

Account(share)ability through social media during the COVID-19 emergency: the case of universities

Eleonora Masiero

*Department of Economics, Management, Mathematics and Statistics
“Bruno de Finetti”, University of Trieste, Trieste, Italy*

Giulia Leoni

Department of Economics, University of Genoa, Genoa, Italy, and

Carlo Bagnoli

Department of Management, Università Ca’ Foscari, Venice, Italy

Abstract

Purpose – This paper aims at exploring how and to what extent universities enlisted Facebook, a social media platform, in the discharging and shaping of their accountability during the COVID-19 emergency.

Design/methodology/approach – Drawing on the literature on accountability in the virtual world and crises, a netnographic analysis of the Facebook postings by a sample of Italian universities is performed to identify and interpret the accountability discharged via social media platforms by universities during the COVID-19 pandemic.

Findings – Universities used social media in a range of modes, from conveying simple instructions to rendering traditional accountability for their conduct during the crisis. However, in various Facebook postings, they give voice to various stakeholders’ thoughts and experiences, thereby completely reversing the traditional accountability relationship and making the various stakeholders feel included in the university community.

Practical implications – Social media can constitute a useful tool for organizations willing to deploy different modes of accountabilities, according to what is required by the specific situation. In the authors’ case, social media provided a forum for account-sharing during a critical situation that was common to both the account giver and the recipient.

Originality/value – To the best of the authors’ knowledge, this is the first study to investigate the use of social media by universities for accountability purposes and to reveal their possibilities in supporting more ethical forms of accountability.

Keywords COVID-19, University, Accountability, Social media, Higher education

1. Introduction

The outbreak of the COVID-19 pandemic has resulted in a severe health emergency that has profoundly and globally impacted the life and activities of individuals and organizations,

leading to necessary and rapid changes in individual and organizational routines and behaviors. Since the World Health Organization (WHO) declared COVID-19 a global pandemic, from March 2020, tough lockdown measures were introduced worldwide to reduce human interactions and avoid infections. Since the outbreak of the virus, society, organizations, institutions and governments were forced to replace face-to-face activities with online ones to continue pursuing their missions, operations and activities.

Among the most affected organizations, universities have been compelled to a rapid transition to online learning and teaching activities to limit the risks of contamination for their students and teachers. Globally, universities had to interrupt any face-to-face activity and find new or different ways to communicate and report on their services and activities to their stakeholders, especially their students that could not physically experience such activities. Italian universities were no exception. Indeed, with the outbreak of the pandemic in March 2020, Italian universities were just starting the second semester and were forced to rapidly move to online teaching as well. Facing the ongoing health emergency and the highly uncertain context related to the continuous evolution of COVID-19, Italian universities had to adapt to the new situation to continue to function. They have resourced online communication and social media to replace day-to-day interactions and provide continuous information throughout the various pandemic phases.

The COVID-19 emergency did not solely impact the academics' teaching and learning practices (Favale *et al.*, 2020; Fiorentino and Salvatori, 2020; Novara *et al.*, 2021; Ricci, 2021; Sangster *et al.*, 2020; Tejedor *et al.*, 2020) but also profoundly affected staff and students' daily interactions (Favale *et al.*, 2020; Luppi *et al.*, 2020; Luporini, 2020; Novara *et al.*, 2021) and consequently, universities' accountability (Arcidiacono and Agueli, 2020; Nicolò *et al.*, 2021). The sudden transfer of entire academic activities from a face-to-face mode to a digital one has inevitably caused a lack of interaction and the need for digital tools to support primary education, as well as the replacement of traditional channels for communicating and discharging universities' accountability to their various stakeholders.

While the Internet provides a space for the unilateral provision of accountability (Agostino *et al.*, 2021; Gallhofer and Haslam, 2006), social media are more interactive tools that not only facilitate the discharge of accountability but also stakeholders' dialogue, engagement and participation (Agostino and Sidorova, 2017; Bellucci and Manetti, 2017; Manetti and Bellucci, 2016; Manetti *et al.*, 2017; Bellucci *et al.*, 2019). Indeed, recent research on accountability during COVID-19 has found that social media have been increasingly introduced by various types of organizations and institutions to discharge their accountability and to engage and prompt their stakeholders (Landi *et al.*, 2021; Li *et al.*, 2021; Chong and Momin, 2021). Findings also reveal that it has been increasingly used as a replacement for citizens' daily social interaction and debate, with Facebook leading this upsurge (Trevisan *et al.*, 2021). Universities have been no exception. Indeed, they had already started to use regular websites as an additional and engaging means of discharging their accountability (Chen and Bryer, 2012), especially in relation to intellectual capital is concerned (Manes-Rossi *et al.*, 2018; Nicolò *et al.*, 2020, 2021). However, little is still known about the use of social media platforms by universities during the COVID-19 emergency. Whilst only one initial study has investigated the successful use of Twitter by UK universities to support online teaching, assessments and students' experience (Edghiem *et al.*, 2020), there is to date no evidence on whether and how universities relied on social media as means of accountability and dialogue during the pandemic.

Thus, this work aims to explore the role of social media in the discharge of universities' accountability during the COVID-19 pandemic. In so doing, the research focuses on a sample of Italian universities' Facebook pages to investigate the accountability and interactions that developed on this social media platform during the COVID-19 pandemic. Facebook has been the most frequently used during the pandemic (Trevisan *et al.*, 2021) and is known in many countries by people of every age. It is also heavily used by students to gather information on

universities, as opposed to official universities' web pages, being considered more credible, direct and informal (Ismaglova and Doneddu, 2018) [1].

To achieve its aim, the study makes use of netnography to collect and analyze the content of the Facebook pages of a sample of universities during the first year of the COVID-19 pandemic. Netnography is a digital ethnography that allows for large data collections and interpretation via the immersion in online communities and the continuous iteration and juxtaposition with the literature. It is deemed particularly useful to interpret the discharge, development and modes of accountability in digital environments (Jeacle, 2021). With its findings, this work sheds light on the role of social media in shaping the accountability of universities in times of emergency and contributes to two different streams of research. On the one hand, it contributes to the literature that has started to investigate the use of the internet and digital tools by universities as a vehicle for their accountability (Chen and Bryer, 2012), not limited to intellectual capital reporting purposes (Manes-Rossi *et al.*, 2018; Nicolò *et al.*, 2020, 2021). On the other hand, it provides contributions to the existing literature on the role of accountability in times of disasters and crises (Lai *et al.*, 2014; Sargiacomo *et al.*, 2014; Taylor *et al.*, 2014) and on the use of social media to facilitate the discharge of accountability and stakeholder engagement (Agostino *et al.*, 2021; Bellucci and Manetti, 2017; Manetti and Bellucci, 2016; Manetti *et al.*, 2017; Bellucci *et al.*, 2019). In so doing, it also widens the initial findings on the use of social media for accountability in COVID-19 times (Leoni *et al.*, 2021; Landi *et al.*, 2022; Li *et al.*, 2021; Chong and Momin, 2021).

The paper is organized as follows. Section 2 examines the background literature on accountability in the virtual world and the role of social media during crises. Section 3 describes the evolution of the COVID-19 pandemic in Italy and its repercussions on the reorganization of higher education. Section 4 presents the methodology adopted in this paper, while Section 5 illustrates and discusses the research findings. Section 6 concludes the paper.

2. Background literature

2.1 Accountability in a virtual world

In a broad sense, accountability is the process of “giving and demanding of reasons for conduct” (Roberts and Scapens, 1985, p. 447), and it constitutes a mechanism that enables the contribution of information by participants to the accountability process. Accountability can be viewed as a relational issue where an actor is made accountable to and held responsible by others (Ebrahim, 2003a, 2003b; Najam, 1996). However, this ability to provide an account should not be merely conceived as a set of accounting techniques, financial numbers and key performance indicators aimed at facilitating rapid evaluations and control at a distance over people and things (Kurunmäki and Miller, 2006; Miller and Rose, 2008; Tsahuridu and Carnegie, 2018). In such a guise, the moral nature of accountability is undermined because it neglects to provide an account to all the stakeholders who are affected by an organization's activity, although the moral responsibility is what generated the need for the giving and demanding of accountability in the first place (Everett and Friesen, 2010; Shearer, 2002).

Consequently, many accounting scholars have called for “a more ‘intelligent’ form of accountability [. . .], one that is reflexive, incoherent, socially significant and acknowledges [our] interdependence” (Gibbon, 2012, p. 202). Such accountability is more ethical, and the accountable self understands that he/she is accountable for a social good (Shearer, 2002) and is considerate of others rather than his/her self-interest (Roberts, 2009). By promoting a dialogue between an individual or an organization and its stakeholders (Cooper and Owen, 2007), accountability may foster a reciprocal understanding of their different circumstances and better direct the actions of the accountable self (Messner, 2009; Roberts, 1991). To this

end, organizations should aim for a social form of accountability that fosters “the democratic ideals of stakeholder representation and influence” (Gibbon, 2012, p. 203), that includes non-financial and other disclosures in the public interest and that can be discharged via other means of account-giving, such as “everyday conversations” and corporate narratives (Boland and Schultze, 1996; Brennan and Merkl-Davies, 2018; Masiero *et al.*, 2020; Masiero, 2020; McKernan and MacLulich, 2004; Munro, 1996, p. 2; Roberts, 1996). This social form of accountability is the one where the accountable self has understood his/her responsibility toward the others (stakeholder) and fosters a dialogue with the forum, not necessarily derived from accounting practices (Cooper and Owen, 2007; Dillard and Vinnari, 2019; Roberts, 2009).

Recent accounting scholarship has started to focus on the virtual world as a setting where dialogical and moral forms of accountability can develop (Bellucci and Manetti, 2017; Gullberg and Weinryb, 2021; Jeacle, 2021; Scott and Orlikowski, 2012), thereby potentially disseminating and democratizing social accountability processes (Neu *et al.*, 2019). Before the exponential diffusion of social media and digital platforms, the internet was depicted by accounting scholarship as a tool for the unilateral provision of accountability, determined only by the account provider (Brennan and Merkl-Davies, 2018; Gallhofer and Haslam, 2006; Neu *et al.*, 2001; Unerman and Bennett, 2004). However, as social media allow a more interactive form of communication between the account provider and the account receiver, they have recently surged as a new dialogical means of (corporate) accountability (Arnaboldi *et al.*, 2017; Brennan and Merkl-Davies, 2018) that can contribute to the realization of a more ethical and democratic form of accountability (Neu *et al.*, 2019). As a result, various online communities and social media have been investigated by accounting scholars to unpack their accountability potential (Agostino and Sidorova, 2017; Manetti *et al.*, 2017; Bellucci and Manetti, 2017; Bellucci *et al.*, 2019; Manetti and Bellucci, 2016; Manetti, She and Michelin, 2019; Scott and Orlikowski, 2012).

Differently from corporate reports or press releases, social media such as Facebook and Twitter allow organizations to provide accounts to a wider audience of digital users that can also interact and respond to such accounts, thus fostering a dialogue within the forum. Facebook is a digital platform where digital users exchange personal and professional information, and it has been found to provide a forum for corporations to exert action on distant customers (Agostino and Sidorova, 2017). In the not-for-profit sector, Facebook has been found to warrant a dialogic platform where stakeholders can participate in conversations fostered by the organization (Bellucci and Manetti, 2017), can shape the organization’s actions at a distance (Gullberg and Weinryb, 2021) or engage top-ranked universities’ stakeholders (Bellucci *et al.*, 2019). The growing interest in the role of social media has also entered the public sector realm. As more and more public sector organizations are using social media to inform the public and “encourage greater participation in various societal debates” (Bellucci and Manetti, 2017, p. 991), research has found that social media such as Facebook are used as a mechanism of public information and stakeholder engagement by Canadian and American public transportation agencies (Manetti *et al.*, 2017).

Although investigating different organizations and contexts, the above studies demonstrate that the massive expansion of the Internet and its related digital technologies are shaping accounting as a technical, social and moral practice (Hopwood, 1994; Carnegie *et al.*, 2021a). As the virtual world offers individuals and organizations new means to provide accounts, it becomes paramount for accounting scholars to engage with this realm and to investigate the modes of accountability that are being adopted or are emerging in these virtual contexts (Jeacle, 2021). In this work, we refer to modes of accountability to

indicate the various ways people and organizations engage in accountability relations including a broad variety of messages and contents. While we accord due reference to the accountability literature, we intend to maintain an explorative approach and let the modes of accountability emerge inductively through the data analysis instead of constructing *a priori* categories.

2.2 Accountability during crises: the role of social media

Accounting scholarship has only recently begun to consider how accounting and accountability practices can affect and are affected by emergencies, crises and natural disasters. The first effort to consider the role of accounting and accountability in natural disasters and humanitarian crises dates to 2014, with the publication of a special issue of critical perspectives on accounting on the theme (Sargiacomo, 2014). Among the contributions, one investigated the accounts provided during a flood relief program to find they were socially constructed by involving the flood victims in the account-giving through a continuous dialogue (Lai *et al.*, 2014). Another study focused on the downward accountability that was discharged to the donors of various non governmental organizations (NGOs) that helped in the immediate intervention and subsequent relief program in the aftermath of the Black Friday Bushfire in Australia (Taylor *et al.*, 2014). Further, looking at the Hurricane Katrina disaster, the accountability of the disaster response was found to have prioritized calculative forms of accountability, thereby undermining its moral role (Baker, 2014). Following these early studies, more recent studies consider accounting and accountability practices in times of emergency. For instance, Perkiss and Moerman (2020) reconsidered the Hurricane Katrina disaster and revealed how accountability can be leveraged to hide and neglect the achievement of the common good.

While these contributions demonstrate that in emergency contexts, social and moral forms of accountability may flourish because of the sense of responsibility, solidarity and cooperation that emerges among individuals, organizations and institutions during a crisis, they mainly focused on emergencies that are confined within a certain community or territory. Inversely, the current and unprecedented emergency of COVID-19 is a global crisis that is threatening the entire world population's health and safety and has hit the whole society at all levels, including individuals, businesses of any size, for-profit and not-for-profit organizations, public sector, governments and public institutions (Leoni *et al.*, 2021). Scholarly research in accounting and accountability is faced with the need to investigate the impacts of this global crisis from multiple organizational and global perspectives.

Among the various contributions to accounting and accountability during the COVID-19 pandemic, some studies are particularly relevant as they provide new insights on modes and means of accountability that surged because of the COVID-19 emergency. One study found that in the UK, traditional public accountability of the government was suspended but replaced by informal forms of accountability facilitated by active and engaged civil society actors (Sian and Smyth, 2021). Similarly, during the emergency, counter-accounts by NGOs provided a tool to expose the rhetoric of fashion retailers and expose injustice to vulnerable workers (Ahmad *et al.*, 2022). In the same context, Li *et al.* (2021) found that political, organizational and moral forms of accountability developed in the garment industry via a digital platform that allowed for an open dialogue and created more awareness about human rights.

Other works also provide evidence of the important role played by digital tools and social media in facilitating accountability during the COVID-19 crisis. Indeed, social media were found to facilitate the accountability and transparency of barter and goods exchanges that developed in Fiji in response to the pandemic (Finau and Scobie, 2021). Furthermore, social

media were found to facilitate citizen engagement by their respective governments during the pandemic (Chen *et al.*, 2020). In a similar vein, in Italy, New Zealand and the UK, social media were used by public health agencies to engage citizens in the fight against COVID-19 (Landi *et al.*, 2021). This was done with greater success in New Zealand, where accountability has been discharged by the government to convey a clear, unambiguous and non-contradictory message, thereby successfully enforcing new COVID restrictions (De Villiers and Molinari, 2021). Finally, the accountability of the COVID death toll around the world has been analyzed via an online ethnography to reveal how the dead count is a form of accountability based on the idea that the repetition in mourning is a way to honor the dead, the dying and the living (Yu, 2021).

All in all, some of these studies focus on the power of social media to engage stakeholders – citizens in particular – in the fight against COVID-19, while others investigate the ability of social media to facilitate accountability by providing an alternative tool for its deployment. Such results provide initial evidence regarding the implications of social media for our scholarly understanding of accountability in a broad sense, especially as far as the quest for more ethical accountability is concerned. However, evidence is still scant with regards to the power of social media during the COVID-19 emergency in the context of universities. This is surprising if one cares to consider universities as large organizations with a relevant social impact and their central role in the economic development of a country, given their main function of educating the next generation of professionals (Alexander, 2000; Brennan *et al.*, 2004; Parker, 2013). Thereby they are more and more required to provide an account of their activities and their impacts on their stakeholders and on the society at large (Ramírez and Tejada, 2019; Rowlands, 2013; Taylor, 2013). While some research has found that during the pandemic, Italian universities used their websites to communicate not only with the academic staff and students but also with the community (Nicolò *et al.*, 2021), this research focuses on the use of social media by universities as a tool for deploying accountabilities in times of emergency. Thus, this investigation intends to analyze the role of Facebook, a social media platform, in the construction and shaping of universities' accountability during the COVID-19 emergency.

3. Setting the context: COVID-19 and higher education in Italy

Italy has been one of the first countries in the world to be stricken by the COVID-19 virus and paid a great price in terms of victims and infections. It suffered many losses because of the general unpreparedness in confronting an unknown virus, but it also set a good example for many other countries in Europe and the rest of the World in imposing strict measures to contain the pandemic. At the time of writing, Italy and the rest of the world are still dealing with the fight against the pandemic with a large vaccination campaign and continuous monitoring of the infections. It is possible to identify five different pandemic phases in Italy from February 2020 to the end of April 2021 (Table 1) [2].

On February 21st, 2020, the recording of the first COVID-19 infection in Italy opened the so-called Phase 1 (or acute phase) of the pandemic in that country. On this date, Italian universities were at the start of the second semester and discontinued any face-to-face teaching, hoping the halt was only temporary. With the rapid increase of infections, a national lockdown was imposed by the Italian government from March 11th, 2020. The tough measures required to drastically stop social interactions prohibited all social, work and economic activity with the exclusion of the vital ones only. This also forced universities to drop their face-to-face activities and move online.

The strict lockdown lasted until May 3rd, 2020, which signaled the end of Phase 2 (or post-acute Phase). During Phase 2, Italian universities were forced to completely close all

educational sites and move any learning, teaching and assessment activities online, while usual sites for social interactions and communication were inaccessible. On May 4th, Phase 3 (or Transition Phase) started and entailed a slow return to social interactions, with more shops re-opening and productive activities recommencing. However, while slowly re-opening for personnel, universities campuses were still closed to students and all teaching activities were carried on online. Phase 3 lasted until the end of September 2020, and during this phase, Italy recorded very few cases and the prospect of re-opening the schools of every level in the entire country began to emerge. However, signs of a second wave of infections caused the government to re-introduce the strict restrictions across the entire country. From September 2020, Italy entered a fourth phase of the pandemic, also known as a second-wave phase. In Phase 4, universities were forced to continue with online teaching.

While in several parts of the world, universities are private organizations (usually not-for-profit), most Italian universities are part of the public administration, thereby funded and administered by the Italian Government. In contrast to universities in many other countries, Italian universities do not rely heavily on international students, as most of the courses are taught in Italian and students are mainly local. So Italian universities did not experience a drastic fall in enrollments as, for instance, Australian universities (Carnegie *et al.*, 2021b). Rather they saw an positive increment in enrollments of about 4.43% nationwide in comparison with the previous year [3]. However, similarly to universities worldwide, Italian universities had to interrupt any face-to-face activity and find new or different ways to communicate and report on their services and activities to their stakeholders, especially their students that could not physically experience such activities face-to-face. They have resourced online communication and social media to replace the day-to-day interactions and provide continuous information throughout the various pandemic phases.

4. Methodology

To analyze how and to what extent Italian universities enlisted Facebook to discharge their accountability during the COVID-19 emergency to make up for the lack of daily-based and face-to-face communication, the study makes use of netnography (Kozinets, 2002). Netnography is a relatively new methodology in accounting research that entails a digital ethnography to observe and experience a specific online environment, collect and analyze digital data, posts, comments and reactions to provide insights into a specific phenomenon. Similarly to ethnography, netnography is aimed to respond to “how” questions rather than “why” (Chua, 1988) and the interpretation of the collected data depends upon the researchers’ immersion in the field and their conceptual skill set (Dey, 2017). While netnography is widely used in marketing research (Kozinets, 2015), it has already proved useful also in accounting and management studies (Jeacle, 2021; Leoni and Parker, 2019;

Name of the pandemic phase	Period of observation	Total posts	Total likes	Total shares	Total comments
Phase 1 – Acute Phase	February 1st, 2020–March 20th, 2020	19	6,360	1,533	254
Phase 2 – Post-Acute Phase	March 21st, 2020–May 3rd, 2020	50	10,970	3,589	327
Phase 3 – Transition Phase	May 4th, 2020–September 30th, 2020	83	9,970	2,046	312
Phase 4 - Second Epidemic Wave	October 1st, 2020–January 12th, 2021	31	3,344	580	67
Phase 5 - Pandemic continues	January 13th, 2021–March 31st, 2021	27	3,664	677	274
<i>Overall period - total</i>	<i>February 1st, 2020–March 31st, 2021</i>	<i>210</i>	<i>34,308</i>	<i>8,425</i>	<i>1,234</i>

Table 1. Pandemic phases and number of online postings, reactions, shares and comments

Jeacle and Carter, 2011). We deem this methodology particularly useful for our study on the accountability of universities during the pandemic. Firstly, as “new modes of accountability are emerging in the virtual world” (Jeacle, 2021, p. 96), netnography provides accounting researchers with the relevant tools to track and observe the discharge of accountability via digital platforms to further understand how and to which end accountability is shaped. Secondly, as this methodology allows the collection of rich data that encompasses a wide audience of users (Jeacle, 2021), it can generate further insights into the role of social media as a disclosure and accountability tool in a context where non-financial information is deemed relevant, such as not-for-profit organizations.

In practice, netnography allows the researcher to collect rich data, by observing digital users’ behavior naturally and economically and without being intrusive (Kozinets, 2002). Generally, the netnographic methodology includes five steps (Kozinets, 2002), as follows:

- (1) entrée;
- (2) data collection;
- (3) data analysis and interpretation;
- (4) research ethics; and
- (5) member checks (Kozinets, 2002).

However, some steps may be eliminated (Costello *et al.*, 2017) according to the netnographer’s approach (i.e. participatory vs nonparticipatory) and the restrictiveness of the online community under investigation (i.e. public vs private).

In our research, we used netnography to collect and analyze data by observing the behavior of the universities and their Facebook pages users during the first year of the COVID-19 pandemic to observe how and to what extent Facebook has constituted a means of accountability for universities and their stakeholders. We chose to maintain a passive non-participatory approach so as not to be intrusive and to avoid the risk of influencing users’ online behavior. Also, the Facebook pages were all public and all posts, comments and reactions were publicly available. However, anonymity was granted to the universities and all the users. Accordingly, as per the entrée stage, the researchers did not declare their presence to the community, but simply familiarised themselves with the Facebook page.

For the data collection stage, the researchers targeted three universities located in Italy, each one randomly selected from their geographical area of reference. Anonymity is granted to each institution by referring to the three universities as University A, B and C. According to the sampling, university A is located in the North of Italy, university B is located in Central Italy and university C is in Southern Italy. The researchers accessed repeatedly the three universities’ official Facebook pages from June 2020 until March 2021 and collected all posts that included at least one of the following keywords “Covid” and *Emergenza* (English translation: Emergency) published from February 13, 2020, to March 30, 2021, including users’ comments, likes and shares for each post. During the multiple accesses, they also observed the evolution of each Facebook page and the frequency of posting and took field notes. The selected period enabled the researchers to observe how, because the outbreak of COVID-19, universities have constructed and discharged their accountability on the Facebook social media platform. In this instance, the collected data are archival as they are communications and postings of Facebook users that happened before the researchers entered the Facebook pages.

The data analysis and interpretation stage can be conducted in parallel to the data collection and the taking of field notes and may require an iterative process of constant meandering among data, literature and interpretation (Kozinets, 2002; Jeacle, 2021). In this

study, the data were manually coded to identify the core themes of the contents of the online postings. The coding was initially done separately by two of the authors, then codes were discussed and compared between the two researchers for homogeneity. The data were then interpreted by constantly moving back and forth among elicited themes from the online postings, field notes and the literature on accountabilities in digital contexts and during crises (Jeacle, 2021). Finally, the stage members' checks were not performed because of the non-participatory approach of the analysis. With regards to research ethics, strict ethics requirements are not applicable in this context (Langer and Beckman, 2005), as posts, comments and users' profile pictures are publicly available on the Facebook pages of the universities under investigation. However, we maintain complete anonymity for the sample universities, which were renamed universities "A," "B" and "C" and to their social media users.

5. Social media and universities accountability in COVID-19 times: results from the netnographic analysis

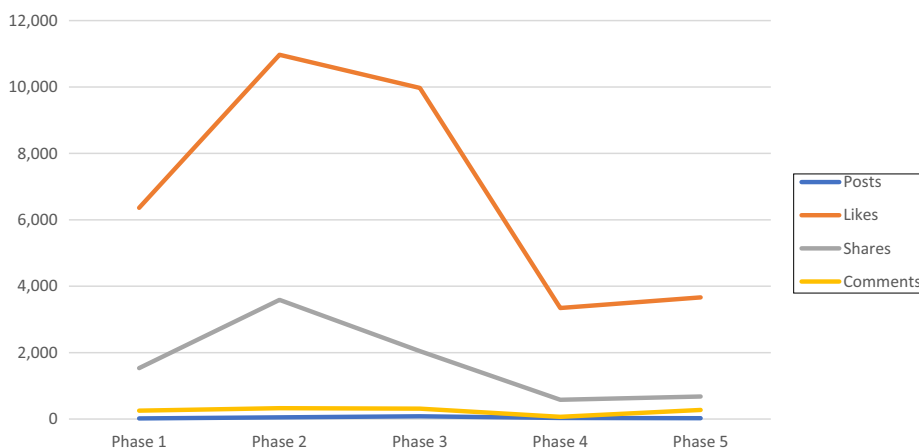
This section discusses the findings from the netnographic analysis conducted on the Facebook pages of the three sampled universities over the period February 2020 to March 2021. The first sub-section presents an overview of Facebook activity and reactivity and provides a general understanding of the phenomenon under study and its relevance for the aim of this investigation. The second sub-section reflects on the emerging themes from the universities' Facebook posts during the five pandemic phases and presents the interpretative findings from the netnographic analysis, drawing on the literature on accountability in the virtual world and disasters.

5.1 Facebook postings by Italian universities during the COVID-19 pandemic

To analyze the long pandemic period under consideration (62 weeks from February 2020 to March 2021), we referred to the five pandemic phases (Table 1) that were identified by the Public Health Italian Agency and presented in the Section 3. Further, to gather an initial understanding of the relevance of the phenomenon, the number of online posts and related comments, shares and reactions by phase were considered. The online posts represent the Facebook activity of each university during the pandemic. For every post, Facebook users can react with three actions that differ according to the different levels of engagement required by the users. Users can simply acknowledge the post by reacting with a "like", they can disseminate the post to their own personal Facebook network by sharing it, or they can engage directly by posting a comment to the post. The likes, shares and comments represent the "reactivity" to the online posting by the users of each university's Facebook page. Although this study focuses on how the universities shaped their accountability via social media posting during the COVID-19 emergency, the reactivity of their users is considered as it reflects the relevance of the various accountability themes.

During the whole period under investigation, a total of 210 Facebook posts and related 34,308 likes, 8,425 shares and 1,234 comments were collected. It is noticed that the online postings, as well as their related reactions, increased in number in the second and third phases of the pandemic (from March 11th, 2020, to September 30th, 2020), corresponding to the first COVID-19 lockdown in Italy and the initial ease of the restrictions (Figure 1). The fourth and fifth phases, corresponding to the second wave of infections and the return to lockdown measures, show a lower number of Facebook activity and reactivity, which may suggest a change in the use of such a platform as an accountability outlet. Indeed, universities and their stakeholders, especially students, were more prepared to deal with the

Figure 1.
Changing trend of the online postings, reactions, shares and comments during the pandemic phases



reestablished restrictions and the online teaching and learning, thereby needing less accountability and support from their institutions.

It could be noticed how the online posting by the universities is relatively small if compared to the users' engagement with it, which is represented by likes, shares and comments. This confirms the power of Facebook as a stakeholder engagement tool (Agostino and Sidorova, 2017; Bellucci and Manetti, 2017; Gullberg and Weinryb, 2021; Manetti *et al.*, 2017) that prompts users' reactions, up to the dissemination to their networks through sharing. Reactions are considered an indicator of the importance of the accountability content discharged by the university for its stakeholders.

If considered separately, the three universities show a different usage of their Facebook page, with a higher frequency of posting for universities A and B in comparison to university C, thereby suggesting variability in the use of Facebook by universities.

5.2 Universities' Facebook postings during COVID-19: emerging accountabilities

The iterative process of observation of the universities' postings and the accountability literature on social media and disasters provides insights into four modes of accountability adopted by the Italian universities.

5.2.1 Standard communication. Especially at the very start of the pandemic, the social media platform was used as a simple means for standard communication of alerts and announcements about university closures. Facebook was used by all three sampled universities as a communication tool to reach the widest audience possible in an unprecedented time of emergency:

Exams, degree dissertations and academic lessons are suspended starting from February 24 until March 1. All university study rooms and libraries are closed to the public (university A, February 23rd, 2020).

To reduce the risk of contagion and to facilitate the students with transportation issues, the university B suspend the teaching activities from 24 to 29 February included and the postpone the events "***" and the "Career Day" initiatives. Everyone is invited to adopt a responsible behavior by following the disposition of the Ministry of Health and the Superior Health Institute that are provided on the following page (university B, February 23rd, 2020).

The university buildings of the city of *** suspend the activities and remain closed between the 27 and 28 February 2020 (university C, February 27th, 2020).

This use of social media as standard communication tools is limited to the early stages of the emergency, which was a highly uncertain time for the universities and their stakeholders. Such mode repeated also in May 2020 and October 2020, when restrictions were eased and reintroduced, respectively. In these posts, accountability is intended more like a standard communication deployed through social media for their ability to quickly reach the target audience. While this is consistent with previous studies on the use of Facebook as a means for informal communication (Ismagilova and Doneddu, 2018), this use of social media is quite limited in terms of accountability and seems to contradict previous literature on the use of social media for accountability purposes (Agostino *et al.*, 2021; Bellucci and Manetti, 2017; Manetti and Bellucci, 2016; Manetti *et al.*, 2017; Bellucci *et al.*, 2019).

5.2.2 Traditional accountability. Several posts provided accounts of the universities' conduct and actions throughout the five pandemic phases, thus providing evidence of traditional modes of accountability rendered through social media. Some of these traditional accountability posts also considered financial aspects, such as the increase in financial aid to students because of the pandemic emergency. Such a mode of accountability started to appear during Phase 2 and 3. For instance:

We have allocated 100 thousand euros to support four new research projects related to the COVID-19 emergency! An annual research grant will be awarded to a young researcher who tackles the major issues raised by the COVID-19 pandemic with innovative and multidisciplinary approaches. (university A, April 10, 2020).

To help those in financial distress because of the COVID-19 emergency, during the academic year 2020/2021 the university will provide 640.000 euros to the disadvantaged students, instead of the 200.000 previously provided. (university B, May 14, 2020).

Some other posts instead provided non-financial accounts of the online teaching activities and underline the success in achieving the digital transition during the emergency:

We are proud of the numbers of our online teaching: updated data speaks of 140,000 hours of lessons consumed on average per day, with 2,782 courses activated. We held 202 graduation sessions online, which saw 1,510 students graduate and 7,916 exams were also taken (university A, March 28, 2020).

While these posts provide evidence that Facebook was leveraged by the universities to discharge accountability during the emergency, they highlight the provision of a traditional form of accountability aimed at depicting the organization's performance. The discharge of accountability regarding institutional achievements and augmented support to the academic community is consistent with previous findings on traditional forms of accountability around the universities' mission (Ramírez and Tejada, 2019) and the reporting of their intellectual capital (Manes-Rossi *et al.*, 2018; Nicolò *et al.*, 2020, 2021) to their community of reference.

5.2.3 Social (impact) accountability. The analysis also highlights how the Facebook posts were used to discharge social accountabilities about the social impacts of the universities that were especially heightened during the pandemic. Indeed, many posts provided accounts of the knowledge creation and dissemination conveyed by the universities, as well as their social commitment and impact. This is not surprising if one cares to consider that universities aim to advance human knowledge with their research and, in so doing, to benefit the entire society (Alexander, 2000; Brennan *et al.*, 2004; Parker, 2013). While in

regular times they can provide accounts of such activities through sustainability and social reports (Nicolò *et al.*, 2021), during an emergency such as COVID-19, universities are found to rely on social media platforms to provide timely evidence of their contribution to social impact and growth. We found that many posts during the various phases of the pandemic aimed to provide an account of the contribution of the universities to the fight against COVID-19, either as knowledge dissemination about the pandemic or as improvement of social conditions.

Many are the initiatives by universities A and B to disseminate the new knowledge about the pandemic and the COVID-19 virus to a wider audience, which included students, academics, governmental institutions and the local and global community. The posts were regular throughout the various phases. The posts were aimed at bringing awareness and announcing the various initiatives, but they also provided accounts of the universities' commitments toward knowledge dissemination for the benefit of society:

How do you navigate the data? What is a moving average? What does disease incidence mean? "The fundamentals" is a small guide, created by the professors of the Department of Statistical Sciences – of the university A, on some of the words and concepts that have come to the fore during the past weeks of emergency linked to the Covid 19 pandemic (university A, May 30, 2020).

The pandemic has created a great deal of media noise, leading students and citizens to find themselves in a sea of information that sometimes is even conflicting. Thus, we created "Focus Coronavirus - The voice of the university A", our new project to properly inform at the time of COVID-19 (university A, November 20, 2020).

To better understand the situation: here there is an updated picture of the COVID-19 epidemic's trend in Italy. Graphs and maps are based on a statistical analysis of the data provided daily by the Civil Protection (university B, April 15, 2020).

Alongside knowledge dissemination, various posts accounted for the practical contributions made by the universities in the fight against COVID-19 for the benefit of the local community as well as the entire society. By providing an account of their actions, prototypes or research results, universities discharged accountability for their practical social impact, highlighting how they were succeeding in improving social benefit. All three sampled universities discharged accountability for their social impact, although with different levels of detail:

There is a group of psychologists from our university available for the citizens, to help them in this period of isolation. Find all the information for free psychological support on the Emergency - Psychologists online page (university A, March 24, 2020).

We have developed a mathematical model to stem the virus!

(university A, August 26, 2020).

A respirator for two patients, thanks to the prototype that was successfully tested at the XXX Polyclinic. Designed by Professor [name of the professor] of university B, the respirator is a very precious device to fight the COVID-19 epidemic, a disease that causes pneumonia and severe breathing difficulties (university B, March 20, 2020).

At university C was developed new antibodies for COVID-19 therapy (university C, July 9, 2020).

The online posting activity on knowledge dissemination and social impact was more frequent and detailed for universities A and B in comparison with university C. It appears that university C used Facebook more as a communication tool rather than exploiting its full accountability potential:

Global consortium for chemosensory research (GCCR) - Respiratory diseases, COVID-19 and olfaction (university C, April 27, 2020).

Event about the COVID-19 Emergency. Evolutionary and educational repercussions (university C, September 14, 2020).

5.2.4 Reverse accountability. Several posts from universities A and B were interestingly found not to be about the university's actions and conducts, but rather about their stakeholders' thoughts, actions and experiences, thereby completely reversing the accountability relationship. In so doing, the universities leveraged Facebook as a means to put their stakeholders center-stage, including their actions and conduct in the universities' accountabilities. For instance, from the very start of the emergency, both universities A and B regularly posted about the experiences of their students and academics dealing with the pandemic, thereby offering an account of their stakeholders' conduct, achievements and performance during the pandemic:

Congratulations ***! Our doctoral student has brilliantly passed the discussion on her doctoral thesis, with a particularity: she took the test via Skype. Originally from Wuhan, she had returned home to spend a holiday when the emergency of the Coronavirus epidemic broke out. But she did not lose heart: while following the medical prescriptions to the letter, she managed to complete her work with Prof *** of the Department of *** (university A, February 13, 2020).

We asked our professors to tell us how they are facing the challenge of online teaching. Many of them are creating lessons in front of the camera, to make them accessible to the students and to face these days of emergency together (university A, March 18, 2020).

The students tell us about their distance learning experience! Here's what [name of the students] told for [name of the project], a communication project of the Department of Civil, Construction and Environmental Engineering (university A, June 16, 2020).

When the emergency broke out, [name of the student], a student enrolled in the fifth year of Medicine and Surgery, was in Brussels for Erasmus. She chose to stay and joined a group of student volunteers to help one of the hospitals in the city: "it is an important opportunity to help overcome this emergency that involves us all" (university B, April 17, 2020).

The Erasmus students, enrolled in the fourth year of Medicine and Surgery, have decided to stay in Madrid to help as volunteers in the development of a research project for the treatment of patients with COVID-19. "We are happy to be able to help and it is a precious opportunity also from a training point of view" (university B, April 28, 2020).

In these posts, stakeholders' conduct becomes the very object of the accountability deployed by the universities. The "others" become protagonists of the accountability, which now includes accounts about the accountees, rather than the accountant. By leveraging the versatility of a social media such as Facebook, the universities accounted for their response to the pandemic in an inclusive and shared mode, by providing accounts of both the university's and its stakeholders' conduct. Although it has been frequently found that social media offer a dialogical tool for engaging stakeholders in various organizations

(Agostino and Sidorova, 2017; Bellucci and Manetti, 2017; Manetti and Bellucci, 2016; Manetti *et al.*, 2017; Bellucci *et al.*, 2019; Bellucci *et al.*, 2019) and during the COVID-19 pandemic (Chen *et al.*, 2020; Edghiem *et al.*, 2020; Fiorentino and Salvatori, 2020; Finau and Scobie, 2021; Landi *et al.*, 2021; Yu, 2021), in this instance, the various stakeholders are not simply offered a way to provide their opinions by commenting or reacting to the posts. Rather, they and their stories are accounted for as part of the university's accountability about the pandemic, thereby creating a stronger sense of community and shared experience. These findings are consistent with previous studies showing how emergencies foster a stronger sense of responsibility among individuals, organizations and institutions, thereby encouraging social forms of accountability (Lai *et al.*, 2014; Taylor *et al.*, 2014). However, our study finds that this sense of community and support develops also in global scale emergencies and can be fostered by the use of social media.

As a result, the netnographic analysis has shown that Facebook was exploited by universities to deploy a form of account(share)ability that includes the accounts of both the university's and its stakeholders' conduct during the pandemic. This is a more inclusive form of accountability where the accountor and the accountee are both protagonists and accounted for. To do so, the universities in their posting decide to share the personal experiences of their stakeholders during the pandemic to depict the commonality of the emergency, thereby fostering a stronger sense of community. This confirms the important role played by universities as repositories for students' anxiety, future planning and collective sharing of the voices in the fight against COVID-19 (Arcidiacono and Agueli, 2020). All in all, with the exclusion of the initial alerts, while some posts deploy a traditional form of accountability concerning financial and non-financial organizational performance, many other posts provide social and shared forms of accountability. The universities offer accounts of both their and their stakeholders' actions during the emergency, thereby strengthening a sense of community built through the account(share)ability made possible through the versatility of social media.

Hence, the account(share)ability offered by the universities through social media gives voice to "the other" and fosters an act of inclusiveness in a community affected by the emergency, no matter who is the account-giver or the account-recipient. In times of emergency, the universities postings on social media can be depicted as social forms of accountability, where the accountable self meets his/her responsibility by constructing a space – the Facebook platform – where the entire community's actions are accountable and shared. While previous research (Ramírez and Tejada, 2019) indicates that social media can help universities to account for their business-as-usual conduct to their community of reference, our study shows that in extraordinary times social media can also give rise to a more shared form of accountability, where the community is included in such accounts. While previous research found that social media can act as an instrument of control at a distance (Gullberg and Weinryb, 2021; Agostino and Sidorova, 2017) or dialogic accounting (Bellucci and Manetti, 2017; Bellucci *et al.*, 2019; Manetti *et al.*, 2017), this study shows how social media can support new and alternative forms of accountability, that deserve to be investigated (Jeacle, 2021).

6. Conclusions

The present investigation aimed at exploring the role of social media in the construction of the universities' accountability for their COVID-19 emergency response. To this end, three sample universities from Italy were selected and their Facebook pages were observed for one year from the outbreak of the pandemic. To analyze and interpret the accountability deployed by universities via social media during the pandemic, a netnographic analysis was

conducted to obtain an in-depth understanding of social media activities and contents. The findings contribute to new insights on new modes of accountability, rendered possible by social media in the context of a global health emergency. Indeed, this work contributes to widening our understanding of accountability and its development within emergency contexts via digital platforms.

In detail, the paper contributes to the accounting and accountability literature in various ways. First, this research contributes to previous studies exploring the role of social media as tools for accountability (Agostino and Sidorova, 2017; Arnaboldi *et al.*, 2017; Bellucci and Manetti, 2017; Brennan and Merkl-Davies, 2018; Gullberg and Weinryb, 2021; Jeacle and Carter, 2011; Scott and Orlikowski, 2012) evidencing how the versatility of social media can foster a more inclusive form of accountability, one that enhances the sense of responsibility for the others by including their voices and experiences in the discharge of accountability, represented by social media postings. Second, our work contributes to previous studies exploring accountability during emergencies and disaster recoveries (Lai *et al.*, 2014; Sargiacomo *et al.*, 2014; Taylor *et al.*, 2014) by providing new insights into our understanding of accountability in these extreme circumstances. Indeed, we showed how the strong sense of solidarity among individuals that usually stems from crises may translate into a shared form of accountability that can give voice to the other, their needs and interests and is supported using social media. This can foster further research into the use of social media during emergencies and crises, thereby investigating how they support accountability and solidarity. Finally, this work also responds to the call for more netnographic studies in accounting and accountability research (Jeacle, 2021) by using this analytical and interpretative tool to reveal new modes of accountability within the university sector during the COVID-19 emergency. Future research into the online accountability and reporting of universities may consider the use of such methodology to include social media and go beyond the analysis of solely universities' web pages. This study is not free from limitations, the main being the focus on a small sample of universities from Italy under extreme emergency circumstances; however, this can open new avenues of research on the use of social media by universities after COVID, as well as investigating different accountability practices by including universities from different countries.

Notes

1. Reporting this information, Ismagilova and Doneddu (2018) refer to the "National Centre for Universities and Business" www.ncub.co.uk/
2. The first three phases are based on the document published in the report of Ministero della Salute (2020). As the report concluded on August 31st, 2020, to define the following phases were adopted other documentary sources. To define the end of "Pandemic Phase – Phase 2 – Transition Phase" and the beginning of the next one "Pandemic Phase.

Second Epidemic Wave" researchers relied on the beginning of the second epidemic waves occurred in October 2020 and concluded in January 2021. This data came from the following sources: <https://lab24.ilssole24ore.com/storia-coronavirus/> and from: Istituto Superiore di Sanità (2021) "Rapporto ISS COVID-19 n. 1/2021 - Il case fatality rate dell'infezione SARS-CoV-2 a livello regionale e attraverso le differenti fasi dell'epidemia in Italia. Versione del 20 gennaio 2021" (p. 7), available at: www.iss.it/documenti-in-rilievo/-/asset_publisher/btw1J82wtYzH/content/id/5610922?_com_liferay_asset_publisher_web_portlet_AssetPublisherPortlet_INSTANCE_btw1J82wtYzH_redirect=https%3A%2F%2Fwww.iss.it%2Fdocumenti-in-rilievo%3Fp_p_id%3Dcom_liferay_asset_publisher_web_portlet_AssetPublisherPortlet_INSTANCE_btw1J82wtYzH%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26_com_liferay_asset_publisher_web_portlet_AssetPublisherPortlet_INSTANCE_btw1J82wtYzH

[cur%3D0%26p_r_p_resetCur%3Dfalse%26_com_liferay_asset_publisher_web_portlet_AssetPublisherPortlet_INSTANCE_btwt1J82wtYzH_assetEntryId%3D5610922](#)

To define the last Phase “Pandemic Phase

13/01/2021 – 30/04/2021” researchers relied on the webpage of the information provided by the Italian Government (www.governo.it/it/coronavirus-misure-del-governo).

3. This increment is reported by the Italian Ministry of education, whose statistics show an increment by 13,877 enrolled students between 2019 (before COVID-19) and 2020 (after/during COVID-19).

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Corresponding author

Eleonora Masiero can be contacted at: eleonora.masiero@deams.units.it