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**Accounting for natural disasters:  
involving flooded people into calculative practices**

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**ABSTRACT**

Natural disasters require authorities in charge of the recovery to be accountable to all the subjects involved in the recovery process, as victims, operators and sponsors. Both accounting and non-accounting scholars recognize accounting systems as a useful tool after natural disasters to track and give account of damages, investments and reimbursements. Nonetheless, critical accounting literature argued that calculative forms of accountability may produce individualizing effects on the accountant creating “distance” between he/she and the accountee. Seeing this critical perspective, the paper investigated the social aspects of the “accounting for flood” system arranged by the authorities in charge of the recovery from the devastating Italian flood of November 2010. The research found that accounting procedures activated after the disaster drove the construction of a “dialogue” among the recovery players: the involvement of flooded citizens into calculative practices played a crucial role in fostering the accountability process.

The paper contributes to critical accounting literature providing evidence of socializing effects of accounting and enlarging the possible research contexts for accounting scholars.

**Keywords:** natural disaster recovery, calculative practices, accountability process, dialogue.