

# Accounting for Disasters: A Cultural Perspective

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<https://dx.doi.org/10.4314/ajmr.v31i1.8>

## Abstract

This paper examines the ways and manner in which disaster management stakeholders are involved and engaged in the rendering of disaster accountability in Ghana. Particularly, the paper attempts to explain the limited involvement and participation of sections of the public in the disaster accountability process by considering the influence of culture on disaster accountability and stakeholder involvement.

To achieve the objectives of the study we adopt a qualitative, single case study of the coordinating body responsible for managing disasters in Ghana: National Disaster Management Organisation (NADMO). The study makes use of semi-structured face-to-face interviews and a review of publicly available documents in collecting data and adopts a largely inductive approach to data analysis.

The study finds that an all-inclusive approach is adopted in defining disaster management roles and responsibilities for which accountability may be demanded. However, the level of inclusiveness varies with the nature and characteristics of the social actors, particularly the community. We find that compared to urban communities, rural communities are more responsive to stakeholder involvement efforts and have a preference for felt accountability. The urban communities, conversely, tend to be less responsive and have a preference for upward accountability. There is, therefore, evidence of the co-existence of both upward and felt accountability.

We argue for a more adaptive approach to delivering disaster accountability that takes into account the cultural differences and accountability preferences of the stakeholder groups. We are, therefore, arguing for a fully adaptive accountability approach to adequately manage the tensions and contradictions present in the co-existence of upward and felt accountability.

**Key words:** Culture, Disaster accountability, inclusiveness, responsibility, accountability, stakeholder involvement, adaptive accountability.

## Introduction

In recent years, the importance of accountability in disaster management has gathered increasing

attention, with studies highlighting the crucial role that transparent practices play in ensuring effective responses to crises (Lai, Leoni, & Stacchezzini, 2014; Sargiacomo, Ianni, & Everett, 2014; Taylor, Tharapos, & Sidaway, 2014; Perkiss & Moerman, 2020; Agyenim-Boateng & Oduro-Boateng, 2019). While, accountability, in its essence, involves an obligation by responsible parties to provide explanations and justifications for their actions, especially in situations where public welfare and resources are at stake, studies reveal that not all stakeholders—particularly those directly impacted by disasters—are equally represented or empowered in accountability processes. This lack of representation can lead to miscommunication, unmet needs, and diminished trust between disaster management agencies and affected communities (Agyenim-Boateng & Oduro-Boateng, 2019).

Moreover, accountability is shaped by external factors such as organisational norms, societal values, and cultural expectations. Among these, culture stands out as a particularly influential component, affecting how people interpret and enact accountability (Khlif, 2016; Gray, 1988). Cultural norms shape behaviours, priorities, and expectations in significant ways, influencing not only individual actions but also the collective practices of organisations. Past research has underscored how cultural factors affect various accountability outcomes, such as financial reporting and social disclosures, in contexts outside disaster management (Gray & Vint, 1995; Tsakamus, 2008; Khlif, Hussainey, & Acheh, 2015). These studies emphasise that cultural perspectives impact not only what information is shared but also how it is communicated, interpreted, and valued by different stakeholder groups.

Despite the established influence of culture on accountability outcomes, a significant gap remains in understanding how these cultural factors influence the *process* of accountability itself, particularly in high-stakes situations such as disaster management. While research has focused extensively on accountability in financial and corporate settings, there has been limited examination of how accountability functions within disaster management frameworks, where transparency and responsiveness are critical to public trust and safety (see Lai, Leoni, & Stacchezzini, 2014; Sargiacomo, Ianni, & Everett, 2014; Taylor, Tharapos, & Sidaway, 2014; Perkiss & Moerman, 2020; Agyenim-Boateng & Oduro-Boateng, 2019). More specifically, there has been a notable lack of attention to the role of external stakeholders in these processes, including the communities directly impacted by disasters and the general public who rely on disaster management entities for protection and recovery support (Gray & Vint, 1995; Khlif et al., 2015).

The existing literature has primarily focused on the role of accountability providers, such as managers and officials, often neglecting the perspectives and involvement of accountability recipients. This gap raises important questions about whether and how cultural differences might act as barriers to inclusive stakeholder participation in disaster accountability. For example, certain cultural norms may prioritize hierarchical structures, limiting opportunities for direct community engagement in accountability discussions. Conversely, in cultures that value collectivism and community-driven decision-making, the lack of representation among stakeholders in accountability processes may lead to perceptions of exclusion or neglect. Thus, a deeper

understanding of how culture shapes stakeholder roles and expectations in disaster accountability processes is essential to foster inclusive practices that meet the needs of diverse communities.

The limited insights into the cultural dynamics of accountability creates unresolved challenges and potential controversies in the field of disaster management. The limited involvement of diverse stakeholders due to cultural factors may impede effective accountability, undermining transparency, equitable resource allocation, and ultimately, public trust in disaster response and recovery efforts. Where certain cultural barriers prevent stakeholders from fully participating in accountability processes, it can lead to outcomes that fail to address the specific needs and vulnerabilities of affected communities, leaving them at greater risk during disaster events (Agyenim-Boateng & Oduro-Boateng, 2019).

The current study, therefore, seeks to address a crucial unresolved question: To what extent do cultural norms and values influence stakeholder involvement in disaster accountability, and in what ways do they shape the expectations, behaviours, and perceived roles of both providers and recipients of accountability in this process? This enquiry is necessary because understanding these cultural dynamics can contribute to the development of more culturally inclusive disaster accountability practices. Such practices are essential for ensuring that all stakeholders, particularly marginalized or underrepresented groups, have meaningful opportunities to engage in accountability processes that impact their well-being.

By examining these unresolved issues, this

study aims to fill a critical gap in the literature and provide valuable insights that can inform policy and practice in disaster management. The findings may serve as a foundation for more culturally sensitive frameworks that enhance the effectiveness, transparency, and trustworthiness of accountability practices in disaster contexts. In doing so, this research contributes to broader efforts to build resilience in disaster-prone communities through accountability processes that respect and reflect the diverse cultural identities of those they serve.

As such the study sets out to address the following research questions.

- a) What is the nature of the disaster accountability process?
- b) How does culture impact the nature of the disaster accountability process and the involvement of communities in the process?

The paper contributes to the existing literature on disaster accountability and provides insight on how the process of rendering accountability may be impinged upon by differences in cultural norms. The findings are useful for framing national accountability policies and give managers of organisations insight into how the cultural dispositions of the external stakeholders may influence the rendering of accountability, to guide their practice.

The paper is structured as follows. In Section 2 we review relevant literature on culture, accountability and stakeholder salience to provide a context for discussing our findings. We consider the concept of culture, the impact of culture on accountability and the impact of culture on stakeholder salience in this section. Section 3 presents the research methodology

adopted for this research. We adopt a qualitative, case study for this research making use of semi-structured interviews and publicly available documentation to obtain data for the research. Section 4 presents and discusses the findings of the study while we provide our research conclusions and recommendations in Section 5.

## Literature Review

### The Concept of Culture

Culture is defined as “the collective programming of the mind which distinguishes the members of one human group from the other” (Hofstede, 1980). It is regarded as a key environmental factor that explains systematic behavioural differences (Steekamp, 2001). Hofstede’s (1980) research on culture provides an extensive study of cultural differences among nations (Doupnik & Tsakumis, 2004) and helps us to understand why various social groups behave differently. In this study, he presents four cultural dimensions that together influence the behavioural patterns of different social groups namely: Large versus Small Power Distance, Strong versus Weak Uncertainty Avoidance; Individualism versus Collectivism and Masculinity vs Femininity. In a later study, Hofstede presents a fifth dimension which is Long-term versus Short-term orientation also known as Confucian Dynamism (Hofstede, 2001). These five cultural dimensions are hereafter discussed in detail.

### Hofstede’s Cultural Dimensions

#### *Large vs Small Power Distance*

Power distance refers to the extent to which a society accepts and expects unequal distributions of power among its members. In societies with high power distance, large inequalities in power and wealth are both

prevalent and accepted, with authority concentrated among a few powerful individuals or groups (Hofstede, 2001). Members in these societies often embrace hierarchical structures, believing that each person has a defined place in the social order, which is respected and rarely questioned (Kolešnik, 2013). Decision-making authority typically rests with those at the top of the hierarchy, and lower-ranking individuals are expected to comply with these decisions without challenge.

In contrast, low power distance societies favor egalitarian principles, emphasizing equality and minimizing hierarchy. In these communities, authority figures are expected to justify any power inequalities, and decision-making is often more collaborative. Members value equal participation and often seek to distribute power more evenly across social roles (Kolešnik, 2013).

In the context of disaster management, these orientations influence how authority and responsibility are perceived. In high power distance societies, disaster management actors are likely to follow directives from leaders without question, valuing compliance and deference to authority. Conversely, in low power distance communities, there would be a greater emphasis on equality and shared responsibility, with stakeholders expecting to participate actively and voice their perspectives in disaster response activities.

#### *Strong vs Weak Uncertainty Avoidance*

The cultural dimension of uncertainty avoidance reflects how comfortable members of a society are with ambiguity and unknown situations (Søndergaard, 2024). Societies with strong uncertainty avoidance have low tolerance for unpredictability, often relying on strict rules

and maintaining the status quo to minimize risk. In these communities, unconventional behaviors or ideas are typically unwelcome, and there is a preference for stability and adherence to established norms (Bouderbala, Eljammi, & Gherib, 2020).

Conversely, societies with weak uncertainty avoidance exhibit a higher tolerance for ambiguity, showing openness to innovative ideas and a flexible approach to challenges. These groups place greater emphasis on practical solutions and adaptability over strict principles, enabling a more experimental mindset in uncertain situations (Kolešnik, 2013).

In disaster management, these orientations can shape responses. Societies with weak uncertainty avoidance may rely on the expertise and judgment of disaster managers, allowing for flexible, adaptive strategies. In contrast, strong uncertainty avoidance societies may expect disaster managers to closely follow established rules and procedures, scrutinizing deviations to ensure alignment with regulations.

### *Individualism vs Collectivism*

The dimension of individualism versus collectivism captures the degree to which members of a society prioritize personal achievements over collective goals, shaping the nature of social bonds within the group (Khlif, 2016). Individualism reflects a social framework where individuals are expected to prioritize their own interests and achievements, often at the expense of or with less regard for collective goals. This dimension also describes how strongly or loosely members of a group are connected (Søndergaard, 2024), with individualistic societies often valuing personal autonomy and independence. In such contexts, there is an emphasis on self-reliance, with social members encouraged to act based on personal goals rather than collective needs

(Zhang, Zhang, & Zhang, 2015). Consequently, a general sense of opportunism may prevail, where individuals see situations—including challenging ones—as opportunities for personal gain or advancement (Minkov & Kaasa, 2021).

In contrast, collectivism represents a cultural orientation where individuals view themselves as part of a tightly bonded social group, fostering strong interdependencies and a deep sense of loyalty among members. In collectivist societies, social bonds are not only tight but are also characterized by shared responsibilities, mutual support, and a commitment to the well-being of the group as a whole (Kolešnik, 2013). Such societies emphasize the importance of contributing to the collective good, with members often willing to subordinate personal goals for the benefit of the community. This fosters a sense of solidarity and mutual obligation, with group members prioritizing shared goals and cooperative strategies over individual ambitions.

In the context of disaster management, these orientations can shape stakeholder behavior. In individualist societies, stakeholders might prioritize self-interest, potentially viewing disaster situations as opportunities for personal or organizational advantage. In collectivist societies, however, stakeholders are more likely to pursue cooperative efforts that benefit the entire community, focusing on collective resilience and support rather than individual gains.

### *Masculinity vs Femininity*

This cultural dimension underscores the influence of gender roles on societal structures and expectations, impacting how roles and responsibilities are allocated across different contexts (Khlif, 2016). In

societies characterized by high masculinity, there is a strong emphasis on values traditionally associated with masculinity, such as competitiveness, performance, and a focus on tangible achievements (Zhang et al., 2015). These societies often stress personal achievement, assertiveness, heroism, and material success, which are viewed as indicators of social status and individual merit (Minkov & Kaasa, 2021). Such values shape organizational and societal dynamics, where individuals are encouraged to pursue excellence, demonstrate assertiveness, and prioritize personal or organizational success, sometimes even over collaborative or community-oriented goals.

Conversely, societies with a high degree of femininity are generally more oriented towards values such as modesty, cooperation, social harmony, and an emphasis on supporting those who are vulnerable or disadvantaged (Søndergaard, 2024). In these societies, collaborative and inclusive approaches are valued, and there is a greater focus on maintaining relationships and ensuring the well-being of all members. This orientation often leads to organizational and communal practices that prioritize empathy, mutual support, and shared responsibility. Within the context of disaster management, stakeholders in feminine societies may thus be more likely to adopt approaches that emphasize collaboration, collective efforts, and support for affected populations, reflecting the broader societal inclination toward caring and communal solidarity.

In disaster response and accountability processes, these cultural orientations could influence how stakeholders approach their roles and responsibilities. Masculine-oriented societies may focus on efficient, performance-driven strategies, highlighting

leadership and individual initiatives. In contrast, feminine societies may adopt a more cooperative approach, ensuring that responses are inclusive and supportive, and that stakeholders work together to address the needs of all affected groups.

### ***Confucian Dynamism (Long versus Short Term Orientation)***

Beyond these four dimensions, Hofstede and Bond (1988) later introduced a fifth dimension. This dimension refers to the extent to which a society appreciates pragmatism and futuristic virtues. Societies with a short-term orientation tend to be normative in their thinking with little regard for saving for the future (Zhang, Liu, & Liu, 2012). They exhibit a concern for establishing the absolute truth and tend to maintain tradition. Unlike short-term orientation societies, long-term orientation societies perceive the truth as a result of circumstance and context and may vary over time (Jaw, Ling, Wang, & Chang, 2007). They exhibit a high level of adaptability to tradition and tend to be more concerned about saving for the future.

Based on Hofstede's (1980) study, he classified the countries included in the study into some cultural areas. The more developed Anglo area, for instance, is characterised by high individualism, low uncertainty avoidance and power distance and moderate masculinity while the less developed Latin cultural area is, on the other hand, characterised by low individualism, high uncertainty avoidance and power distance and quite high masculinity. These arguments can be extended to suggest some relationship between the level of development and the culture of the society. Specifically, we can expect rural and urban communities to exhibit some differing characteristics based

on the above.

### Culture and Accountability

Environmental factors have a significant influence on the nature and development of accountability. Specifically, cultural beliefs and norms influence the perceptions, nature and behaviours of people (Markus & Kitayama, 1991), including those who render accounts and those to whom accounts are rendered, thereby influencing the nature and process of accountability. Attempts have been made by accounting researchers to examine the role of culture in explaining management behaviours and other issues in accounting (Han, Kang, Salter, & Yoo, 2010; Hope, 2003). Notable among studies that have linked Hofstede's (1980) cultural dimension to accountability is Gray's (1988) framework. In his framework, Gray (1988) presents four accounting value dimensions namely: professionalism versus statutory control; uniformity versus flexibility; conservatism versus optimism, and; secrecy versus transparency. The first and second dimensions deal with authority and enforcement or regulation in the practice of accounting while the third and fourth deal with the measurement and disclosure of accounting information (Finch, 2009). With these dimensions, Gray (1988) shows how Hofstede's cultural dimensions affect accounting values. The dimensions are now discussed in turn.

### Gray's Accounting Subcultures

#### *Professionalism vs Statutory Control*

This dimension is defined by Gray (1988, p.8) as "a preference for the exercise of individual professional judgment and the maintenance of professional self-regulation as opposed to compliance with prescriptive legal requirements and statutory control." Professionalism is closely linked with a

culture of increased individualism as it requires the individual judgement of accounting professionals and is related to low uncertainty avoidance due to the inevitable differences in their professional judgement (Tabără & Nistor, 2014). Also, the need for mutual trust in the accounting profession makes professionalism closely linked to low power distance and masculinism (Tabără & Nistor, 2014)

#### *Uniformity vs Flexibility*

Uniformity vs Flexibility indicates "a preference for the enforcement of uniform accounting practices between companies and the consistent use of such practices over time as opposed to flexibility in accordance with the perceived circumstances of individual companies" (Gray, 1988, p. 8). Uniformity is directly related to strong uncertainty avoidance and high collectivism and is also closely linked with high power distance, where members of the society tend to more easily accept the imposition of rules (Tabără & Nistor, 2014). This dimension considers the impact of culture on the consistency in the application of accounting policies and principles across organisations (Chanchani & Willett, 2004).

#### *Conservatism vs Optimism*

Conservatism vs Optimism relates to "a preference for a cautious approach to measurement so as to cope with the uncertainty of future events as opposed to a more optimistic, risk-taking approach" (Gray, 1988, p. 8). Conservatism is particularly linked to strong uncertainty avoidance, low individualism and high masculinity (Tabără & Nistor, 2014). This dimension establishes the impact of culture on how various elements of financial statements are measured and is closely linked to the prudence concept of accounting.

#### *Secrecy vs Transparency*

Secrecy is defined by Gray (1988, p. 8) as a "preference for confidentiality and the

restriction of disclosure of information about the business only to those who are closely involved with its management and financing as opposed to a more transparent, open and publicly accountable approach". It is argued that the level of transparency among managers of firms, which in turn determines the extent of financial disclosure, may be influenced by the power distance, individualism, uncertainty avoidance and masculinity dimensions (Gray, 1988; Gray & Vint, 1995; Tsakamus, 2008).

Khelif (2016) illustrates that high power distance organisations generally have a lower commitment to transparency leading to more deficiencies in internal controls. Indeed, organisations with high power distance are more likely to have cases of overriding existing controls thereby increasing the risk of material misstatements (Chan, Lin, & Mo, 2003). Bringing a number of these dimensions together, Gray (1988, pp. 10-11) states that: *"the higher a country ranks in terms of uncertainty avoidance and the lower it ranks in terms of individualism and masculinity then the more likely it is to rank highly in terms of conservatism. The higher a country ranks in terms of uncertainty avoidance and power distance and the lower it ranks in terms of individualism and masculinity then the more likely it is to rank highly in terms of secrecy."*

### Forms of Accountability and Cultural Implications

In addition to those discussed above, the extant literature on accountability presents various forms of accountability which include Upwardly-imposed Accountability, Felt Accountability and Adaptive Accountability. A review of these forms of accountability shows that each of them presents a form of culture and can be related to the cultural dimensions propounded by Hofstede (1980).

On one hand, upwardly imposed accountability refers to a form of accountability that has been used in several contexts to connote a form of accountability where a person is held answerable or is required to show reckoning to some powerful stakeholders, typically those who fund organisational activities (Roberts J. , 1991; Roberts J. , 2001; Sinclair, 1995; Mulgan, 2000; Ebrahim, 2009; Agyemang, O'Dwyer, Unerman, & Awumbila, 2017; Yang, Northcott, & Sinclair, 2017; O'Dwyer & Boomsma, 2015). This form of accountability is characterised by formal, narrowly-defined accountability requirements that seek to clear any ambiguity and ensure stability and certainty and curtail opportunistic behaviour (O'Dwyer & Boomsma, 2015) Based on Hofstede's (1980) cultural dimensions Upwardly imposed accountability tends to suggest and is likely to thrive in a society characterized by high power distance, low collectivism, high masculinity and low uncertainty avoidance.

On the other hand, felt accountability presumes that human actors feel a sense of ethical and moral responsibility to render account and voluntarily open up to scrutiny (O'Dwyer & Boomsma, 2015). This form of accountability is based on mutual trust and solidarity and gives human actors a voice in arriving at accountability outcomes (Agyenim-Boateng & Oduro-Boateng, 2019). Felt accountability in contrast to imposed accountability tends to suggest and is likely to thrive in a society that emphasises collectivism, low power distance, low uncertainty avoidance and high feminism.

Adaptive accountability combines the two and promotes the notion of combining the strength of these two forms of



accountability into a more adaptive approach. It requires the management of the tensions inherent in the co-existence of upwardly imposed and felt accountability and the integration of the two forms of accountability to combine the benefits of both (Ebrahim, 2009). Ebrahim (2009) notes that both of these formal and informal arrangements co-exist to differing extents under adaptive accountability with the relative dominance of each changing across time and space.

Adaptive accountability resonates with the reality of living in diverse societies where the sub-groups within the society may have underlying cultural differences. Indeed, Hofstede's work has been criticised for assuming nations have a single culture which may not be the case entirely (Baskerville, 2003; Joannidés, Wichramasinghe, & Berland, 2012). Nonetheless, the work of Hofstede presents very useful insight into the differences in the behavioural patterns of various human groups. Thus, in this study, we consider culture as the collective behaviours of human groups.

### Culture and Stakeholder Salience

The stakeholder salience theory explains how the attributes of power, legitimacy and urgency influence how managers decide on stakeholders that are relevant in the focus of their activities, including rendering accountability (Mitchell, Agle, & Wood, 1997). They are considered as variable, socially constructed realities which may not be consciously and wilfully exercised (Mitchell et al., 1997). Mitchell et al. (1997) have presented three attributes that influence the relative importance of each stakeholder group and influence management decisions about which social actors are considered as significant. These attributes are power, legitimacy and

urgency. They are considered as variable, socially constructed realities which may not be consciously and wilfully exercised (Mitchell et al., 1997). Mitchell et al. (1997), drawing on Etzioni, (1964), have explained that a party to a relationship (social actor) has power when that party can impose its will on the relationship through some coercive, utilitarian or normative means. However, the state of possessing power is not constant. Rather, the attribute of power is transitory implying that it could be gained or lost over time (Mitchell et al., 1997). This means that stakeholder salience attained through power may be gained or lost over time by disaster management stakeholders over time.

Considering that there are stakeholders who are not powerful but are still relevant to organisations and their management, it follows that issues of stakeholder power alone are not enough to fully explain the concept of stakeholder salience. Mitchell et al. (1997, p. 866) indicate that "the principle of who or what really counts" is generally based on legitimacy. Legitimacy is a desirable social good that may be defined and negotiated at various levels of social organisation, including individual, societal and organisational levels (Mitchell et al., 1997). Though socially accepted and expected structures or behaviours are often tied with power (e.g. Davis, 1973), suggesting that legitimate stakeholders are powerful and vice versa, this is not always the case (Mitchell et al., 1997). The concepts of power and legitimacy are independent attributes that may both lead to stakeholder salience and may both be gained or lost over time.

The independent view attributed to power and legitimacy emphasises that there are parties that may be legitimate even in the absence of power. However, according to

Mitchell et al. (1997), these attributes do not consider the dynamics of the interactions between stakeholders and management. They, therefore, introduce the third attribute, urgency, which is based on (1) the time-sensitivity of a relationship or claim and (2) the criticality of the relationship or claim to the stakeholder. Just like power and legitimacy, the concept of urgency is also socially conceived, and may, therefore, be wrongly perceived (Mitchell et al., 1997). A social actor may, therefore, be considered as a salient stakeholder by management based on power, legitimacy or urgency.

Being socially constructed, these three attributes are a direct result of the culture of the social group. Orij (2010, p.873) explains that “national culture dimensions, as societal values, are reflected in situational factors, which equate to the stakeholder salience attributes, and in management characteristics”. Furthermore, Van der Laan Smith, Adikhari, & Tondkar (2005, p. 132) indicate that “*in a society concerned with social issues, ...stakeholder groups have more power, possess greater legitimacy, and have their claims viewed with greater urgency*”. This means that the level of involvement of stakeholders in the disaster accountability process, which is based on the salience attributes they possess, can be expected to vary based on the culture of a social group.

## Methodology

The study seeks to understand the nature of stakeholder involvement in the disaster management process. Thus, a qualitative case study approach was adopted to achieve the purpose of the study. This approach was most suitable for the study as it allowed us to obtain a detailed description of the feelings, opinions, and experiences of social actors in the disaster accountability process; and to interpret the meanings of the actions of these actors (Denzin, 1989). The

approach afforded us the ability to pay adequate attention to the individual perspectives and to understand the different people’s voices, meanings and events in the disaster setting (Rahman, 2017). This was particularly beneficial to the study as it analysed the varying perspectives of human actors in an attempt to discover the inner experiences of participants and to find out how meanings are shaped and through culture (Corbin & Strauss, 2008).

The case study design was found to be appropriate for this study since the study is situated in the specific real-life context of Ghana and the analysis of data is connected with the context in question (Yin, 2014). Also, the case study approach was beneficial since the study requires a detailed qualitative account of the disaster accountability process to help explore and describe the data in real-life, and to explain the complexities of these real-life situations (Zaidah, 2007).

To properly understand these experiences and interpret the individual perspectives of the social actors, the case study required an approach which has a flexible structure that allows for the design to be constructed and reconstructed to a large extent (Maxwell, 2012). Therefore, semi-structured interviews were used to gather data for the study and corroborated with publicly available documents. These data collection methods are discussed hereafter.

## Data Collection

The study drew on multiple data collection methods to triangulate and corroborate the findings (Miles, Huberman, & Saldana, 2014). Using the different methods helped confirm (and disconfirm) the study findings. The methods are now discussed in turn.

## Semi-Structured Face-to-face Interviews

Being exploratory, the study employed interviews as the source of primary data. By using interviews, the study gathered valid and reliable data relevant to the research (Saunders, Lewis, & Thornhill, 2009) and gained insight into the meaning and significance of the phenomenon of interest (Wilkinson & Birmingham, 2003) by looking at different roles and situations (Myers, 2013). The use of interviews presented one of the best ways to enter into the perspective of respondents (Patton, 2002) and get a detailed account of how disaster accountability is rendered and the socio-cultural patterns therein (Warren, 2002). Specifically, the interviews were conducted using a semi-structured, face-to-face approach. Using face-to-face interviews allowed for adequate attention to be given to non-verbal cues, making it easier to, for instance, know when the interviewee (or even the interviewer was confused), and address such concerns (Stephens, 2007). Such non-verbal cues, including body language, mannerisms and dressing, could be very rich in providing qualitative data (Oltmann, 2016). The semi-structured interview design was adopted to allow for adequate control over the direction of the interview while ensuring a considerable level of flexibility (Wilkinson & Birmingham, 2003). Thus, it provided ample direction by providing a predetermined set of questions and themes (interview guide) for the interview while allowing for impromptu questions as the interview flows to help gain deeper insight into areas of interest (Saunders *et al.*, 2009). The semi-structured nature of the interviews made it possible to ask follow-up questions to clarify responses and helped in gathering data from different roles and situations.

The respondents for the semi-structured interviews were purposefully selected. However, the data collection also benefited from snowballing techniques. The data collection focused on NADMO officers directly involved in the provision of disaster relief and those directly involved in accountability processes at the national and regional levels. Victims of disasters and members of frequently affected communities were also interviewed to enrich the data that was collected. Equal opportunity was given to each respondent based on their willingness to participate and their ability to provide useful and credible information, irrespective of gender. Issues of gender are irrelevant to the study findings and did not influence the selection criteria.

## Review of Publicly Available Documents

The study also used publicly available documents to triangulate and strengthen evidence gathered through the interviews (Miles, Huberman, & Saldana, 2014). The documents were reviewed to identify trends in disaster management reporting, evidence of stakeholder relations and other information to confirm our initial findings as well as to inform subsequent interviews. These publicly available documents included disaster management reports, website information, news reports, press releases, acts of parliament and photos.

## Data Analysis Methods

The processes of collecting, analysing and drawing conclusions from qualitative data are interactive and closely related (Saunders *et al.*, 2009). Thus, data was collected and analysed concurrently, though subsequent analysis was performed after the data collection period (Kvale, 1996). By way of the semi-structured nature of interviews, interview data was analysed while being collected to inform follow-up questions

and deepen the understanding of issues being discussed. The analysis was also done by making side notes and self-memos on the issues being discussed. This initial analysis helped shape the direction of the data collection and thereby allowed for the adjustment of subsequent data collection (Strauss & Corbin, 2008). The interactive nature of the data collection and analysis processes allowed for the identification of potential themes, patterns and relationships (Saunders *et al.*, 2009).

The nature of data collected for the study has implications for subsequent analysis and as noted by Saunders *et al.*, (2009), qualitative data tends to be non-standardised and thus requires classification and categorisation through the use of conceptualisation. The subsequent data analysis aimed to reduce data to a manageable size to help draw and verify research conclusions (Miles, Huberman, & Saldana, 2014). To do this, the data analysis process drew on patterns and relationships from the data gathered as well as from the review of extant literature. This helped us to assess themes that emerged from the data while linking the study to the existing body of knowledge in disaster management and accountability research (Saunders *et al.*, 2009).

This section details how qualitative data collected for the study was analysed to answer research questions and draw research conclusions. These are discussed hereafter.

### Documentation of Data

As noted earlier, data analysis began while qualitative data was being collected. Thus, the first step of the analysis was the documentation of the qualitative data (Schutt, 2011). This was done by making notes and self-memos as well as recording

during interviews. The recorded interviews were then transcribed into text to aid in the analysis. This initial documentation and transcription of interview recording aided in familiarising with the data at hand and also helped in framing the direction of subsequent interviews questions (Saunders *et al.*, 2009) by reviewing responses while the interviews were in session. The documentation of the qualitative data did not only focus on what was said by interviewees but also how they were said (Saunders *et al.*, 2009) thereby taking note of non-verbal cues. To ensure that the data collected was clean and free from errors, transcripts were sent to interviewees for their review and corrections where necessary. In addition, the main points were emphasised at the end of each interview to ensure that the respondents were clearly understood.

### Summarisation of Data

After preparing transcripts from interview recordings and personal notes, a summary of the emerging key findings was drafted (Saunders *et al.*, 2009). This process aided in eliminating aspects of the data collected that are not critical to answering the research questions and drawing the study conclusions. The summary helped to condense long statements into brief statements while maintaining the central points (Kvale, 1996). This aided in becoming familiar with the main ideas emerging from the data and how these were to be subsequently explored.

### Coding and Data Reduction

In the third stage, the summarised data was segregated by assigning open codes to the text. Pulling data into codes is very important in qualitative data analysis (Schutt, 2011) since it helps to reduce the size of data and is useful for retrieving and organising data (Myers, 2013; Miles, Huberman, & Saldana, 2014). Similar units

of data were assigned the same codes (Saunders *et al.*, 2009) allowing them to be grouped. After the open coding, relationships between codes were carefully sought (Saunders *et al.*, 2009) to further reduce the number of codes assigned to the text and to arrive at mutually exclusive and exhaustive themes (Boateng, 2014). The coding of qualitative data was largely inductive and based on a reflection on the data at hand. However, the activity also benefited from the interaction with existing literature. The codes that were arrived at the end of this stage included: resources, capacity, legitimacy, politics, coordination, engagement etc.

Take for instance this quote by a respondent:

*"Yes of course! As for the community, they are always part of everything. They are part of the primary and then they are part of the secondary responders. Indeed, they are the first responders to any emergency"*

Some codes that were arrived at included: involvement, collaboration, response, immediacy, proximity, indispensability etc.

### Categorisation of Codes in Themes

The final stage of the analysis involved developing categories from codes derived in the previous stage and attaching these categories to meaningful groups of data (Saunders *et al.*, 2009). This helps derive relationships and further develop the categories into thematic areas (Braun & Clarke, 2006) for discussing the findings and drawing research conclusions. As noted earlier, categorisation of codes into themes was based on literature as well as from a reflection on the data at hand. Here, codes were grouped based on similarities and interrelatedness to intensify the distinctiveness of the themes to be identified. Data within the identified

themes need to cohere meaningfully, while the themes remain reasonably distinct (Braun & Clarke, 2006). The identified themes formed the basis of the discussion of empirical material and the drawing of research conclusions. The findings of the study are now discussed in turn.

## Findings

### Cultural Diversity in the Disaster Accountability Process

The community within which a disaster occurs plays a key role in the management of the disaster and is considered a key stakeholder of the disaster management and accountability process. They are referred to by some respondents of the study as *'the first responders to any emergency'* and *'the first point of call when there is a need for any response'*. The community is made up of several groups of human actors including disaster victims, opinion leaders and the general public. The constitutionally mandated disaster management organisation (National Disaster Management Organisation -NADMO), is responsible for coordinating disaster management activities and the subsequent rendering of accountability for those activities. In executing their activities, NADMO interacts with the external environment at several levels.

### The Accountability Process

As noted in the literature (McKernan, 2012; Roberts & Scarpens, 1985), accountability is based on responsibility and as such, any accountability process can be reasonably expected to begin with the assignment of responsibility or to be related in one way or the other to the process of assigning responsibly. This is mainly because accountability may only be demanded from one to whom responsibility has been assigned. Our analysis of the empirical data confirms this line of thought, as NADMO's

system of accountability is based on the assignment of responsibility for various disaster management activities.

As we have noted earlier, accountability outcomes may be upwardly imposed on the accountee or jointly determined by both the accountor and the accountee, with each approach having its own set of strengths and weaknesses (O'Dwyer & Boomsma, 2015). The approach adopted by NADMO largely seeks to foster a joint effort among disaster management stakeholders in defining disaster management responsibility. Thus, the organisation works through the technical committees in designing disaster management expectations which will form the basis of rendering accountability as explained by a head office-based NADMO official:

*"We form a technical working group involving all the agencies so as soon as we are developing the thing [plan] the agency is involved. So, it's not like NADMO is going to tell them that this is your role. You look at, first, the mandate of that agency".*

In addition to the involvement of the various disaster management agencies who form part of the technical advisory committees, the organisation also engages with the public and communities (who are the potential victims of any disaster) in defining the various disaster management roles. There are instances where disaster management plans have been altered in response to the opinions of the members of the community. In an interview, an official recalled:

*"We reviewed some of our activities and plans as a result of information we gathered from them [community]. And based on these simulation exercises that we did, at the end of that year, we reviewed our contingency plan to involve some of these activities."*

However, the level of inclusion that

characterises the process of assigning responsibility varies across different parts of the country. It is observed that the level of inclusiveness of the community is relatively higher in rural communities compared to the urban communities. This is confirmed by an official of NADMO who said:

*"It's easier engaging the rural communities. ...it is very difficult to organise these things in Accra. It makes most of our zonal officers a little redundant within Accra".*

Therefore, within the urban communities, the communities contribute very little to the framing of disaster management goals and outcomes. The process is therefore dominated by the disaster management organisation and its other agencies. This arrangement makes the process unbalanced since not all stakeholder interests are considered in determining accountability outcomes.

Nevertheless, the inclusive approach to defining disaster management roles is very important as it helps to avoid clashing of roles among actors as well as to prevent duplication of efforts and the suboptimal use of resources. An inclusive approach also creates the opportunity to fill out any loopholes in the proposed or existing disaster management plans.

*"A typical example is the June 3 situation where we [NADMO] thought that the police must collect the dead bodies and they said "No! We don't collect dead bodies" ... ..Ambulance said "No! The ambulances are for the living who are dying, not the dead!" ... ..We eventually discovered that that should have been taken up by the environmental health department of the District Assembly, which we didn't know... .. But when we see some loophole somewhere, we try to fill it". (NADMO Official)*

Irrespective of this inclusive approach, some roles are imposed on actors as is rightly explained by the official. Some roles

are defined by the legal mandate of the agency in question and in defining any disaster management responsibility, “*you look at, first, the mandate of that agency*”. Thus, the process is inclusive and incorporates the views of the actors or agencies to the extent that the agreed accountability outcomes fall within these constitutionally-mandated, upwardly-imposed roles and outcomes. This is to suggest that there exists within the process both upwardly-imposed and mutually agreed roles, evidencing the co-existence of the two forms of accountability suggested by O’Dwyer & Boomsma (2015). The effective management of the tensions inherent in the coexistence of these two forms of accountability calls for an adaptive approach that will bring to the table the benefits of both forms.

As already mentioned, accountability follows the assignment of roles and responsibility. Therefore, we demand accountability from those to whom responsibility is assigned. Following this, NADMO’s accountability process is concerned with assessing the ability of various disaster management agencies to meet previously agreed and assigned goals or outcomes in relation to specific disasters. The organisation, together with the relevant technical advisory committee(s) and disaster management actors, assesses the activities of disaster management actors in what is referred to as After-Action Review (AAR).

*...so when there is an emergency and...it has been managed and it is over, while we are waiting for the long-term recovery, we also have this AAR and see what went right with the response, what went wrong with the response. Was is communication that broke down? Why did communication break down? Could we have done something differently? We do all that...  
...It is meant to help us improve on our work.*

*(NADMO Official)*

The AAR is designed in a fashion that allows for the various disaster management actors to receive an assessment of their activities and to provide constructive feedback to improve on subsequent disaster recovery efforts. However, the composition of participants in this review process potentially leaves out key stakeholders of the process. These left-out stakeholders include the representation of the members of the affected community (including victims) and the media both of which have the potential for meaningful contribution to the accountability process.

Moreover, the results of the AAR are not accessible to all stakeholder groups and particularly the community. Even in the rural areas where it is supposedly easier to engage members of the community, no such communication is done with regard to accountability outcomes. This arrangement emphasises the presence of internal accountability and upward accountability with little traces of downward accountability. A head office official of NADMO said:

*...the AAR includes Technical Advisory Committee members and the players in the field who are all part of the various agencies. So the AAR is not an internal thing. We are bringing all the agencies. When we finish, we distribute the outcome. They all have it.”*

Clearly, the intention is not to make the AAR an internal accountability process and this is evidenced by the above statement. However, the composition of the review members strategically excludes important external stakeholders, the community, thus resulting in an internal form of accountability. While the public need not necessarily be represented on the AAR, failure to communicate the outcome of the review process makes it an internal process, with access to some privileged

stakeholders.

As seen above, the nature of the accountability process is partly attributable to the behavioural patterns of the rural and urban communities. These differences in culture which have implications for the nature of the accountability process are subsequently highlighted in the light of Hofstede's (1980) cultural dimensions.

## Culture of Urban and Rural Communities

### *Individualism vs Collectivism*

Empirical data suggests that the willingness of human actors to be engaged in the disaster accountability process varies across the urban and rural parts of the country. For instance, an Accra-based NADMO official said:

*"... when you come to bigger communities like Accra, nobody cares... ...it's easier engaging the rural communities... ...there are peculiar challenges that we face and until people become security and disaster management conscious, and are willing to participate in their own safety mechanisms it is going to be very difficult for anybody like me to do anything."*

The unwillingness to participate in the disaster management accountability process in the urban communities is made evident by the official and it is attributed to some peculiarities, which is the culture of the urban communities. Another NADMO official explains further indicating that:

*"...it may appear to you as if we are not engaging the public. However, it is not because we are not engaging the public, but when you come to the bigger cities like Accra, Kumasi, Takoradi, Koforidua, Ho etc. they are not worried about these things. They think that when it happens, we will manage, when we get to the bridge, we will cross it."*

High collectivism can be observed in rural communities, where there is a great sense of communism making it easier for members of the community to rally around

a common goal such as taking part in the disaster accountability process. The urban areas are on the other hand characterised by high individualism where there is constant mobility and an intense struggle by individuals to make ends meet, and therefore an increased focus on self-interest and survival of the fittest.

### *Uncertainty Avoidance*

The urban and rural communities also tend to differ in their preference for a formalised and detailed structure of the way things are expected to be done. The urban communities have a preference for formalised structures and this evidenced by the constant reference to legal mandate of institutional stakeholders when arriving at disaster management roles as explained by an official of NADMO saying: *"You look at, first, the mandate of that agency"*. In the rural communities, there is little preference for formalised structure. These communities tend to trust and rely on opinion leaders, chiefs and other influential people to effectively get things done. An official on NADMO indicated that:

*"the opinion leaders play a major role and from district to district and region to region, each of our offices have their own way of relating to these people."*

These opinion leaders and traditional rulers tend to be highly trusted in the rural areas and are considered by NADMO as critical stakeholders of the disaster accountability process. Therefore unlike the urban communities where uncertainty avoidance is high, the rural communities exhibit low uncertainty avoidance.

### *Power Distance*

The degree to which inequalities are accepted also varies between urban and rural communities. A review of the empirical data reveals that power distance is generally low in urban communities. There



is often a demand for greater accountability and equal access to information. A recent example is the passing of the Right to Information (RTI) law which generated massive support in the urban communities while many rural folks remain unaware of its existence. Rural communities on the other hand exhibit high power distance. This is evidenced by the increased trust in their leaders and therefore do not question their opinion leaders. Within the rural communities we observe little emphasis on accountability relationships, which is consistent with Taylor, Tharapos, & Sidaway (2014), where it is argued that where there is a close relationship between the “accountor” and the “accountee”, there may be no need for formalised accountability.

### ***Masculinity vs Femininity***

Urban communities are typically characterised by high masculinity. There is a high-performance culture in these communities, with an emphasis on struggling to make ends meet and achieve more. Rural folk, on the other hand, tend to share more. There is a focus on the community, social responsibility and mutual well-being. They are therefore characterised by high femininity compared to the urban communities.

In summary, the empirical data suggests that the urban communities rate highly in uncertainty avoidance, masculinity and individualism and exhibit small power distance. On the contrary, rural communities exhibit large power distance and have a low rating in terms of individualism, masculinity and uncertainty avoidance. As seen in Gray (1988) the culture of each of these types of communities has implications for the nature of accountability observed as part of the disaster management process. These are discussed hereafter.

### **Implications of Culture on Accountability and Stakeholder Salience**

With regard to accountability, a review of the findings shows that urban communities tend to have a preference for imposed forms of accountability. Here, there are clear lines of reporting and the activities of organisational stakeholders are guided by their legal mandate, making the expected accountability outcomes somewhat non-negotiable. This form of accountability tends to be promoted by the low uncertainty avoidance exhibited by the urban communities leading to a preference for increased uniformity, transparency, statutory control and conservatism in the delivery of accountability outcomes.

The rural communities on the other tend to prefer felt accountability where responsibility is based on mutual trust and a collective approach when it comes to deciding accountability outcomes. This is driven by the high collectivism and feminism as well as low uncertainty avoidance exhibited by these social groups. There is, therefore, an increased preference for flexibility and professionalism as well as lower transparency compared to the urban communities.

This evidence presents the co-existence of these two forms of accountability in the disaster accountability process. As noted in O'Dwyer & Boomsma (2015), there are tensions which arise in the co-existence of imposed and felt accountability and these have to be managed well by way of a more adaptive accountability process.

Also, with regards to stakeholder involvement, it is seen that whereas NADMO prefers to adopt an inclusive approach in the accountability process, the urban communities who exhibit high individuality tend to shy away from this

approach. With an increased focus on self-interest, as noted earlier, members of this type of community generally have little interest in a collective approach to arriving at disaster accountability outcomes. These communities, therefore, prefer to withdraw from the process and rely on just the outcomes, based on the rules and structures in place.

Unlike the urban communities, the members of the rural communities prefer to be engaged and be part of the process of arriving at the accountability outcomes. With a preference for pursuing the mutual interest of the community, as we have seen in our findings, they are therefore more willing to be involved in NADMO's inclusive approach. This makes NADMO's inclusive approach more successful in rural communities.

## Conclusion

This study has considered the reasons for the differences in how stakeholders are involved in the disaster accountability process and has revealed that culture affects how disaster management stakeholder participation (particularly the community),

maybe influenced by their collective human behaviours. We conclude that there are differences in the cultural values of rural and urban communities and this generates a preference for imposed accountability on the part of urban communities and felt accountability for rural communities. This presents evidence of the coexistence of felt and adaptive accountability and is likely to generate tensions in the accountability process as a single approach may not meet the interests of both types of communities. Therefore, a more adaptive approach is encouraged to effectively manage the tensions inherent in the co-existence of imposed and felt accountability. NADMO can draw on the strengths of both felt and imposed accountability to arrive at a more adaptive form of accountability by combining the preferences of the urban and rural communities.

Future studies may consider the nature of interactions between disaster management stakeholders by looking at the quality of their involvement in the accountability process. Also, the extent of the differences in the cultures could be statistically examined by future quantitative studies.

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