasons for choosing qualitative research are as follows: the qualitative research method is appropriate as we seek to study phenomena such as events, actions, processes and attempt to make sense of, or interpret, them in terms of the meanings human actors bring to them. In addition, it is because our attempt to understand the phenomena within their particular context, together with human actors' perspectives, was likely to fail if we were to choose quantitative research method (Kaplan and Maxwell, 2005). Finally, using the qualitative method affords us the ability to give more attention to the social and cultural aspects of disaster management and accountability in Ghana (Myers, 2013).

The case study report draws on data from three main sources, namely, semi-structured face-to-face interviews, non-participant observation and a review of publicly available documents. These are now discussed, in detail, in turn under section data collection methods.

3.1 Data collection methods

3.1.1 Face-to-face semi-structured interviews. Victims of the natural disaster, various disaster management officials and some selected media persons were interviewed. The sampling technique adopted for the case study was purposive random sampling. Mindful of Black (2010), the most affected areas were purposefully chosen based on our judgment, after which victims and human actors within those areas were randomly selected. In addition, certain key organisations, like NADMO, were purposefully selected, since their participation was essential in meeting the objectives of the study. Table I below shows details of the interview respondents.

The use of face-to-face semi-structured interviews is appropriate, as it helps us to collect useful information about lived experiences and their meanings. As noted in Myers (2013), the semi-structured nature of the interviews made it possible for us to ask follow-up questions to clarify responses that were obtained and helped in gathering data from different roles and situations.

Also, the context of the study presents the likelihood of misrepresentation of facts by individuals due to the potential expectation of reimbursements, which may have the propensity to alter their responses. We therefore interviewed several victims to ensure responses and accounts from victims were consistent and could be validated. Since victims were not seen as completely credible, emphasis was placed on identifying common trends in the account of the victims.

3.1.2 Non-participant observation. Also, the study uses non-participant observation, namely, that the researchers did not take part in the activities of the respondents (Sørensen, 2000), but just observed the extent of the effects of the disaster and how the victims and actors dealt with the impacts. In order to corroborate and triangulate the responses from victims and other officials, so as to strengthen our understanding of the issues surrounding the disaster management accountability process, we found it essential to visit the sites of the tragedy to gain a first-hand experience of the situation on the ground. Also, during interviews with various actors in the disaster management process, their general approach to their ordinary activities was critically observed, which allowed us to identify the non-verbal cues and behavioural patterns, and how these may impact our findings. As noted in Lui and Maitlis (2010, p. 610), non-participant observation allowed us to have a more "nuanced and dynamic" appreciation of the intensity of the effects of the disaster and nature of account giving by relevant institutions and actors.

3.1.3 Review of publicly available documents. We also made use of publicly available documents. This, as in the case of non-participant observation, was to help triangulate and confirm our data in order to strengthen the findings from the other two sources (Miles and Huberman, 1994) and also to be better placed to provide complete accounts of the disaster accounting story. These documents included press releases, news articles, acts of parliament and photos. Our expectation was that the data being collected via the various media agreed or were not at least contradictory. The data collected from the various sources were used to construct the case report and were analysed concurrently. The method for data analysis is examined in detail now.

3.2 Data analysis methods

Data analysis was done concurrently with data collection. This is because it is difficult, in qualitative research, to distinguish between the two activities due to their interrelatedness

Interviewees	Responsibility/position	Code for analysis	Date of interview	Number of times interviewed	Duration
NADMO					
NADMO Official 1	Relief and Reconstruction Director (Head office)	NADMO Official 1	16 November 2015 / 23 November 2015	2	2h 12 min; 2h 45 min
NADMO Official 2	Senior Disaster Control Officer (LaDMA)	NADMO Official 2	23 September 2015	1	45 min
TV3 television station					
TV3 Personnel 1	Corporate Affairs	TV3 Respondent 1	23 October 2015	1	30 min
TV3 Personnel 2	Corporate Affairs	TV3 Respondent 2			
Ghana police service					
Police Officer 1	Public Relations Office – Ghana Police service		4 November 2015	1	25 min
Local government					
Local government Official 1	Okaikoi South Assembly		21 October 2017	1	35 min
Victims					
Victim 1	Jewellery Trader	Victim 1	6 October 2015	1	17 min
Victim 2	Resident of Kaneshie	Victim 2	12 November 2015	1	15 min
Victim 3	Carpet Trader	Victim 3	6 October 2015	1	5 min
Victim 4	Beneficiary of LEAP and Presidential Fund	Victim 4	21 October 2015	1	15 min
Victim 5	Resident of Alajo	Victim 5	6 October 2015	1	17 min
Victim 6	Shop owner (Tse Addo –La)	Victim 6	17 October 2015	1	15 min
Victim 7	Hairdresser		17 October 2015	1	20 min
Victim 8	Student – Zenith College		17 October 2015	1	10 min
Victim 9	Resident of Tse Addo		17 October 2015	1	15 min
Victim 10	Resident of Tse Addo		17 October 2015	1	11 min
Victim 11	Resident of Tse Addo		17 October 2015	1	12 min
Victim 12	Resident of Tse Addo		17 October 2015	1	10 min
Victim 13	Resident of Aladjo		6 October 2015	1	50 min
Victim 14	Resident of Adabraka		3 November 2015	1	25 min
Victim 15	Resident of Avenor		12 October 2015	1	45 min
Victim 16	Trader at Nkrumah Circle		8 October 2015	1	30 min
Victim 17	Trader at Nkrumah Circle		15 October 2015	1	40 min
Victim 18	Fanmilk Distributor at Nkrumah Circle		16 October 2015	1	13 min
Victim 19	Barber at Nkrumah Circle		16 October 2015	1	7 min
Victim 20	Carpenter at Kaneshie		12 November 2015	1	12 min
Victim 21	Nescafe Beverage Distributor at Adabraka		16 October 2015	1	10 min

Table I.
List of interview respondents

(Myers, 2013). We posed interview questions based on our analysis of responses being taken, and each step of our initial analysis affected the data collected subsequently and vice versa (Myers, 2013). Our analysis of data, therefore, framed the direction of interview questions.

Subsequent data analysis was done with the aim of reducing data to a manageable size (Miles and Huberman, 1994) and to help draw and verify research conclusions. In analysing data, themes were drawn using both the bottom-up and top-bottom approaches (Myers, 2013). Thus, some of the themes emerged from our detailed analysis of empirical data, whereas others were drawn from our interaction with literature. A five-step approach was used in the data analysis. These are discussed in turn.

First, owing to the semi-structured nature of the interviews, data were analysed while being documented to frame the direction of interview questions. Documentation of data, therefore, formed the first step of the analysis (Schutt, 2011). This made it possible to review responses as the interviews were in session and also informed the questions posed subsequently to other respondents. Also, the documentation made coding of data simpler, as concepts coming to mind during the interviews were also noted.

Second, data were coded to reduce it to a manageable size (Myers, 2013). Pulling data into concepts is very important in qualitative data analysis (Schutt, 2011), as it helps to reduce the size of data and is useful for retrieving and organising data (Myers, 2013; Miles and Huberman, 1994). The coding exercise was mostly inductive, that is, based on the data at hand and was aimed at arriving at valid, mutually exclusive and exhaustive themes (Boateng, 2014). However, we were mindful of the literature as some themes were also identified based on our interaction with the literature. The identified concepts included the following: donations, guestimate, cash, non-cash, overwhelmed, appeal, public, funds, support, relief and accounting.

For instance, the quote by the President of Ghana after the disaster can be considered:

> Such rescue operations will continue until the weekend, Sunday. On Monday, we will observe three days of National mourning for the victims of the fire disaster and the flooding. Flags will fly at half-mast from Monday for three days.

Concepts drawn from this quote included symbolic response and shared victimisation.

The quote by a respondent at NADMO can also be considered:

> Every department in NADMO has a technical committee which includes representatives from the Police Service, the Military, the Health Service, Non-Governmental Organisations and others as necessary.

Here also, concepts drawn included coordination, collaboration, integrated effort, representation and shared responsibility.

Third, upon drawing concepts from the data, relationships were established between them to sort them into potential themes (Braun and Clarke, 2006). We emphasised on how they connected to and affected each other, as well as how they confirmed and disconfirmed each other. This was aimed at intensifying the distinctiveness of each theme. The potential themes identified were merged into overarching themes (Braun and Clarke, 2006) and also assessed to develop sub-themes. Following Braun and Clarke (2006), we were mindful that data within each theme should cohere together meaningfully, and that each theme should be reasonably distinct. For example, concepts like "estimates", "guestimates", "confidentiality" and "calculative practices" were combined as "nature of accounting inscriptions", and subsequently renamed as "accountability". Figure 1 illustrates the transition from codes to themes. It summarises how codes emerging from the coding stage were merged into themes.

The fourth stage of our analysis involved authenticating the data. Although there are no established frameworks or standards for authenticating data collected in such a study, it is still important to ensure that data collected, which will frame conclusions, possess an
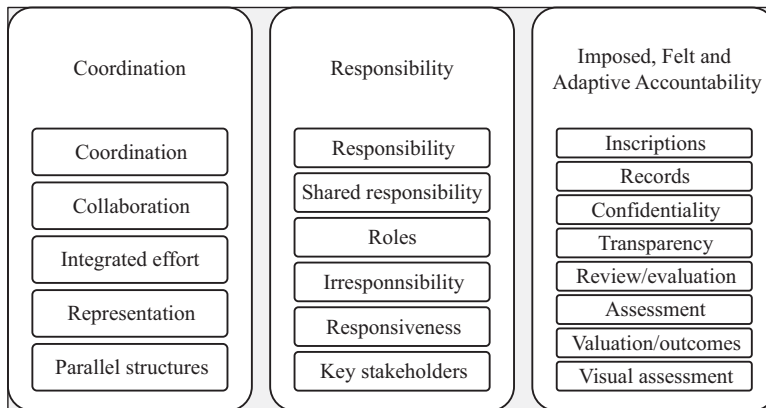
Figure 1.
Codes and themes

acceptable level of authenticity (Schutt, 2011). A three criteria approach (Becker, 1958 as cited in Schutt, 2011) was adopted, which posed the following questions:

(1) How credible was the respondent?

(2) Were the statements made by the respondent responses to questions administered or were they spontaneous?

(3) How did the presence of the researcher influence the responses of the respondent?

The answers to these questions helped to confirm and disconfirm evidence, enhancing confidence in the conclusion of the research.

The authenticity of and confidence in data can be enhanced by an honest account of how data collection ensued and the observations made during interactions with respondents (Schutt, 2011). The analysis, therefore, ended with taking note of the problems encountered during the collection and analysis of data, and how these may have impinged on research conclusions.

Also, as suggested in many accounting and accountability studies (e.g. Agyenim-Boateng *et al.*, 2017), the socio-institutional and political contexts within which activities for enabling accountability are framed can undermine public accountability and transparency, so we accordingly present a context for the study in the next section.

4. Contextual background

Ghana, a West African country, is situated at the north of the Gulf of Guinea. It is a developing country with a population of about 28 million according to the World Bank. Ghana's NADMO identifies a number of disasters that the country is prone to. These include hydro-meteorological disasters, pest and insect infestation, geological and nuclear radiological disasters, fires and lightning disasters, disease epidemics and manmade disasters. Table II summarises the specific disasters that make up the disaster profile of Ghana.

Since its inception in 1997, NADMO, under-resourced and overly politicised organisation, has been faced by up to 15 major disasters (National Disaster Management Organsiation, n.d.). Although Ghana is exposed to various disasters, as we have seen, flood disaster has been one of the most frequently occurring disasters in the country. A leading newspaper in the country, the Daily Graphic, has profiled floods that have occurred in Ghana and reports that between the years 1968 and 2014 (the period before the disaster that forms our empirical focus), not less than 15 major flood disasters had hit various cities, towns and villages in the country, including the capital, Accra (Daily Graphic, 2015). This indicates that on average, floods occur in every three to four years, making Ghana prone to flooding and

Types of hazards	Coverage area
Hydro-meteorological Disasters	Flood, Windstorm, Rainstorm, Drought and Tidal Waves
Pest and Insect Infestation	Armyworm, Anthrax, Blackfly, Locust, Larger Grain Borer, etc.
Geological and Nuclear Radiological Disasters	Earthquakes, Tsunamis, Gas Emissions and Landslides
Fires and Lightning Disasters	Bush or wild fires, Domestic and Industrial Fires and Lightning
Disease Epidemics	Cholera, Yellow Fever, Cerebro-Spinal Meningitis (CSM), Pandemic Influenza, etc.
Manmade Disasters	Social Conflicts, Collapse of Buildings, Vehicular and Aviation Accidents, Lake and Boat Accidents, Marine and Railway Disasters, etc.
Source: NADMO	

Table II.
Ghana's disaster profile

other flood-related disasters. Table III presents a record of these floods as provided by the Daily Graphic.

On 3 June 2015, Accra was hit by another flood disaster that later developed into a flood and fire disaster when fuel from a filling station leaked into the floods and caught fire; 160 people lost their lives, and property worth about GHS 242m $55m) was reported as destroyed. The government spent over GHS 501,000 ($113,800) on treatment of the disaster victims and a lot more money in providing relief to victims of the disaster through its agencies. Other private donors also incurred hundreds of Ghana cedis in supporting the disaster victims.

Similar to the case of the 3 June disaster, the occurrence of such disasters results in huge expenditure by the state in managing them. But do we see better outcomes for victims? As such, a holistic accountability process in the area of disaster management is necessary. With the 3 June flooding and fire disaster being the most recent major disaster, we are able to identify the actors, and to conduct our case study around these actors, we seek to use this as a case study to address our research questions.

Date	Description
June 1959	7.56 inches of rainfall was recorded in Accra
July 1968	5 inches of rainfall was recorded in Accra
June 1971	Heavy floods; houses collapsed in Sekondi-Takoradi
July 1995	Heavy floods resulted in power cuts in Accra
June 1997	Two days of intermittent rainfall led to floods in Accra and disruptions in road network
1999	Floods swept through Upper East, Upper West, Brong Ahafo and Volta regions. 300,000 people were affected
June 2001	Early morning downpour submerged portions of the city of Accra. Residents climbed on treetops and rooftops for safety
2007	Floods had hit Upper East, Upper West and Northern Regions. 370,027 people were affected
May 2010	Accra's vulnerability to floods manifested as parts of city submerged after two hours of stormy rainfall
June 2010	Death toll: 35 floods across the country, towns cut off by collapse of 3 bridges. At least 3,000 victims were registered
October–November, 2010	161,000 people were displaced during torrential rainfall and opening of Bagre Dam in Burkina Faso. 55 communities were submerged. 850 buildings, farms, markets and roads were destroyed
July 2011	5 people were killed by floods in Eastern Region
November 2011	43,000 people were displaced, 14 deaths were recorded during floods in Accra
May 2013	Heavy early morning rain flooded major business areas in Accra
June 2014	More than 10 hours of rainfall resulted in flooding in Accra and its environs
Source: Graphic Online	

Table III.
Ghana's flood disaster profile

5. Presentation of findings and discussion

The disaster management scene is complex. It is characterised by several stakeholders who play various roles in providing relief to victims, reconstructing lost property and rendering accounts for the utilisation of human and economic resources as part of disaster management. It could, therefore, be expected that there should be holistic engagement with salient stakeholders, coordination and collaboration among these stakeholders in order to successfully execute disaster management activities and establish clear lines of accountability. This is, particularly, necessary since some of the roles played by the stakeholders may be overlapping, under-represented and may generate accountability relationship tensions. We also expect that as open systems, disaster actors would interact continuously with other stakeholders, particularly, the victims, in framing their responsibility to act and the responsibility to account for those actions.

Coordination, collaboration and interaction among stakeholders could be expected to foster dialogue and mutual solidarity in both disaster recovery activities and the accountability process. This would foster the involvement of all salient stakeholders across the entire disaster recovery process, enhancing transparency and improving the accountability process. The manner in which stakeholders dialogue, collaborate and coordinate their activities has the tendency to enhance or disrupt the overall process of rendering account as part of the disaster management process. The section, therefore, presents the roles of stakeholders and how responsibilities of disaster management activities are framed and how they impinge the disaster accountability process.

5.1 Disaster management stakeholders

As noted earlier, the disaster management scene is characterised by several stakeholders due to the moral appeal generated by the vulnerability of victims (Sargiacomo *et al.*, 2014). The empirical material shows that the flood disaster was indeed characterised by various stakeholders. These stakeholders can be classed into three groups. First, we find that there is an established institution, NADMO, charged with the mandate of managing disasters occurring in the country, which makes the first stakeholder group. We regard NADMO and its management as a salient stakeholder of the disaster management process, because it is the institution established by law to manage disaster relief activities in Ghana. There is also evidence of other human and institutional actors (governmental and non-governmental), who contribute in several ways to the disaster management process. These actors constitute the second salient stakeholder group. Another salient stakeholder group comprises the flood and fire disaster victims. These stakeholder groupings found in this study are consistent with those found in various disaster accounting research. (Lai *et al.*, 2014; Taylor *et al.*, 2014; Sargiacomo *et al.*, 2014) The three stakeholder groups are now discussed in turn.

5.1.1 NADMO and its management. Disaster management is a collaborative work and requires a specially formed or mandated body to coordinate the efforts of various stakeholders towards disaster recovery. Drawing upon the National Disaster Management Organisation Act (517) 1996 of Ghana, we find that the organisation is given the mandate "to manage disasters and similar emergencies in the country". This is consistent with the account of Taylor *et al.* (2014, p. 634) wherein they report that "recovery effort was led by a specially formed government authority, as the controlling body, charged with overseeing the recovery effort". Thus, the NADMO is placed, through the power route, as a salient stakeholder in disaster management in Ghana, since the organisation has responsibility for the management of disaster relief and recovery. This grants the organisation the legitimate authority to coordinate and undertake disaster management activities. The presence of such a body is essential to foster collaboration among stakeholders and optimal resource allocation as well as to create effective accountability relationships.

5.1.2 Other human and institutional actors. It could be expected that any specially formed or mandated disaster management organisations would work with other human and

institutional actors in executing their duties. These represent the first group of external stakeholders. Generally, these human and institutional actors are the private (and non-governmental) actors and governmental agencies. Through interviews with the NADMO officials and observation of NADMO's general approach to the disaster management, the study finds that NADMO does not work in isolation. The organisation works together with other governmental institutions in fulfilling its mandate. Just like NADMO, a number of these other government agencies are set up to ensure public safety and promote public interest at all times, including when disasters occur. They include the Ghana Police Service, Ghana National Fire Service, Ghana Health Service, Ghana Armed Forces and other agents of the government. This makes such institutions important stakeholders in disaster management. As such, during disasters, it is expected that such governmental actors would work with NADMO to execute the disaster management activities, and our observation of the disaster management process was consistent with this expectation.

Many private individuals and non-governmental institutions, in response to the moral appeal created by the disaster situation, got involved in the disaster management process and acted on their own accord to provide various forms of relief to the disaster victims. Our review of media reports, newspaper and online articles revealed that this was exactly the case in the 3 June disaster, as several of such actors rushed into the disaster management scene. They include political parties, notable public figures, media organisations, financial institutions, religious organisations and others. Through their direct or indirect engagement in the flood recovery process, these actors could be regarded as salient stakeholders of the disaster management.

5.1.3 Victims. The entire process of disaster management revolves around victims, salient stakeholders via the urgency route (Mitchell *et al.,* 1997). It is natural, therefore, that victims of disasters play various roles to promote the recovery efforts of humanitarian actors. They also play a vital role in the evaluation of the relief outcomes. Although we maintain that NADMO can be classified as a salient stakeholder of the disaster management process, we concur that the victims of the disaster are also salient stakeholders in disaster management and are very crucial to the process They include the survivors of the floods, individuals whose homes and business were affected by the disaster and relatives of victims whose lives were lost. Being the beneficiary group of the recovery activities, victims hold a relevant stake in the disaster management process, since they are directly affected by the outcome.

5.2 Involvement of stakeholders in the accountability process

Here, we present the roles played the various stakeholder groups identified earlier. We first examine the involvement of these stakeholders in the disaster recovery and accountability process. Stakeholders play several roles in the disaster recovery process. These material responses, as illustrated by Sargiacomo *et al.* (2014), include search and rescue operations, the arrangement of accommodation for victims, provision of food and health care. Our engagement with the empirical material shows that NADMO, other actors (private, government and non-governmental) and some surviving victims were engaged in the flood recovery process. Table IV summarises the roles played by these stakeholders.

5.2.1 Collaboration of stakeholder recovery activities. With several stakeholders involved in the disaster management process, it could be expected, as seen in the literature (Taylor *et al.*, 2014; Baker, 2014; Lai *et al.*, 2014), that these stakeholders collaborate in order to optimise recovery activities and ensure good accountability practices. This is in line with statements made by a NADMO official (Respondent 1) during an interview:

Disaster management is a collaborative work" […] […] "every department in NADMO has a technical committee which includes representatives from the Police Service, Military, the Health Service, Non-Governmental Organisations and others as necessary.

Stakeholder code	Stakeholder name	Activity /role
Key stakeholder	NADMO	Search and rescue operations Creating records of flood victims Administering relief items to victims Providing information to other stakeholders
Governmental Actor	Ghana Police Service	Traffic regulation Crowd control Protection of property Prevention of eternal interference
Governmental actor	Ghana Fire Service	Fire control Evacuation of victims Search and rescue
Governmental actor	Ghana Armed Forces	Escort during registration and relief administration Search and rescue
Governmental actor	Ghana Health Service	First Aid Declaration of death Identification of dead bodies Ambulance service
Private actor	Media Houses (TV3, Peace FM, etc.)	Mobilisation of funds Creating of awareness Donation of relief items Environmental educational campaign
Governmental Actor	Office of the President	Declare state of emergency Declare three days of national mourning
Governmental actor	Ministry of Gender	Cash donation to victims through LEAP
Non-governmental actor	Non-governmental Organisations and Donors Catholic Relief Services World Vision International JICA UNHCR Ghanaians abroad Private individuals	Donations Technical advice
Victims	Flood Victims Survivors of the floods Owners of affected homes and business Relatives of dead victims	Registration with local NADMO offices Identification of dead relatives Assistance with investigations Provision of witness reports

Table IV.
Stakeholders and
their roles

This suggests that some form of coordination should be expected in order to successfully collaborate to execute disaster management activities. It is consistent with the account of Taylor *et al.* (2014) wherein both government and non-governmental organisations had a common purpose of bringing about the recovery of victims. Taylor *et al.* (2014), in their account on the 2009 Australian disaster, indicated that a special committee was appointed to coordinate the work of the various relief agencies. This means that in order to ensure that all stakeholders are collaborating well, there is also the need for a coordinating body with the responsibility for harmonising the efforts of these various stakeholders. However, this was not entirely the case during the management of the 3 June disaster. It is observed that there were traces of collaboration, particularly, among various governmental actors, who worked together in several ways. However, there was a little collaboration among these governmental actors and the other private actors involved in various relief activities. As noted by Respondent 1 during an interview, most private actors' operations were parallel to that of NADMO. So, although NADMO worked together with other governmental actors in some instances, the private actors were mostly isolated.

Whereas NADMO was established to manage disasters in Ghana, the role played by the organisation in coordinating the recovery efforts of other stakeholders was somewhat limited, even though various governmental agencies were seen working together. The Ghana Police Service, Ghana Armed Forces, Ghana National Fire Service, Ghana Ambulance Service among others collaborated to deliver disaster recovery. However, there was no clear overarching body coordinating their activities. Directives towards the recovery efforts came from the Presidency, even though the NADMO was constitutionally set up to deal with such situations, and this was evidenced by press releases and media reports on presidential initiatives that gave power to other institutions like the Office of the Chief of Staff, and the Regional Coordinating Council to act in roles that were a duplication of NADMO's mandate. Furthermore, various governmental agencies acted without the direct involvement of NADMO. According to a NADMO official (Respondent 1), the Ministry of Gender, Children and Social Protection, for instance, only relied on data from NADMO to administer relief without engaging them in the relief administration itself. Also, engagement with publicly available news reports shows that the Presidency's financial assistance to victims of the disaster came through the office of Chief of Staff rather than the nationally recognised, and constitutionally mandated, disaster management body. However, from the directives of the Presidency, attempts to foster collaboration among the various governmental actors, including NADMO, could be traced. The statement of the Deputy Minister for Gender, Children Social Protection is as follows:

[…] the President […] .. has tasked the Ministry, together with the National Disaster Management Organization (NADMO) to ensure that we put smiles on the faces of the victims.

Thus, there were some efforts to coordinate the disaster recovery activities, but as already mentioned, these were largely observed among the other governmental agencies. Even so, among these governmental agencies, coordination was not very effective since there was no clear overarching body.

Also, though many private actors participated in the disaster recovery process, coordination between such private actors and other governmental agencies, including NADMO, was minimal. There is little evidence suggesting coordination between NADMO and the private actors that mobilised funds and engaged in administering relief during the disaster. An official of NADMO (Respondent 1), in an interview, referred to the activities of such private actors as "parallel structures", which only resulted in chaos, duplication of efforts and suboptimal deployment of resources. He emphasised that these private actors did not involve the organisation in their activities, and that the actions of private actors and the governmental actors were largely uncoordinated and independent of each other.

Such unsupervised and uncoordinated activities have several implications for the effectiveness of the disaster management process and the rendering of accountability for the process. In the same vein, the limited role played by NADMO in coordinating the various governmental actors has implications for the effectiveness of the recovery activities and rendering accountability for these activities. There is, therefore, a need to foster inter-sectorial collaboration between governmental and private actors.

5.2.2 Stakeholder involvement in the accountability process. Accountability is based on responsibility (McKernan, 2012). Thus, for an accountability process to be effective, all stakeholders in the flood recovery need to be involved. In fact, this responsibility should be driven by the expectations of stakeholders as seen in the concept of duty to account. We find, however, that stakeholder involvement in the accountability for disaster management activities, funds and estimation of costs was minimal. There is evidence of limited representation of stakeholders, particularly victims, in the accountability process.

5.2.3 Accountability for the recovery process. In order to establish effective accountability systems and practices as part of disaster management, there is a need to first coordinate and assign responsibility for the various aspects of the disaster recovery process based on

stakeholder expectations. This is because accountability is reliant on responsibility (McKernan, 2012; O'Dwyer and Boomsma, 2015), which implies that there can be no accountability where there is no responsibility. The involvement of all stakeholders is important, since in a well-coordinated setting, it could be expected that responsibility for various aspects of the recovery process would be assigned to various stakeholders. That way, the various stakeholders could be held accountable for the responsibilities assigned and taken up by them.

Responsibility for various aspects of the recovery process comes in various forms (or through various means). However, for many governmental actors, the responsibility to act during disasters emanate from the law. NADMO, for instance, has a constitutional mandate and responsibility to manage disasters when they occur. The security agencies like the Ghana Police Service, the Ghana Armed Forces and the Ghana National Fire Service also have similar constitutional responsibilities that coincide with disaster management activities. It was observed that these actors tend to treat such disaster management activities that they undertake as typical public service and their accountability process was upwardly imposed. Interactions with the PRO of Ghana Police revealed that the Police Service had in place institutional reporting systems that are independent of specific disasters. Further, these constitutional responsibilities are constructed without the expectations of victims in mind. NADMO, for instance, falls on institutional reporting systems and practices in rendering accountability for their responsibilities in relation to disasters. According to an official of NADMO (Respondent 1), such institutional systems for accountability span NADMO as an organisation and does not focus on specific disasters. Thus, accountability is not rendered on a disaster-specific basis but rather incorporated into the institutional reports that are forwarded to the Ministry of Interior, showing an upward focus of accountability and leaving out the interests of victims and the general public. Similarly other governmental agencies have some accountability procedures, which they employ on an institutional basis. This is inconsistent with the accounts of Sargiacomo *et al.* (2014) and Lai *et al.* (2014) wherein special accounting systems were deployed specifically for the Abruzzo earthquake and Veneto floods of Italy, respectively. The weak forms of coordination and interaction among stakeholders impinged on the assignment of responsibilities and subsequently the rendering of accountability during the 3 June disaster.

In the case of private actors, the absence of inter-sectorial collaboration between the private and governmental actors resulted in the absence of accountability relationships and procedures. Many of these private actors did not see their activities as a responsibility for which accountability could be demanded. The statement of respondents from a popular media house (Respondents 3 and 4) is as follows:

> We are a private company and the law does not require us to publish our accounts. The account was audited […] and we have provided a report to the main donors.

This statement was reinforced by Respondent 4 when he said:

> Of course we are private a company so we are not obliged to publish our involvement in the disaster to the public. In any case, we were helping in the processes.

To them, to render account is optional, since no responsibility has been assigned to them, hence no authority to report to. Thus, any form of accountability (calculative or narrative) was internal, to themselves and upwardly to the main funders, revealing the dominance of upwardly imposed accountability over felt and adaptive accountabilities (O'Dwyer and Boomsma, 2015) on the part of these actors. Public accountability is impaired largely because there are no guidelines on assigning responsibility to private actors who participate in a very important event such as recovery from disaster. Our engagements with respondents from the media suggest that the media houses do not regard publicly rendering accounts of how human

and economic resources were spent and allocated as their dutiful performance (McKernan, 2012). As a consequence, accountability ouctomes suffered as we are unable to trace destination of the human and economic resources expended. This reinforces the concerns in the literature that organisations are struggling with the challenges of measuring their service outcomes for accountability purposes (Yang and Northcott, 2018). This is worrying, especially, as most of these media houses draw on the moral appeal that accompany disaster (Sargiacomo *et al.*, 2014) to raise funds from the public. The accountability practices adopted during the 3 June disaster could be said to have been fragmented and these could result in unreliable representation of events, including economic, occurring during the disaster.

Drawing on the concept of duty to account, which is embedded in the ethical perspective of the stakeholder theory, it is important to identify the accountor and the accountee. In this case, the accountors are the NADMO officials and the other actors and institutions that raised funds and expended resources in the name of the disaster, whereas the accountees are the victims, the state's accountability institutions and the general public. We expect that if these accountors want to be responsive, they should align their upwardly imposed and felt accountabilities and in addition, ought to interact with accountees, in particular, the victims, so as to dialectically arrive at their expectations and inculcate them into their construction of responsibility. This would have led to adaptive accountability process (O'Dwyer and Boomsma, 2015), which is more holistic and inclusive, very essential, if we were to achieve better accountability outcomes for the victims, especially as the victims' vulnerability and loss were used to raise funds.

In relation to the 3 June disaster case, three main interaction gaps are identified: between NADMO and victims; between private actors and victims; and between NADMO and private actors. Victims were generally sidelined by both NADMO and private actors in defining their responsibilities in the disaster and the focus of their accountability for those responsibilities. Our interactions with victims suggest that they were expecting actors to talk to them so as to understand their needs and tailor their activities to suit those needs. A victim of the disaster (Victim 2) lamented:

> We have been waiting on the government to come and pay us something little to reconstruct our broken fence wall [...] instead they came and distributed rice and oil without talking to us about our needs.

Similar concerns were raised by several victims who were largely offended by NADMO assuming what they need instead of talking to them. Clearly, disaster management actors took up responsibilities that they defined without recourse to the victims, thus sidelining the victims. Despite the moral appeal of these victims, which generated the responses of several actors, the same actors approached the disaster management activities with their preconceived and imposed set of responsibilities and their own personal assumptions about the needs of the disaster victims. An official of NADMO reveals that:

> There are some items that are sent to every disaster scene, these include cereals like rice and maize, oil, tents, mattresses, cooking pots and blankets. We know that when disasters occur victims must be provided with food.

It can be seen that the responsibilities identified by actors that form part of responding to the disaster did not fully reflect the expectations of the victims. Disaster management activities were constituted without recourse to the views and needs of the victims. There is indeed a gap between stakeholder expectations of NADMO's responsibilities and what the organisation actually does. Although victims expect the organisation to support in regaining or rebuilding lost and damaged property through reimbursement, an official of NADMO explains that:

> We do not replace property, we help to sustain your life and preserve your dignity by providing you with basic needs.

NADMO does not consider victims' views in its activities, even though the emotional nature of disasters calls for increased interaction among stakeholders. Disaster management is a moral issue. One would expect the application of the moral-ethical branch of stakeholder theory by NADMO. However, its failure to consider the views of interested but vulnerable stakeholder group is not consistent with the moral branch of the stakeholder theory that demands that all stakeholders despite a weakened or vulnerable position should be considered in delivering accountability (Deegan, 2009).

Also evidenced by the disjointed accountability process adopted by NADMO and other actors, it can be argued that there exists a gap between the two factions. Once they all involve in undertaking disaster management activities, it is expected that resources used would be jointly accounted for. The evidence suggest that there were no forms of collaboration to account for resources used and measure outcomes. Most importantly, both NADMO and the other actors, in their disjointed accountability procedures failed to engage victims. Despite the role played by victims in registering with relevant offices, helping to identify bodies among other roles, they were completely ignored in ascertaining, for example, their social and economic losses. NADMO Official 1 claimed that:

> We do not go to victims to ask them what they have lost or how much it cost. We have seen the disaster sight and we are able to guess an estimate for these damaged property.

In addition to this crude way of arriving at estimates, the accounts of NADMO are not in the public domain. He further revealed that accounts were submitted to the Ministry of Interior, to which NADMO reports and some acknowledgement of donors is made on its public website. The victims are in no way engaged in the accountability process for the disaster, evidencing only the upward focus of accountability noted in the literature (Roberts, 1991, 2001; Sinclair, 1995; Mulgan, 2000; Ebrahim, 2009; Agyemang *et al.*, 2017; Yang *et al.*, 2017). This is contrary to the account of Lai *et al.* (2014) wherein victims did not only account for their damages but became active participants of the disaster accountability process. Further, the expectation that NADMO is an open system, which needs to interact with relevant stakeholders, is not met in this regard. So, although the accountability is an alignment of upwardly imposed and felt accountabilities, it is characterised by the dominance of the former, and also victims were largely ignored in most part of the accountability process. Based on the concept of duty to account and drawing on the attribute of urgency noted by Mitchell *et al.* (1997), we argue that all stakeholders, including the public and victims who are not regarded as powerful, should have the right to information about how an organisation affects them. As such these members of the general public who have made donations to support victims and the victims themselves have an intrinsic right to co-create the accountability process.

6. Conclusion

This paper responds to the call for more contemporary studies on disaster accountability process (Sargiacomo, 2014). By drawing on adaptive accountability, in particular, we conclude that NADMO officials failed to manage the tensions inherent in the co-existence of upwardly imposed and felt accountabilities, as it did not integrate both quite well. Therefore, it was unable to benefit fully from the moral and ethical focus of felt accountability and the instrumental focus of imposed accountability (Ebrahim, 2009), and also failed to engage, adequately, the victims in the accountability process. Although we find the victims as salient stakeholders, their perspectives were not prioritised as part of the accountability process, because they were not engaged fully, denying them a greater sense of personal recognition and preventing the victims' identity to play an important role in the accountability process (Roberts, 2001; Yang and Northcott, 2018). As a result, a central

accountability concern, outcomes, namely, benefits for victims in terms of changes in their knowledge, status, attitudes, values, skills, behaviours or conditions (Hyndman and McConville, 2018) were undermined.

We argue for adaptive accountability in all aspects of the process of accountability, whether narrative or calculative or symbolic. By this, we argue for the involvement of victims in the disaster accountability process in a number of ways. First, at a minimum, victims should be part of the co-production of accountability. The focus of accountability should ensure that information needs of all stakeholders are appropriately met. Although management is likely to focus on the most powerful stakeholders, as we have seen in our case study, we are of the view that the duty to account in the disaster management context transcends issues of stakeholder power. Drawing on Mitchell *et al.* (1997), we have seen the need for the forms and nature of accountability rendered in the disaster management context to be all-encompassing, and not restricted to powerful stakeholders such as providers of funding, but including victims in the process due to the urgency of their relationship and claims in relation to the disaster management process. Second, we argue that victims should be included in the focus of accountability; thus, we argue that downward accountability should be encouraged as part of disaster management accounting in Ghana. Our third argument focuses on the involvement of victims in the disaster management process. We argue that since the whole process revolves around the victims, their voices should be heard and their opinions considered where possible in determining what constitutes the disaster management process. Our arguments transcend the involvement of victims in calculative aspects of the accountability process (financial accountability), by any means possible to enhance the inclusiveness of victims in the processes of delivering accountability be it financial or otherwise. We argue that by the nature of the disaster management context and considering the urgency of the victims' claims and relationship with disaster managers, victims are salient stakeholders. The focus of accountability should therefore include the victims. We do not argue against the upward and internal forms of accountability, or for the focus of the accountability to be only downward, rather we argue for a holistic and adaptive approach to disaster management accountability, considering that victims are indeed salient stakeholders.

We therefore recommend that the policy makers should initiate policies or laws to enforce the rights of victims and to clarify who has the responsibility to act, who is responsible to account and which actors can intervene in the disaster situation. This would eliminate the presence of parallel structures, increase the involvement of victims in disaster management and accountability. Also, we recommend that policy makers should introduce compulsory insurance for residents of disaster-prone areas. This would help to set aside funds to help in reconstruction in the event of disasters. With this in place, officials of NADMO can freely engage victims in their activities, especially in ascertaining the cost of damaged and lost property without worrying about victims' expectations about reimbursement.

Finally, policy makers should introduce a framework to provide guidance on effective and standard accountability procedures on the part of the private organisations and government entities involved in disaster management. Disater management actors, whether private or not, should be encouraged to engage and interact with victims in providing account for their activities. Such a framework should make provision for the public audit of private entities that engage in disaster fundraising activities, before incorporation into a single disaster-specific account. Clear lines of accountbility should also be established among various actors for each disaster and should be designed to encourage interactions between all disaster management actors.

As part of our conclusions, we make two recommendations for future research: first, NADMO can be likened to a disorganising institution (Thompson, 2008) charged with the task of finding complex and clumsy solutions for a complex problem (Verweij and Thompson, 2006)

such as disaster. Therefore, going forward, we recommend that NADMO as an institution should be studied if we were to appreciate the tensions and contradictions in the ways and manner disaster is accounted for. Second, as media coverage of events has been cited as another way of strongly uncovering the under-representation of some actors in a contested field (e.g. Corrigall-Brown and Wilkes, 2012), we recommend further study on disaster accounting using media coverage and pictures.

References

Agyemang, G., O'Dwyer, B., Unerman, J. and Awumbila, M. (2017), "Seeking 'conversations for accountability': mediating the impact of non-governmental organization (NGO) upward accountability processes", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 5, pp. 982-1007.

Agyenim-Boateng, C., Stafford, A. and Stapleton, P. (2017), "The role of structure in manipulating PPP accountability", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 1, pp. 119-144.

Alexander, D. (2006), "Symbolic and practical interpretations of the Hurricane Katrina disaster in new orleans", Social Science Research Council, understanding Katrina, 11 June, available at: http://understandingkatrina.ssrc.org/Alexander (accessed 23 February 2016).

Baker, C.R. (2014), "Breakdowns of accountability in the face of natural disasters: the case of Hurricane Katrina", *Critical Perspectives on Accounting*, Vol. 25 No. 7, pp. 620-632.

Becker, H.S. (1958), "Problems of inference and proof in participant observation", *American Sociological Review*, Vol. 23 No. 6, pp. 652-660.

Black, K. (2010), *Business Statistics: Contemporary Decision Making*, 6th ed., John Wiley & Sons, Jefferson City.

Boateng, R. (2014), *Research Made Easy*, PearlRichards Foundation, Accra.

Bovens, M. (1998), *The Quest for Responsibilty: Accountability and Citizenship in Complex Organisations*, Cambridge University Press, Cambridge.

Braun, V. and Clarke, V. (2006), "Using thematic analysis in psychology", *Qualitative Research in Psychology*, Vol. 3 No. 2, pp. 77-101, available at: http://eprints.uwe.ac.uk/11735 (accessed 10 January 2016).

Corrigall-Brown, C.A. and Wilkes, R. (2012), "Picturing protest: the visual framing of collective action by first nations in Canada", *American Behavioral Scientist*, Vol. 56 No. 2, pp. 223-243.

Daily Graphic (2015), "Flood disaster profile of Ghana since 1968", Graphic Online, 5 June, available at: www.graphic.com.gh/news/general-news/flood-disaster-profile-of-ghana.html (accessed 20 October 2017).

Davis, K. (1973), "The case for and against business assumption of social responsibility", *Academy of Managemnet Journal*, Vol. 16 No. 2, pp. 312-322.

Deegan, C. (2009), *Financial Accounting Theory*, 3rd ed., McGraw-Hill Australia Pty, North Ryde.

Ebrahim, A. (2003), "Accountability in practice: mechanisms for NGOs", *World Development*, Vol. 31 No. 5, pp. 813-829.

Ebrahim, A. (2009), "Placing the normative logics of accountability in 'thick' perspective", *American Behavioral Scientist*, Vol. 52 No. 6, pp. 885-904.

Etzioni, A. (1964), *Modern Organizations*, Prentice-Hall, Englewood Cliffs, NJ.

Everett, J., Neu, D. and Rahaman, A.S. (2007), "Accounting and the global fight against corruption", *Accounting, Organizations and Society*, Vol. 32 No. 6, pp. 513-542.

Freeman, R.E. (1984), *Strategic Management: A Stakeholder Approach*, Piston, Boston, MA.

Gray, R., Owen, D. and Adams, C. (1996), *Accounting and Accountability: Changes and Challenges in Corporate Social and Environmental Reporting*, Prentice Hall, London.

Hall, M. (2014), "Evaluation logics in the third sector", *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, Vol. 25 No. 2, pp. 307-336.

Hanas, J. (1998), "The normative theories of business ethics: a guide for the perplexed", *Business Ethics Quaterly*, Vol. 8 No. 1, pp. 19-42.

Hyndman, N. and McConville, D. (2018), "Making charity effectiveness transparent: building a stakeholder-focussed framework of reporting", *Financial Acountability and Management*, Vol. 34 No. 2, pp. 133-147, available at: https://doi.org/10.1111/faam.12148.

International Federation of Red Cross and Red Crescent Societies (2015), "World disasters report", in Hamza, M. (Ed.), Imprimerie Chirat, Lyon.

Jones, T. and Dugdale, D. (2001), "The concept of an accounting regime", *Critical Perspectives on Accounting*, Vol. 12 No. 1, pp. 35-63.

Kaplan, B. and Maxwell, J.A. (2005), "Qualitative research methods for evaluating computer infomation systems", in Anderson, J.G. and Aydin, C.E. (Eds), *Evaluating Organizational Impact of Healthcare Information Systems*, Springer, New York, NY, pp. 30-55.

Kieffer, S.W. (2013), *The Dynamics of Disaster*, W.W. Norton, New York, NY.

Knight, D. and Samuels, P. (2007), "Examples of recent floods in europe", *J Disaster Res*, Vol. 2 No. 3, pp. 190-199, available at: www.scopus.com

Labadie, J.R. (2008), "Auditing of post-disaster recovery and reconstruction activities", *Disaster Prevention and Management: An International Journal*, Vol. 17 No. 5, pp. 575-586.

Lai, A., Leoni, G. and Stacchezzini, R. (2014), "The socializing effects of accounting in flood recovery", *Critical Perspectives on Accounting*, Vol. 25 No. 7, pp. 579-603.

Lui, F. and Maitlis, S. (2010), "Nonparticipant observation", in Mills, A.J., Durepos, G. and Wiebe, E. (Eds), *Enclyopedia of Case Study Research*, SAGE, London, pp. 610-612, available at: http://srmo.sagepub.com/view/encyc-of-case-study-research/n229.xml

McKernan, J. (2012), "Accounting as aporia, testimony, and gift", *Critical Perspectives on Accounting*, Vol. 23 No. 3, pp. 258-278.

McKernan, J.F. and McPhail, K. (2012), "Accountability and accouterabilty", *Critical Perspesives on Accounting*, Vol. 23 No. 3, pp. 177-182.

Miles, M.B. and Huberman, A.M. (1994), *Qualitative Data Analysis: An Epanded Sourcebook*, Sage Publications, Thomas Oaks, CA.

Mitchell, R.K., Agle, B.R. and Wood, D.J. (1997), "Toward a theory of stakeholder identification and salience: defining the principle of who and what really counts", *The Academy of Management Review*, Vol. 22 No. 4, pp. 853-886.

Mulgan, R. (2000), "'Accountability': an ever-expanding concept?", *Public Administration Review*, Vol. 78 No. 3, pp. 553-573.

Myers, M.D. (2013), *Qualitative Research in Business and Management*, 2nd ed., Sage Publications Limited, London.

Najam, A. (1996), "NGO accountbilty: a conceptual framework", *Deveopment Policy Review*, Vol. 14 No. 4, pp. 339-353.

National Disaster Management Organsiation (n.d.), "Ghana's disaster profile", National Disaster Management Organsiation, available at: www.nadmo.gov.gh/index.php/disaster-profile (accessed 20 October 2017).

O'Dwyer, B. and Boomsma, R. (2015), "The co-construction of NGO accountability: aligning imposed and felt accountability in NGO-funder accountability relationships", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 1, pp. 36-68.

O'Dwyer, B. and Unerman, J. (2007), "From functional to social accountability: transforming the accountability relationship between funders and non-governmental development organisations", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 3, pp. 446-471.

O'Dwyer, B. and Unerman, J. (2008), "The paradox of greater NGO accountability: a case study of Amnesty Ireland", *Accounting, Organizations and Society*, Vol. 33 No. 7, pp. 801-824.

O'Dwyer, B. and Unerman, J. (2010), "Enhancing the role of accountability in promoting the rights of beneficiaries of development NGOs'", *Accounting and Business Research*, Vol. 40 No. 5, pp. 451-471.

Roberts, J. (1991), "The possibilities of accountability", *Accounting, Organizations and Society*, Vol. 16 No. 4, pp. 355-368.

Roberts, J. (2001), "Trust and control in Anglo-American systems of corporate governance: the individualizing and socializing effects of processes of accountability", *Human Relations*, Vol. 54 No. 12, pp. 1547-1572.

Roberts, J. and Scapens, R. (1985), "Accounting systems and systems of accountability understanding accounting practices in their organisational contexts", *Accounting, Organizations and Society*, Vol. 10 No. 4, pp. 443-456.

Sargiacomo, M. (Ed.) (2014), "Accounting for natural disasters & humanitarian interventions", *Critical Perspectives on Accounting*, Vol. 25 No. 7, pp. 576-578.

Sargiacomo, M., Ianni, L. and Everett, J. (2014), "Accounting for suffering: calculative practices in the field of disaster relief", *Critical Perspectives on Accounting*, Vol. 25 No. 7, pp. 652-669.

Sayer, A. (2011), *Why Things Matter to People: Social Science, Values and Ethical Life*, Cambridge University Press, New York, NY.

Schutt, R.K. (2011), *Investigating the Social World: The Process and Practice of Research*, Sage Publications, CA.

Shearer, T. (2002), "Ethics and accountability: from the for-itself to the for-the-other", *Accounting, Organizations and Society*, Vol. 27 No. 6, pp. 541-574.

Sinclair, A. (1995), "The chameleon of accountability: forms and discourses", *Accounting, Organizations and Society*, Vol. 20 Nos 2-3, pp. 219-237.

Sørensen, C. (2000), "Principles supporting qualitative research", available at: www.cedu.niu.edu/~Sorensen/502/powerpoint/topicD/qlnotes.htm (accessed 29 January 2016).

Taylor, D., Tharapos, M. and Sidaway, S. (2014), "Downward accountability for a natural disaster recovery effort: evidence and issues from Australia's Black Saturday", *Critical Perspectives on Accounting*, Vol. 25 No. 7, pp. 633-651.

Thompson, M. (2008), *Rganising and Disorganising: A Dynamic and Non-linear Theory of Institutional Emergence and its Implications*, Triarchy Press, Devon.

Unerman, J. and O'Dwyer, B. (2006), "Theorising accountability for NGO advocacy", *Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 349-376.

Unerman, J. and O'Dwyer, B. (2010), "NGO accountability and sustainability issues in the changing global environment", *Public Management Review*, Vol. 12 No. 4, pp. 475-486.

van der Heijden, H. (2013), "Small is beautiful? Financial efficiency of small fundraising charities", *The British Accounting Review*, Vol. 45 No. 1, pp. 50-57.

Verweij, M. and Thompson, M. (2006), *Clumsy Solutions for a Complex World*, Palgrave Macmillan, New York, NY.

Warren, J.K. (2007), "Restoring responsibility and accountability in disaster relief", *William Mary Environ Law Review*, Vol. 31 No. 3, pp. 893-925.

Yang, C. and Northcott, D. (2018), "Unveiling the role of identity accountability in shaping charity outcome measurement practices", *The British Accounting Review*, Vol. 50 No. 2, pp. 214-226.

Yang, C., Northcott, D. and Sinclair, R. (2017), "Understanding the accountability information needs of key charity funders", *Public Money Management*, Vol. 37 No. 3, pp. 173-180.

Yin, R. (2014), *Case Study Research: Design and Methods*, Sage, Thousand Oaks, CA.

Further reading

Alexander, D. (1993), *Natural Disasters*, Kluwer Academic Publishers, London.

Atkinson, R. and Flint, J. (2001), "Assesing hidden and hard-to-reach populations: snowball research strategies", *Social Research Update*, No. 33.

Brown, G. (n.d.), "Four key goals of accounting systems", Small Business, available at: http://smallbusiness.chron.com/four-key-goals-accounting-systems-20819.html (accessed 7 April 2016).

He, F. and Zhuang, J. (2016), "Balancing pre-disaster preparedness and post disaster relief", *European Journal of Operational Research*, Vol. 252 No. 1, pp. 246-256.

NADMO (2012), "National relief and recontruction management plan".

Srinivas, H. (2015), "Disater management: a role for the private sector", GDRC Research Output E-019, March, available at: www.gdrc.org/uem/disasters/dm-privatesector.html (accessed 6 March 2015).

Tellis, W. (1997), "Application of a case study methodology", *The Qualitative Report*, Vol. 3 No. 3, September, available at: www.nova.edu/ssss/QR/QR3-3/tellis2.html (accessed 29 January 2016).

Walker, S.P. (2014), "Drought, resettlement and accounting", *Critical Perspectives on Accounting*, Vol. 25 No. 7, pp. 604-619.

Corresponding author
Cletus Agyenim-Boateng can be contacted at: yawcab72@yahoo.co.uk