Performing accountability during a crisis: insights from the Italian government's response to the first wave of the Covid-19 pandemic

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ABSTRACT

This paper analyses the form that government accountability takes during a crisis. Based on 52 press conferences, declarations, and speeches made by Italian central government officials in the early months of the Covid-19 pandemic, the paper shows that accountability was enacted, in practice, through Goffmanian performances, in three separate ways. First, performances aimed at defining the crisis, first as a situation under control, and later as an emergency. Second, performances served to allocate responsibility for ending the crisis, first to the government and then to the citizenry. Finally, performances allowed to establish a hierarchy of the values that would justify the crisis response policies – preserving access to healthcare as opposed to safeguarding other economic, individual and social interests. Variations in the elements of performances gave rise to three shifting configurations of accountability – paternalistic, political, and communal - that followed the evolution of the crisis. Collectively, the findings deepen our understanding of the role that accountability has in the justification of the crisis response policies.

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1. Introduction

This article examines how the government makes itself accountable to citizens over the course of a crisis. Crises of a diverse nature and gravity are a pervasive feature of our times, punctuated, as they are, by the seemingly endless series of global emergencies we have been experiencing; geopolitical conflicts, climate change, inequality, migration flows, and, of course, the Covid-19 pandemic, to name but a few.[2]

Accounting research has already interrogated the effect that crises have on government accountability (Gallhofer and Haslam, 1991; Lai, Leoni and Stacchezzini, 2014; Sargiacomo, 2015). These studies show that crises often reveal a failure of the government to be accountable, sometimes because of a tendency for avoiding blame; other times, because of worryingly late and inadequate policy responses (Baker, 2014; McPhail, Nyamori and Taylor, 2016; Zahariadis, Petridou and Oztig, 2020). In this paper, we draw on prior research on the interrelation between crises and values (Tsilimpounidi, 2017; Kornberger, Leixnering and Meyer, 2019) to posit that crises, first and foremost, question *what* the government should be accountable for. In particular, we claim that crises spur the need to decide which values should be prioritized as the government deploys its crisis response policy. Next, we ask, how are such priorities justified to citizens?

Our setting is Italy during the first wave of the Covid-19 pandemic (January-March 2020).[3] We collect and analyse 52 pieces of audio-visual material released by the Italian central government administration that contain Covid-19-related press conferences, declarations to the

[2] Hence the label of 'polycrisis' - the "word of the year" for 2022 according to the Financial Times. The label was popularized by the contributing editor Adam Tooze to refer to a historical moment characterized by "multiple global crises unfolding at the same time on an almost unprecedented scale." See: https://www.ft.com/content/f6c4f63c-aa71-46f0-a0a7-c2a4c4a3c0f1 (last access: 17 March 2023)

[3] This is an 'extreme' case because Italy was the first European country affected by the crisis. "Extreme cases" (Patton, 2002, pp. 231–234) are those that allow the phenomenon of interest – in our case , the remaking of public values during a crisis – to emerge with greatest clarity, because the phenomenon is unusual – such as a crisis (see Patton, 2002, p. 243 Exhibit 5.6).

press, and speeches.[4] Inspired by Goffman's (1956) pioneering work on social interactions, we characterize these rituals as 'performances' because they contain two important elements of the classic Goffmanian framework (Manning, 2008). First, the presence of individuals and, occasionally, teams in government that propose to citizens a description of what the crisis is about – i.e., a "definition of the situation" (Goffman, 1956, p. 6). Second, the painstaking attempt by the government to seek an agreed upon – if fragile – agreement with the polity - a "working consensus" (ibid., p. 4) about the collective behaviours that could bring an end to the crisis.

At the same time, our analysis of the performances extends this framework. Indeed, the material shows that performances did more than simply proposing a definition of the Covid-19 crisis and the behaviours appropriate to the situation facing the country. Specifically, the analysis suggests that, on the one hand, performances revealed the government's own view of the hierarchy of values that would justify the crisis-response policies. On the other hand, the analysis suggests that these views changed as the crisis unfolded. Indeed, performances came to include a changing configuration of their elements as the definition of the crisis, the responsibility for its end, and the hierarchy of values all changed over time. Accordingly, different configurations of accountability emerged as the elements of each performance were recombined. In the first configuration - 'paternalistic accountability' - the government presented itself in control of a manageable crisis as it affirmed that public health was the hierarchically superior value to be defended. In the second configuration - 'political accountability' – contagion grew, yet the crisis was still described as being under control and the government attempted to strike a balance between promoting public health alongside other

[4] In the data, the difference between a press conference and a declaration to the press is that in the latter case, the Prime Minister (PM) or a Minister would speak with journalists after the end of a meeting, often on the street and in front of a camera. Press conferences were, instead, scheduled and structured and took place in dedicated rooms, with several journalists having the opportunity to ask questions. Finally, speeches were only made by the PM, and directly to citizens, with no journalist being present. Speeches were typically recorded out of the PM's own office.

values – e.g., freedom and the economy. In the third configuration – 'communal accountability' - the government openly described Covid-19 as an emergency, it returned to place public health at the top of the value hierarchy, and increasingly allocated to citizens an important degree of responsibility for the successful fight against contagion.

Collectively, the findings suggest that the during the first wave of Covid-19, the Italian government made itself accountable to citizens though 'performances of accountability'. Performing accountability means to engage in a practice (Lounsbury, 2008; Ferry, Ahrens and Khalifa, 2019) through which the accountor (the government) and the accountee (the polity) first and foremost negotiate a description of the crisis, a distribution of mutual responsibilities, and the values that ought to be promoted as society strives to leave the crisis behind. Indeed, our evidence shows that the Covid-19 crisis triggered the need to strike a balance between potentially conflicting values and that performances serve to shape a hierarchy between them. This insight is particularly relevant today, as societies express plural and fluid definitions of values. (Lamont, 2012; Bracci *et al.*, 2021) Indeed, recent research argues that the plurality of public values was a significant factor hampering governments' response to the Covid-19 crisis (Mitchell et al., 2021).[5]

Our paper connects with critical studies of accountability by extending the literature that examines the normative dimension of rituals of account-giving (Everett and Friesen, 2010; Baker, 2014; Sargiacomo, 2015). In particular, our findings provide support to the intuition that "political deliberation and public discourse not only point the way to public values but also

[5] Public values embody a "normative consensus about the rights, benefits, and prerogatives to which citizens should (and should not) be entitled; the obligations of citizens to society, the government, and one another; and the principles on which governments and policies should be based." (Bozeman, 2007, p. 13) The list of public values identified in the literature is increasingly long, heterogenous, and potentially contradictory, ranging from transparency to inclusion, equity, accountability, and sustainability, to name but a few (Jørgensen and Bozeman, 2007; Van der Wal, Nabatchi and De Graaf, 2015; Bozeman, 2019). Indeed, the notion of public values is increasingly recognised as plural, reflecting a changing conception of the goals towards which the actions of the government should be oriented (Gallhofer and Haslam, 1991; Stark, 2009; Lamont, 2012; de Graaf, Huberts and Smulders, 2016; Steccolini, 2019; Bracci et al., 2021). This is a symptom of the 'value heterarchy' that characterizes contemporary societies (Lamont, 2012).

contribute directly to them" (Jørgensen and Bozeman, 2007, p. 356). Indeed, we suggest that performances partake in the practice of constituting *what* values are worth promoting, *how* these should be promoted, and by *whom* (Lamont, 2012; Kornberger *et al.*, 2015). These insights deepen our understanding of the political role of performances as accountability practices (Burchell *et al.*, 1980). We also contribute to Goffmanian studies in accounting and management, which primarily draw on the concept of 'impression management' (Corrigan, 2018; Goretzki and Messner, 2019; Dunne, Brennan and Kirwan, 2021; Firoozi and Ku, 2023). In comparison to these studies, which tend to focus on 'normal' times, we show that during crises, studying the changing combination of the elements of performances over the course of the pandemic allows to document substantial changes in the way in which accountability is enacted by government officials, pointing to the fluid nature of accountability during crises.

The rest of the paper is organized as follows. Section 2 reviews extant studies on accountability during crises and our proposed concept of accountability-as-performance. Section 3 discusses data and methods, and section 4 presents the findings. These are discussed in section 5. Conclusions are drawn in section 6.

2. Literature review

2.1. Accountability, values and crises

Accountability is an evasive, if much-studied concept (Roberts, 1991; Messner, 2009; Bovens, 2010; Joannides, 2012; McKernan, 2012). As noted by Bovens (2010), there are at least two senses in which one can speak of accountability in the public sphere. The first refers to accountability as a virtue of government, a public value *par excellence*, which denotes good governance, openness, transparency and responsibility (Alawattage and Azure, 2021). The second characterization of accountability typically refers to the mechanism that connects a 'principal' to an 'agent', the accountor to the accountee, the citizen to its government (Jensen and Meckling, 1976; Bergman and Lane, 1990; Vachris, 2004). In this second characterization,

accountability mechanisms have the *function* of allowing the accountor to evaluate the behavior of the accountee.

Critical scholarship (Roberts and Scapens, 1985; Baker, 2014) emphasizes that this dichotomy is somewhat misleading, because even functional depictions of accountability mechanisms must acknowledge that behind any accountability regime lies a normative expectation about the 'appropriate' behaviours of the agent(s). That is, giving an account of actions and outcomes requires establishing a norm for the accountee's conduct, by which his or her actions and outcomes can be evaluated by the accountor. Accordingly, rituals of account-giving do not happen in a vacuum but always within a specific moral community, i.e., a community that shares a set of values. (MacIntyre, 1981a; Shearer, 2002; McKernan, 2012; Perkiss and Moerman, 2018, 2020). It follows that accountability relations require some consensus between accountors and accountees over the values - i.e., the "conceptions of the desirable" (Kluckholn, 1962, p. 395) towards which the accountee's actions ought to be oriented. These values need to resonate with those shared by the accountor for the accountees' account to be justifiable (Boltanski and Thévenot, 2006). Therefore, the determination of what and whose value is sought (Schweiker, 1993) is a constitutive aspect of accountability. Shearer (2002) notes:

> "if discourse is seen to be not merely produced by, but productive of, human subjectivity, then the discourse in terms of which the account is rendered will define *both the behaviours for which one is accountable and the criteria of reasonableness* by which one's activities are judged" (p. 546, emphasis added).

If all acts of account-giving are underpinned by a value system – an established 'order of worth' (Boltanski and Thévenot, 2006) - events that question and perturb such an order are likely to affect accountability relations, too. Moments that carry this dramatic potential include crises. According to Ansell and Bojn (2019) crises happen "when a group of people, an organization, a community, or a society perceives a threat to shared values or life-sustaining systems that

demand an urgent response under conditions of uncertainty" (pp. 1081-1082). Such an urgent response may upset the hierarchy of values, often dramatically. For example, the response to a 'refugee' crisis may lead governments to embrace the value of 'solidarity' or 'security', while the response to an 'economic' crisis may commend the value of 'austerity'. More broadly, crises offer "an opportunity to redefine and reframe the structures, values, and social performances that seemed unquestionable and fixed" before the crisis (Tsilimpounidi, 2017, p. 17, emphasis added). In the words of Kornberger et al. (2019), a crisis is a 'turning point' because it includes a moment of disorientation that concerns not so much the decisions to make, but the values that should inspire those decisions.

Because crises endanger the status of the prevailing value system, they are exceptionally suited moments to analyse the (re)making of accountability regimes. For example, while some authors emphasize the use of numbers, big data, and calculations by the government in governing crises (Ahmad, Connolly and Demirag, 2021; Ahn and Wickramasinghe, 2021), others show that crises have the potential to disrupt the aura of neutrality and objectivity that traditionally envelops accounting and accountability (Gallhofer and Haslam, 1991). For example, Baker (2014) describe the delays and failures in the response to the hurricane Katrina as a breakdown of the U.S. government accountability. Similarly, McPhail et al. (2016) analyse the failed response of the Australian government to the immigration crisis in terms of a lack of accountability, and Perkiss and Moerman (2018) examine the "public accounts of place" (ibid., p. 166) in the environmental crisis in the small Pacific Islands. Recently, Zahariadis, Petridou, and Oztig (2020) show that the Turkish and Greek framed their accountability for responding to the Covid-19 crisis, alternatively as credit claiming or blame avoidance (Hood, 2007). Thus, crises have the twofold effect of putting current values into question and, at the same time, calling for the government to be accountable for leaving the crisis behind.

2.2. Performances as practices of accountability

In his pioneering book "The presentation of self in everyday life", Goffman's (1956) introduced the concept of performance to include "all the activity of a given participant on a given occasion which serves to influence in any way any of the other participants" (p. 8). According to Goffman, individuals or teams enact a performance with the goal of seeking agreement over the kind of situation that all the participants are in. Once agreement of this sort is reached, each participant knows which behaviours are appropriate to the situation at hand, and which are to be avoided. More precisely, the individual (or team) who enacts a performance "effectively projects a definition of the situation when he enters the presence of others" (ibid., p. 6). This projection aims at achieving a 'working consensus' - an agreement over a "*single* overall definition of the situation which involves not so much a real agreement as to what exists but rather a real agreement as to whose *claims* concerning what issues will be temporarily honoured." (ibid., p. 4, emphasis added).

So far, the diffusion of Goffman in the management and accounting literature is attributable primarily to the success of the 'impression management' concept. For example, Corrigan (2018) draws upon this notion to discuss the city budget day as a moment in which theatrical roles are taken on by administrators to shape citizens' impression of the financial results of the municipality. Dunne, Brennan, & Kirwan (2021) adopt this framework to highlight the impressions that Big Four auditors wish to convey in their public testimonies. Goretzki and Messner (2019) draw on the impression management concept to explain controllers' efforts to reshape their professional role towards the allegedly more appealing identity of 'business partners'. Firoozi and Ku (2023) draw on Goffman to study the relation between frontstage and backstage performances in discharging accountability for a data breach at a multinational firm.[6]

[6] Others build on Goffman's ideas in related fields. For example, Mueller (2018) adopts a Goffmanian approach to the study of organizational change, claiming that those performances that are most successful are those that are

If read against the background of the literature reviewed in the previous sub-section, however, Goffman's intuition that performances aim at establishing norms of appropriate conduct suggests that his analytical apparatus may be suited to investigate accountability rituals during a crisis. This reflection, however, begs the question of how such rituals take place, and Goffman's framework provides us with some of the analytical categories. For example, performances are staged either by individuals or by teams, and always before an audience. Teams include groups of performers that "cooperate in presenting a single performance" (ibid., p. 50). Accordingly, performances staged by teams are as successful as the cohesiveness of the team itself: "Each team-mate is forced to rely on the good conduct and behaviour of his fellows, and they, in tum, are forced to rely on him." (ibid.). In turn, team performances run the risk of being ineffective if a team member either makes a mistake or intentionally deviates from the "line" (ibid., p. 54). An audience is defined by Goffman residually: it consists of anyone who is not part of the performing team. Finally, Goffman introduces a separation between performers and "service specialists". The latter are individuals, often endowed with technical skills, who possess information but do not participate in the performance – "staff economists, accountants, lawyers and researchers" and whose role is to "formulate the factual elements of a client's verbal display, that is, his team's argument-line or intellectual position" (ibid., p. 96). Thus, an analysis of accountability-as-performance will likely encounter some of these elements of Goffman's apparatus. At the same time, how these elements manifest in actual performances during a crisis remains to be seen. Thus, our research question is: how do performances contribute to shaping the image of an accountable government during a crisis? The next section describes the data and methods that we use to answer our research question.

most believable by the relevant audience. Pollock, Lashley, Rindova, & Han (2019) refer to Goffman in a review of the literature on reputation, stigma, status, and celebrity.

3. Research methods

To explore the performances delivered by the Italian government during the first wave of the Covid-19 pandemic, we collect and analyse 52 pieces of audio-visual material – speeches, declarations to the press, and press conferences - that were produced by Italian central government (CG) authorities over the period 30 January-21 March, 2020. The period under study begins with the declaration of the state of emergency in Italy, which took place with the adoption of a government decree at the end of January as soon as the first two cases of Covid-19 were detected in two foreign tourists. The period ends on the day in which Italy recorded the first-wave peak of new daily infections.

Details on the performances are provided in Table 1. Performances were delivered by both political and administrative officials of the Italian central government. In particular, 16 of them were delivered by the Prime Minister (PM) - who appeared 11 times alone, and seven times with the competent Minister(s) - and 36 of them were delivered by members of the Civic Protection Department (CPD).[7]

[Table 1]

The data collection process relied on the availability of the material as videos uploaded by the governmental actors on YouTube. On this platform, the CG manages proprietary channels on which audio-visual material related to the pandemic were regularly uploaded. Taking advantage of the subtitles embedded by YouTube within each file, the content of the video was transformed into a text. This procedure was automated through an algorithm developed by one of the authors. The algorithm imported the subtitles and cleaned them. Subsequently, the algorithm created an unformatted text file. The authors then reproduced the YouTube videos

[7] The CPD is a Department of the Presidency of the Council of Ministers and is, therefore, part of the central government administration. The CPD has an operational rather than political role, being tasked with the management of operations during a state of emergency - e.g., following natural disasters or a pandemic. In particular, the CPD coordinates the work of the system of civil protection, which benefits from the cooperation of volunteers alongside members of the armed and police forces, the red cross, the scientific community, and the national health service.

to format the text file; cross-check and polish it from errors occasionally present in the embedded subtitles; attribute each statement to a speaker; gather data on non-textual cues. As all original transcripts are in Italian, the translation of excerpts into English are our own.

Each author engaged in individual coding of the material, aided by NVivo, with a focus on the PM's performances. These performances were coded with the purpose of identifying how the PM described: a) the crisis; b) his (and others') accountability; and c) how to end the pandemic. After this first stage of coding, we engaged in group discussions to reach agreement over differences. As part of the coding process, some of the codes were developed but later abandoned, as is common when using the Gioia methodology (e.g., Gioia, Corley and Hamilton, 2013, p. 20). Also in line with the 'Gioia methodology' (Gioia, Corley and Hamilton, 2013, p. 15), the phase of 1st-order coding remained close to the vocabulary of the empirical setting, which was not yet substantively raised to the level of theoretical concepts.

These were coded later, through conceptually-driven, researcher-centric labels that permit a dialogue with related research. Consistent with Goffman's (1956) elements of performance, these codes identified: (a) the definition of the crisis; (b) the spelling out of the value(s) to be defended; and (c) the allocation of responsibility. After the coding stage, the aggregate dimension of 'performing accountability' emerged to describe the practice of the making of accountability through performances. The structure of data is presented in Figure 1.

[Figure 1]

4. Analysis

4.1. Defining the situation

In the early days of the pandemic, the CG projected a definition of Covid-19 as a situation that was "*under control*", as the following quotes illustrate.

> *We confirm that the situation is under control.* (CG.2)

> *As you know we were already highly vigilant and very focused on monitoring the evolution of this critical situation. We were not caught unprepared.* (CG.1)

In these quotes, the PM Giuseppe Conte claims that the government was "*vigilant*", and it was "*not caught unprepared*" when the first couple of tourists were diagnosed with Covid-19 in Rome. To a journalist who asked if Italians could live "*a normal life*", the PM promptly replied "*Yes, absolutely*" (CG.2).

As contagion spread to the resident population, around the 20th of February, the situation began to be defined in a different way and, throughout the month of March, its nature as "*emergency*" was no longer negated. The government presented Covid-19 as a dangerous situation that, however, could be governed - using the analogy of the boat in open seas:

> *We are all in the same boat. Who is governing it has the duty to show the way, to point it to the crew.* (CG.27)

In the above quote, we see the PM taking the responsibility "*to show the way*" out of the crisis – an exercise in political leadership. But as contagion spread further, the nature of the pandemic as a fully-fledged crisis could no longer be minimized. The following quotes, dated the 11th of March, illustrate the clear shift in the definition of the situation, which coincides with the declaration of Covid-19 being a pandemic by the World Health Organization (WHO).[8]

> *Throughout this emergency, we are part of the same community.* (CG.38)

> *If we all respect these rules, we will leave this emergency behind us, soon. The country needs the responsibility of each one of us, the responsibility of 60 million Italians that make small, big sacrifices every day.* (CG.38)

In the last quote, we see that the shifting definition of the pandemic was accompanied by a reframing of the relative degree of responsibility for ending the crisis. While, initially,

[8] See https://www.who.int/emergencies/diseases/novel-coronavirus-2019 (last access: 21 August 2023).

responsibility was attributed entirely to the government, as time went by it was increasingly allocated to the citizenry, as we elaborate upon in what follows.

4.2. Allocating responsibilities

In the first phase of the pandemic, while contagion remained manageable, the government repeatedly expressed the willingness to take full responsibility for managing a situation that, as we have seen, was still defined as being "*under control*". Accompanying this 'paternalistic' approach was the nature of the appeals made by the government to the public. These appeals referenced rationality and trust in the institutions, as the following quotes illustrates:

> *To prevent the risk that panic unfolds, there is no other way but to trust who is competent – the competent authorities.* (CG.1)

> *We have always said that the international situation must be paid the highest attention, because it is serious. But we should not be scaremongering.* (CG.1)

The advocacy of accountability by the government was accompanied by repeated rational reassurances that many "*precautionary*" measures were taken, which aimed at anticipating and possibly avoiding a full-fledged crisis:

> *We have chosen to increase the safety level for precautionary reasons, like no other country in Europe.* (CG.2)

It was only later on, as contagion spread, that the government would openly discuss the advice received by epidemiologists and other experts, while keeping for itself the ultimate role of decision-maker:

> *When I say that we ground our decisions on technical and scientific evaluations of the situation, I do not mean to say that we follow to the letter what they tell us in the technical committee. We have a political responsibility, and when we take our responsibilities, we must evaluate all the interests at play, with a 360 degrees view.* (CG.29)

This quote restates the role of government as the sole defender of a plurality of values, while acknowledging the important role of experts as 'specialists'. In such a way, the PM drew a

marked line between citizens, advisors, and the political actor. The latter remains ultimately accountable for the successful resolution of the crisis and takes full "*responsibility*" for the different "*implications*" of the emergency measures that were being approved – an approach that is framed as an exercise in a "*political*" form of accountability.

As contagion became unmanageable, however, the government proposed to share the burden of responsibility for leaving the pandemic behind with citizens. Consider the following quotes, dated the 8th of March:

> *This is the time for self-responsibility. We must understand that we all must comply with these measures - not obstruct them. We should not think of being smart. We must protect our own health, the health of our loved ones, our parents, and above all our grandparents.* (CG.35)

> *Our individual behaviours affect the circulation of the virus, but they also affect the health of those who are next to us – particularly the weak ones.* (CG.34).

In the quotes above, citizens are called to share the goal of preserving health and to embrace a collective form of responsibility, by adopting certain behaviours and avoiding "*being smart*". The new morality is captured in the next quote:

> *The country needs the responsibility of each one of us, the responsibility of 60 million Italians that make small, big sacrifices every day. (...) Everyone is benefitting from its own and others' sacrifices. This is the strength of our country. A "community of individuals" – as Norbert Elias would say.* (CG.39)

We see here how the government stigmatizes the opposite of communal behaviours – the acting of individualised, egoistic interests. Such behaviours are not only to be stigmatized; they are also ineffective, as explained by one medical specialist at a CPD press conference: "*Today, nobody is safe.*" (CG.34).

This novel, communal form of accountability was increasingly normalized as discourses were framed on communal values such as belonging and care, and public officials refrained from claiming to be in control and rather pictured the emergency as a source of

vulnerability. The next quotes, which come from the later days of the period that we examine, mark a stark contrast with the declarations made in the early days of the pandemic:

> *I conclude by saying that I am really proud because I am a participant in this great community that I even have the honour of leading in this complex situation - so delicate for our history. Many Italians - some are directly in the trenches, in hospitals, factories, pharmacies, behind the checkouts of a supermarket -many remain at home but do not remain passive. They support them from a balcony, from a window. They sing with them; they sing the national anthem. We can be really proud of being Italian. Together, we will make it.* (CG.45)

As Goffman himself wrote, performances often induce "an expressive rejuvenation and reaffirmation of the moral values of the community" (Goffman, 1956, p. 23). The preceding quote shows that alongside solidarity, an ethos of pride is evoked that aims at creating a sense of community and ultimately trigger a much-needed form of self-responsibility. Implicitly, this communal form of responsibility reduces the extent to which the government makes itself accountable for ending the pandemic. Everyone is responsible as the crisis unfolds – a manifestation of a 'communal' rather than 'paternalistic' or 'political' form of accountability.

4.3. Seeking agreement over values

So far, we have seen how the government projected a definition of the pandemic that shifted over time, from a situation that was "*under control*" to an "*emergency*". In parallel, the government initially took full responsibility for managing the pandemic, only to progressively share with citizens the burden of ending the crisis. This last sub-section shows that this process was also accompanied by a dynamic understanding of what values should be prioritized as the pandemic unfolded.

Initially, the government established "*the protection of the right to health*" as the "*fundamental*" value that would inspire the response to the emergency, as the following quote illustrates:

> *I believe it to be an important message that our country gives: the protection of the right to health is a fundamental issue for us.* (CG.1)

This declaration follows the discovery, in Rome, that two foreign tourists had been infected by SARS-CoV-2 and were hospitalized. Thus, as early as January 30 – i.e., as soon as the first cases of Covid-19 were discovered in Italy – the value of the right to healthcare was introduced in public discourses as the hierarchically superior public value to be defended.

The prominent nature of health was problematized as the Covid-19 emergency entered a second phase that coincided with the discovery of contagion in the resident population and its rapid diffusion in the population. By the 22nd of February, 39 cases of Italian individuals positive to SARS-CoV-2 had been identified. Then, while the government outlined the importance of health as *the* value to be protected, it simultaneously advocated the adoption of proportionate measures that would safeguard the economy. The following two quotes are illustrative of the ongoing dilemma between value "*hierarchy*" and heterarchy in those days:

> *The goal is to preserve the public health good, the good of Italians' health, the good that we value the most – that which in the hierarchy of constitutional values is surely at the top. Then, there are other interests, goods that are constitutionally protected, but there can be no doubt that the psychophysical integrity of health is at the top in an ideal hierarchy of values.* (CG.7)

> *These measures would have a devastating impact on our economy, do we want to transform Italy into a lazaretto?*[9] (CG.7)

The last quote comes from the response by the PM to a journalist who asked about the opportunity of establishing controls and interrupting trade between regions. The concern for how the economy would be affected by policy choices – the potential for a "*lazaretto*" scenario - was particularly important in the first wave of Covid-19 in Italy because the epidemic was

[9] A "lazaretto" denotes any quarantine station, often located near sea, used to isolate individuals or groups suspect of being infected with a contagious disease, particularly in periods of epidemic.

largely concentrated in the Lombardy Region - the wealthiest Italian region. The rationale, as explained by the PM, was that other values must be balanced alongside the right to healthcare:

> *My ministers and I do not solely consider the healthcare aspect. We start with the healthcare aspect, and then there are all economic, social, and cultural implications, and we assume all responsibility for them.* (CG.29)

> *We have as a prime goal – and I believe that everyone can agree to it – that of protecting citizens' health. That is because this is certainly the primary goal compared to many other interests of constitutional rank. But we ought to consider that these other interests are at play. For instance, when we apply restrictive measures that affect citizens' life, we must be conscious of the civic freedom and social rights that are affected by them. We must be conscious that the right to economic activity exists that is affected by restrictive measures. This, too, is a constitutional value. We must consider all interests.* (CG.38)

The above quotes show that, whereas in the early days of the pandemic the protection of public health was described as *the* value to be defended, by the 11th of March, the PM explained that other values "*of constitutional rank*" – e.g., the right to economic and social freedom – must also be protected. Thus, performances remained ambivalent as to the nature of public health as an incommensurable value.

It was only as contagion spread further that the right to healthcare was once more framed as the "*supreme*" public value to be defended, as the last quote, dated 21st of March, illustrates vividly:

> *Never like today our community must hold together, as strong as a chain that protects the supreme good: life. Should even one link cede, this barrier of protection would collapse, exposing us to graver dangers.* (CG.51)

While this quote illustrates a definite return to a hierarchy of values in the most dramatic days of the pandemic, it also reinforces the earlier finding that in this last phase the pandemic is described as dangerous emergency, and that responsibility for ending it is shared with the citizens, through the proposal of a 'communal' form of accountability. This mode of accountability – evoked in the communication with the public because of its 'socializing effect'

(Roberts, 2001; Lai, Leoni and Stacchezzini, 2014) allowed the government to embody the 'general will' of the people.

5. Discussion and conclusions

As governments around the world administered unprecedented 'doses' of emergency measures to citizens to cope with the Covid-19 crisis, discourses aimed at justifying these measures began to proliferate. In this context, our analysis illustrates how the Italian government made itself accountable for managing the first wave of the Covid-19 crisis.

Inspired by Goffman's work (1956), we show that the Italian government accountability was enacted, in practice, through a form of "frontstage performance" (Poulsen, 2022, p. 3). These performances aimed at reaching an agreement over the definition of the Covid-19 crisis: first, as a situation under control, and later as a fully-fledged emergency. Moreover, performances aimed at establishing the actors' behaviours that were deemed appropriate to the evolving situation: initially, the government would be responsible for handling the crisis; later, the whole polity was enrolled in the fight against contagion. At the same time, our material indicates, first, that these elements of a performance were accompanied by a discourse over the values that the government's policies aimed at promoting – mostly, health as opposed to economic freedom. Secondly, the material shows that as the crisis unfolded, these elements were subjected to a recombination, giving gives rise to three configurations of accountability, visualized in Figure 2.

[Figure 2]

The left side of Figure 2 shows the elements of performances: defining what the crisis is about, proposing a hierarchy of values to be promoted, defended and preserved in the crisis, and assigning mutual responsibilities. The remaining columns indicate the different configurations of accountability that emerge as the properties of performance are recombined. To theorize these different configurations of accountability, we use three labels to describe

them. The first label, ‘paternalistic accountability’, captures the moment of the crisis in which the government portrays itself as being in charge of a situation under control, whereby trust and rational arguments represent the most frequent form of appeals addressed at citizens. The second label, ‘political accountability’, reflects the attempt towards a balancing act that went on for about a week after the first cases of Covid-19 were detected in the resident population. This label wishes to capture the nature of politics as a way to balance competing interests in societies characterized by value heterarchy. The third label, ‘communal accountability’ reflects the last phase of the Covid-19 crisis, that in which citizens are actively enrolled in the fight against contagion, which is now explicitly referred to as an “*emergency*” that requires “*self-responsibility*” and other-oriented, altruistic and communal, behaviours.

These findings contribute to accountability studies, primarily in two ways. First, they unveil a certain degree of experimentation with the appropriate form of accountability in times of crisis, which is at odds with the frequent understanding of accountability as a relatively permanent virtue of government (Bovens, 2010). Instead, as anthropologists have long shown to be the case with public values in general, values evolve precisely alongside the rituals – in our case, the performances – that bring them into existence (Graeber, 2013). In particular, our material contributes to unearthing the governmental *practices* (Lounsbury, 2008; Ferry, Ahrens and Khalifa, 2019) through which accountability is discharged during crises, by emphasising change rather than fixity in organizational, political, and social structures (Ahrens and Ferry, 2018). Second, our paper shows that performances are, in many ways, generative of the values that underpin accountability relations. The importance of defending the value of citizens’ right to healthcare, much like the other values “*of constitutional rank*” – in the words of the PM – was proposed to citizens through performance. In this sense, this value was *made* (Kornberger *et al.*, 2015) during the performance and thanks to their sociomaterial apparatus of individuals, teams and media (declarations, press conferences, speeches). These insights suggest a possible

connection between critical accountability research (Roberts, 1991, 2009; Shearer, 2002; Messner, 2009; Joannides, 2012; McKernan, 2012) and valuation studies (Helgesson and Muniesa, 2013; Millo *et al.*, 2021), insofar as they highlight that governmental accountability practices actively constitute what goals are worth pursuing, how these goals should be achieved, and by whom (Lamont, 2012; Kornberger *et al.*, 2015).

Secondly, this study extends accountability research, which has investigated how crises of various types give salience to the moral dimension of accountability (Everett and Friesen, 2010; Baker, 2014; Sargiacomo, 2015). Prior research finds that, during crises, governments are subjected to a wide variety of formal accountability systems that, often, conceal the government's inability to take care of the 'suffering other' (Everett and Friesen, 2010; Baker, 2014; McPhail, Nyamori and Taylor, 2016). In these studies, the concept of moral accountability is summoned to highlight the limits of 'ceremonial' forms of accountability. Our investigation highlights the moral character of accountability in a different sense, as it shows that by performing its accountability duty, the government seeks an agreement over what morality – what 'order of worth' (Boltanski and Thévenot, 2006) - should prevail in society until the crisis is over. Thus, performing accountability is a way for the government to establish the very normative basis by which it is held accountable.

As any other study, this one has limitations, too. It is focused on a specific crisis, the pandemic one, in a specific country, and on frontstage performances. Other crises, with features different from the pandemic one, may provide an alternative, or complementary 'stage' to explore the potential of using Goffman's perspectives to study the 'performing' of accountability. For example, slow-burning, global crises, such as climate change, as opposed to fast-burning ones, as the pandemic one, may provide a very relevant arena where to study governments' accountability performances, both under a longitudinal and a comparative perspective. Moreover, future studies may explore the "accountee" perspectives in response to

frontstage performances, or explore interactions between accountees' and accountors' perspectives, for example through social media analyses. Finally, future studies may combine the exploration of the frontstage and the backstage of responses to crises and examine the degree of longevity of the values that emerged in the course of a crisis.

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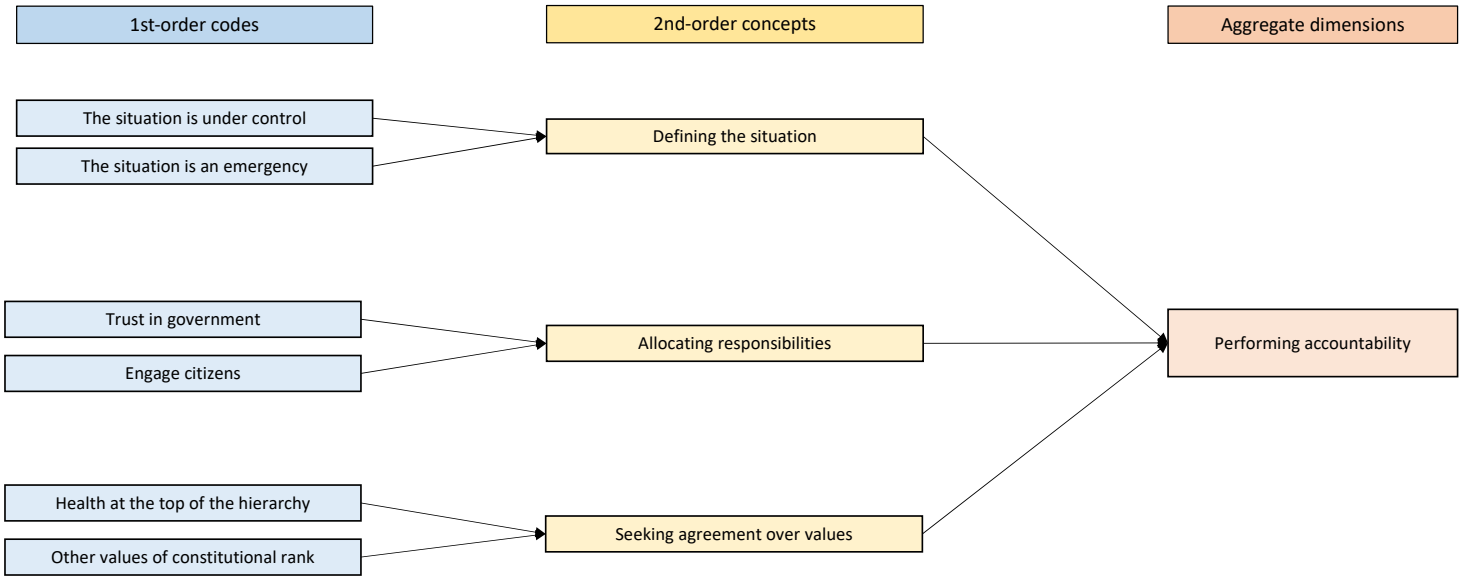
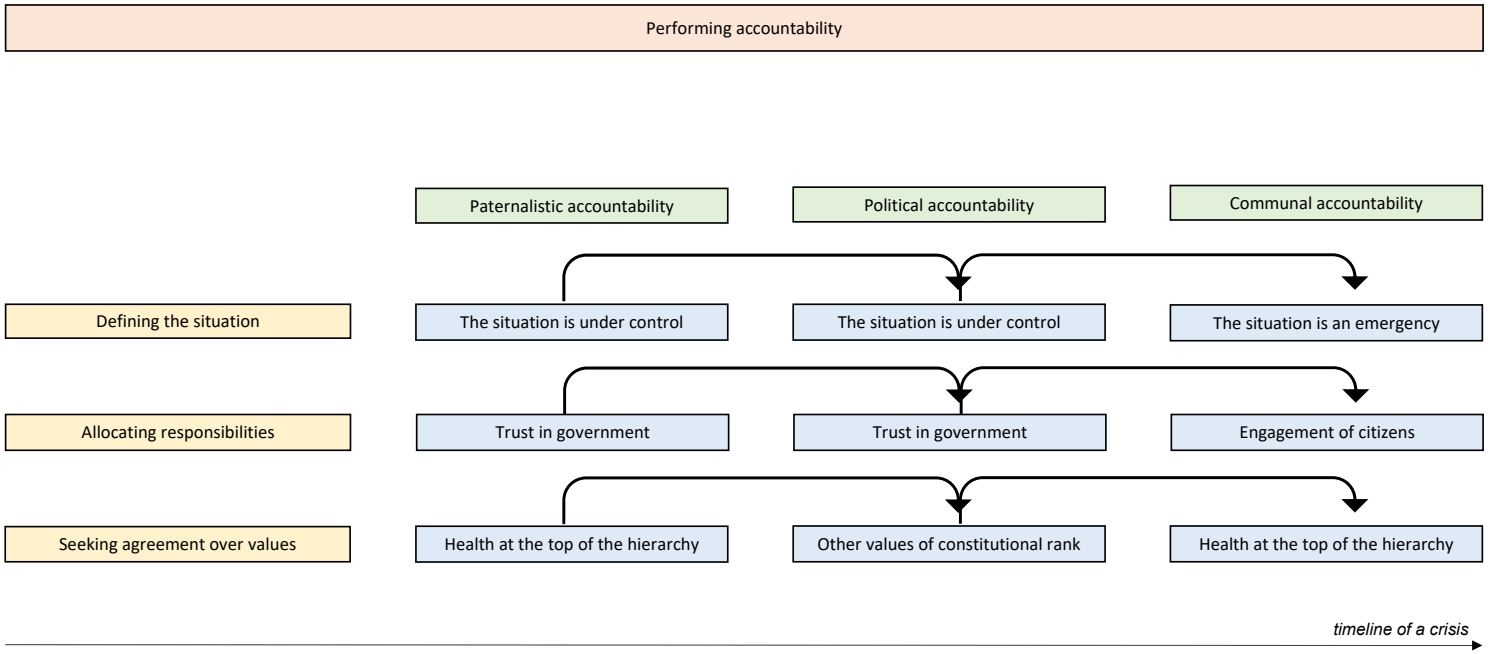
Figure 1. Data structure



This figure shows the data structure, with 1st-order codes, 2nd-order theoretical concepts, and aggregate dimensions.

Figure 2. Performing accountability during a crisis



This figure presents a model that shows how government accountability for ending a crisis evolves over time through a sequence of performances. Performances aim at defining the crisis, reaching consensus over values, and appeal to an audience. Different combinations of the elements of a performance accompany different ways of 'performing' the government accountability duty.

Table 1. Details on the source material

#	Actor	Type	Date
1	PM	PC	30/1
2	PM	DP	31/1
3	CPD	DP	31/1
4	CPD	PC	5/2
5	PM	DP	6/2
6	CPD	PC	18/2
7	PM	PC	22/2
8	CPD	PC	23/2
9	CPD	PC	23/2
10	PM	DP	24/2
11	CPD	PC	24/2
12	CPD	PC	24/2
13	PM	DP	25/2
14	PM	PC	25/2
15	CPD	PC	25/2
16	CPD	PC	25/2
17	CPD	PC	26/2
18	CPD	PC	26/2
19	CPD	PC	27/2
20	CPD	PC	27/2
21	CPD	PC	28/2
22	CPD	PC	29/2
23	CPD	PC	1/3
24	CPD	PC	2/3
25	CPD	PC	3/3
26	PM	PC	4/3
27	PM	S	4/3
28	CPD	PC	4/3
29	PM	PC	5/3
30	CPD	PC	5/3
31	CPD	PC	6/3
32	PM	PC	7/3
33	CPD	PC	7/3
34	CPD	PC	8/3
35	PM	PC	9/3
36	CPD	PC	9/3
37	CPD	PC	10/3
38	PM	PC	11/3
39	PM	S	11/3
40	CPD	PC	11/3
41	CPD	PC	12/3
42	CPD	PC	13/3
43	CPD	PC	14/3
44	CPD	PC	15/3
45	PM	PC	16/3
46	CPD	PC	16/3
47	CPD	PC	17/3
48	CPD	PC	18/3
49	CPD	PC	19/3
50	CPD	PC	20/3
51	PM	S	21/3
52	CPD	PC	21/3

This table lists the performances collected for this study. PM is the Prime Minister; CPD is the Civic Protection Department. PC denotes Press Conferences; DP denotes Declarations to the Press; S denotes Speeches.