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Accountingization of the pandemic multiple: enactments of perceived completeness in accounting representations

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Abstract

Purpose – The aim of this paper is to add to knowledge regarding the role of accounting in managing a crisis, specifically to show the emergence of multiple and contesting accountings and their roles in governing crises.
Design/methodology/approach – The empirical case concerns management of the COVID-19 pandemic in Turkey. The analysis is qualitative and based on documents.
Findings – The analysis reveals different enactments of the pandemic multiple: scientific, business, political, patient and household. Within these, accounting representations were used in contention with each other. On the one hand, efforts were made to control the pandemic by testing, quarantines, curfews and other restrictions, supported by the accounts of managerial, political and economic calculations. On the other hand, these accounts were challenged by counter accounts using medical professional calculations.
Originality/value – This study adds new knowledge about the role of calculations in crises by elaborating on the emergence, persistence, transformation and proliferation of accounts that enabled accountingization of the crisis. By understanding the pandemic as an object multiple, I unpack the multiplicity of accounting representations in different enactments. The study also provides new insights into discussions regarding the (in)completeness of accounting. More specifically, different enactments of the pandemic multiple were supported by the perception of completeness among the actors in their accounting representations. The study explored how accounting sustains different versions of objects that existed before accounting while simultaneously trying to relate the different versions: there were both flows and closures between the different enactments of pandemic. In contrast to the argument that the relative completeness of accounting can resolve multiple tensions and that absences trigger innovation, I observed differing interactions among accounting representations while perceived completeness became the source of managing and coordinating the object multiple. That is, accounting is not only used for coordination but also for maintaining the closeness of each enactment of the pandemic.

Keywords Incompleteness, Multiple accountings, Calculation, Professionalism, Pandemic multiple, Accountingization
Paper type Research paper

1. Introduction

Focusing on the enactment of a specific object – the COVID-19 pandemic – with multiple accountings, this paper aims to explain its accountingization. Specifically, it focuses on the flow of relations between accounting representations and other actors enrolled in the pandemic's accountingization, in which harmony and dissonance emerged between the different enactments. The empirical case concerns early efforts to control the COVID-19 pandemic in Turkey. During the pandemic, countries all around the world were confronted with multiple accounting representations (numbers, figures, graphs, tables, maps, etc.), documenting tests,

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infection and mortality rates, hospital capacities and projections of pandemic conditions. Accounting was the first tool used to manage the pandemic, when many lives were at stake, by measuring its impacts and designing policies to control them (Andrew *et al.*, 2020; Grossi *et al.*, 2020; Rinaldi *et al.*, 2020; Leoni *et al.*, 2021; Grossi *et al.*, 2023). This is evident in the production of accounts that benchmarked indicators related to policies and strategies, allowing comparisons between countries, healthcare infrastructure capacities, population analyses and infection and death rates (George *et al.*, 2020). When challenges arose in measuring these accounts, even more accounting was used, not only to measure the disease's emerging characteristics, but also to question the appropriateness of these accounts and the ways in which they were measured to achieve the "right" accounting (Busco and Quattrone, 2018) or in(complete) numbers. In the present study, these efforts are considered as calculation(s) (Latour, 1987; Callon and Muniesa, 2005) that enabled governments to reframe the pandemic as an accounting object (Andrew *et al.*, 2020; Ahrens and Ferry, 2021; Andrew *et al.*, 2021; Robson *et al.*, 2021; A. Yu, 2021) and approach accounting as a calculative practice in its broadest sense (Miller, 1998; Miller and Power, 2013). Calculations provide a political space for public sector organizations to narrate the crisis in a "manageable", thereby enabling the production of differing, and sometimes contesting, accounts. This study explores the different enactments of the pandemic and their relationships with accounting representations stemming from different calculations that emerged during the pandemic's accountingization.

In crises, such as natural (Sargiacomo, 2015) and human-made disasters (Carlsson-Wall *et al.*, 2021; Grossi and Vakulenko, 2022; Svenbro, 2022), accounting involved a multiplicity of actors and interests (Anessi-Pessina *et al.*, 2020; Ahrens and Ferry, 2021; Andrew *et al.*, 2021), engendering intense complexity (Kastberg and Lagström, 2019) in terms of policies, interventions, measures and contesting calculations. During previous crises, accounting has had a number of characteristics: intervening and reconfiguring (Huber *et al.*, 2021), facilitating (Passetti *et al.*, 2021), socializing (Lai *et al.*, 2014), representing through images (Matilal and Höpfl, 2009), emerging (Sargiacomo, 2014, 2015; Walker, 2014), evoking emotions (Sargiacomo *et al.*, 2014; Demirag *et al.*, 2020; A. Yu, 2021), hybridizing the context in which the crisis is managed (Sargiacomo and Walker, 2022; Weichselberger *et al.*, 2023), categorizing and classifying (Sargiacomo, 2015) and constructing various objects as indicators, such as hospital bed numbers, hospitalized COVID-19 patients (Huber *et al.*, 2021). Through these characteristics, accounting sustains an order through the production of accounts (Vollmer, 2019) in response to the ambiguity that crises cause (Sargiacomo, 2014, 2015; Walker, 2014; Antonelli *et al.*, 2022; Perray-Redslob and Younes, 2022).

The COVID-19 pandemic was managed in a similar way, with accounting playing a central role in attempts to govern the crisis by numbers (Ahmad *et al.*, 2021), as evidenced in the construction and monitoring of metrics worldwide (Rinaldi, 2022). However, because of its multidimensionality, including public health, economic welfare and the liberty of citizens (Ferry *et al.*, 2023), the pandemic was framed in diverse ways as a health, economic and democratic crisis, depending on how it was calculated. This resulted in diverse enactments of the pandemic as an object multiple (Mol, 2002).

Whereas previous studies on accounting and multiplicity have shown how accounting creates new version(s) of the object (e.g. Yu and Mouritsen), the current paper explores how accounting sustains different versions of objects that existed before the latest accounting while simultaneously trying to relate these different versions. More specifically, insufficient attention has been paid to the relationship between different accountings because previous research has primarily focused on a single accounting of the crisis. A shift in focus is therefore needed away from the consequences of accounting in crises to a description of the crisis as multiple objects. The present study accomplishes this by exploring the different calculations during the COVID-19 pandemic that enabled the construction of multiple accountings representing both contesting and converging interests.

My interest in the dynamics of accounting stems from the observation that contesting calculations can be expected to center around specific actors involved in managing the crisis, such as the government, politicians, health professionals, patients, businesses and managers. These can be described as centers of calculation (Latour, 1987) which calculate in different ways. Efforts to govern the pandemic constitute different interests (Ahrens and Ferry, 2021; Andrew *et al.*, 2021; Polzer and Galina, 2022), which are manifested in these calculations. While accounting plays a central role in constructing a consensus (Farjaudon and Morales, 2013; Tweedie, 2023), this role can be challenged by the existence of multiple calculations that construct different accountings. These contestations have previously been described as alternative-, silent-, shadow- and counter-accounting (Dey, 2003; Gallhofer *et al.*, 2006; Moerman and van der Laan, 2015; Denedo *et al.*, 2017; Vinnari and Laine, 2017; Himick and Ruff, 2020; Ferry and Slack, 2022). These contestations have been expressed in various ways: economic versus social logics (Ferry and Slack, 2022), hegemony versus emancipation (Dey, 2003) and profitability versus morality (Vinnari and Laine, 2017).

One shortcoming in these previous discussions is the depiction of pluralism as a *duality*, in which the opposing actors are represented as stable constellations. However, it can be misleading to expect actor-constellations to be positioned in stable, contesting camps, given the ambiguity and uncertainty of a crisis and the latent interests that it may evoke. By taking a novel approach to the accounting and counter-accounting that emerge during a crisis, the paper attempts to move beyond the literature's focus on stability and duality to consider relationality and multiplicity by examining the different ways that the COVID-19 pandemic was enacted in Turkey. Specifically, the study addresses the following research question:

> What role does the (in)completeness of accounting representations play in the diverse enactments of the pandemic multiple?

In addressing this research question, the study adds to the accounting literature in at least two ways. Firstly, accounting during crises has been represented as providing order following sudden disasters (e.g. Sargiacomo, 2015) and in an organizational context (e.g. Huber *et al.*, 2021) through the categories, classifications and objects that it constructs in an ambiguous context. In contrast, this study examines the multiple calculations that facilitate the different ways to construct differing accounts, thereby supporting the diverse enactments of the pandemic multiple. The relationships between accounting representations (images, numbers, figures, etc.) and the diverse actors involved in accountingizing the pandemic give rise to both convergence and contradiction, or harmony and dissonance, among the pandemic's various enactments (managerial, scientific, political, patient, business, etc.). That is, the study provides new knowledge regarding the role of calculations in a crisis by elaborating on the emergence, persistence, transformation and proliferation of accounts that enable the crisis's accountingization.

The study's second contribution is to bring new insights into discussions regarding the (in) completeness of accounting. Assuming that each object is enacted as multiple varying practices, the central issue in ontological politics is (relative) completeness (Yu and Mouritsen, 2020). That is, every enactment is considered to provide the "right" account (Busco and Quattrone, 2018). Similarly, the findings indicate that, in the pandemic's accountingization, accounting representations were never enough, so the calculations proliferate. However, despite this proliferation, we found that the different enactments of the pandemic multiple were supported by a perception of completeness in the relevant actors' accounting representations. There are both flows and closures between the different enactments of pandemic. That is, contrary to the argument that the relative completeness of accounting can resolve multiple tensions and that absences of accounting representations trigger innovation, the paper found differing interactions among accounting representations while perceived completeness became the source for managing and coordinating the object multiple.

2. Multiple calculation centers and contesting accountings

This study approaches the concept of calculation through actor–network theory (ANT) (Latour, 1987; Callon *et al.*, 2002; Callon and Law, 2005; Callon and Muniesa, 2005). Latour (1987) elaborates on calculation as a process through examples of scientific work in which calculation involves detaching an object from its context before manipulating, transforming and reconstructing it in certain ways to extract universal results applicable in similar situations. Callon and Muniesa (2005) describe calculation as two simultaneous moments in the judgment process, namely qualification and evaluation. While qualification is about singularizing objects in a single platform to perform calculations (to contextualize), evaluation concerns deciding which elements to include or exclude from the calculation (i.e. to prioritize). That is, calculation firstly involves isolating the objects to be calculated before recontextualizing them in ways that the "calculator" finds usable. This calculator might be a health minister, a scientific board member, a unit manager or a computer. Calculators seldom operate alone; rather, they exist in a network of humans and non-humans. Latour (1987) depicts certain agents within these networks as centers of calculation, or "nodes", where knowledge is produced and disseminated (translated) to other remote actors in the network.

Latour's (1987) example is the cartography of La Pérouse's expeditions in the early modern period. These enabled the mobilization of immutable inscriptions (journals) from distant locations to Western Europe, combing them to extract results (maps) that were stable and durable enough to be used for subsequent expeditions. Western European cities were thus the calculation centers into which resources were transported in order for "new" knowledge to be constructed and disseminated. Similar centers can be observed during the COVID-19 pandemic, into which accounting information flowed before being transformed and constructed as "knowledge" of how to control the virus's spread through restrictions, and, metaphorically, through mapping. In the case of Turkey, the centers of calculations are expected to be various actor-network constellations, such as the scientific committee, the health and interior ministries, and medical professional organizations. These entities strived to generate knowledge and construct (accounting) representations in various ways to enact the pandemic multiple.

Controlling the pandemic involved complexities and a large network, given the pandemic's numerous and diverse characteristics. These can be roughly grouped under health, economy and liberty (Ahrens and Ferry, 2021). Due to shifting contexts that moved the pandemic situation in unintended directions, the calculation elements were also rapidly changing. Hence, making the pandemic calculable necessitated a grasp of these (un)calculable, unprecedented and surprising elements, which could not be a matter of qualification and evaluation, but rather required qualitative judgments (Callon and Law, 2005). Moreover, the pandemic was not only a health crisis, but had economic and democratic effects. Therefore, as in other crises, various interests were present (Carlsson-Wall *et al.*, 2021), which had diverse alignments, or *interessements*, to various actor–network constellations (Callon, 1986). Consequently, there were competing calculations that accumulated around and spread from the multiple centers relating to this diversity of interests. Thus, two kinds of complexities can be expected: first, regarding the accounting of the pandemic, for example determining the indicators to measure the scale of infection, formulating objects like COVID-19 cases and deaths and constructing metrics and mappings; second, regarding the ambiguities produced by the diverse calculations of multiple centers with differing interests.

2.1 On multiple accountings

Accounting plays a central role in aligning interests in a single direction to construct consensus by, for example, silencing others (Farjaudon and Morales, 2013). This is in line with its performative power in shaping the context in making things calculable (Miller and

Power, 2013; Fırtın and Kastberg, 2020), and transforming them in certain ways to construct an order, such as patient-color groups in an emergency (Fırtın and Karlsson, 2020). In other words, accounting a crisis involves shaping the (chaotic) context by transforming things into calculable objects, such as classifications and categories (e.g. Sargiacomo, 2014; Antonelli *et al.*, 2022; Sargiacomo and Walker, 2022), which in turn places them in an order and stabilizes the crisis situation. This has been observed in sudden crises like natural disasters, where building a consensus is relatively stabilized (Sargiacomo *et al.*, 2014). Longer term crises, however, include a range of interests (Ahrens and Ferry, 2021; Andrew *et al.*, 2021). These multiple interests result in contesting calculations, i.e. multiple accountings (L. Yu and Mouritsen, 2020). Rather than stabilizing the situation, these add complexity to the crisis's context.

Multiple accountings have been discussed under different labels, such as silent and shadow accounts (Dey, 2003; Moerman and van der Laan, 2015), pluralism (Brown, 2009) and critical dialogical perspectives in accounting (Brown *et al.*, 2015; George *et al.*, 2023). A common way to frame multiple accountings is to consider them as "alternative" (Denedo *et al.*, 2017, 2019) or "counter" accounting (Gallhofer *et al.*, 2006; Apostol, 2015; Laine and Vinnari, 2017; Vinnari and Laine, 2017; Himick and Ruff, 2020; Ferry and Slack, 2022). Counter accounting has been described as resistant and emancipatory in relation to hegemonic, persistent and dominating accounting (Gallhofer *et al.*, 2006; Vinnari and Laine, 2017. Laine and Vinnari (2017) argue for the transformative potential of counter accounting against hegemony, in contrast to accounting's conservative role in representing and reproducing hegemonic interests (e.g. Alawattage and Wickramasinghe, 2008). This transformative potential has also been criticized. For instance, in a critical review of the counter accounting, Tweedie (2023) identifies various limitations of counter-accounting in achieving emancipation.

These arguments agree that counter accounting is more democratic and pluralistic, giving voice to unheard actors, aspects and dimensions. For example, an investment can be described by two sets of calculations: those that measure its economic return through calculating monetary value, costs, revenue and profitability (i.e. financial accounting), and those that measure its externalities, such as adverse environmental or social consequences (i.e. environmental counter accounting) (Callon, 1998). It is a mutual iteration between economic and other-than-economic value calculation (Bracci *et al.*, 2024; Fırtın, 2023). That is, accounting focuses on calculations regarding increasing returns of scale, revenues and ultimately tax generated from an investment, whereas counter accounting focuses on calculations regarding other objects, such as pollution, deforestation and other environmental impacts, and the voices of unheard stakeholders (Denedo *et al.*, 2017, 2019). Regarding the COVID-19 pandemic, this can be represented as the calculation of virus spread, design of restrictions and trade-offs between public health, business and daily lives of people. Considering the multiplicity of pandemic, the contesting accountings are expected to produce diverse representations, both to solidify various existing enactments of it and also ensure the individuality of each enactment.

In this paper, I consider counter accounting as an alternative, co-existing set of measurements and calculations that disseminate the elements, aspects and perspectives sidelined in hegemonic accounting. That is, to be "counter", such accounting should contest hegemonic accounting by including new objects or dimensions within the existing objects (Busco and Quattrone, 2018). The two accountings then challenge each other by including more elements, aspects and dimensions for representation within the accountingization of objects (Power and Laughlin, 1992; Gebreiter, 2022). I consider counter accounting as a dynamic and relational process that uses account representations differently regarding specific enactments of the pandemic multiple, such as in managerial, scientific, business, political and patient forms.

Hence, instead of taking "hegemonic" and "counter" as two stable, contesting entities, the current study contributes to the literature by exploring the changing relations between these accountings and others, and their connections to the pandemic multiple. That is, it moves away from duality towards true multiplicity. Instead of settling on two dichotomous camps of (counter) accountings, actors may use the same accounting representations, yet enact the pandemic multiple in diverse ways (Mol, 2002). Calculations provide a basis for these enactments to manage the pandemic in different forms together with those stemming from, for example, a (medical) professional system (Abbott, 2014) and logic (Freidson, 2001). These calculations may thus produce challenges to the construction of the crisis as a single accounting object to be managed (Mol, 2002; Yu and Mouritsen, 2020; Fırtın, 2023). This creates further ambiguities regarding decisions on what actions to take. In the face of such incompleteness, the production and inclusion of more calculations results in the emergence of more accounts (Power, 2015; Busco and Quattrone, 2018; Ferry and Midgley, 2023) and thus the production of contested knowledge and increased ambiguity. After presenting the methodology of this study, I investigate these elements in the analysis.

3. Methodology

3.1 Study design and data collection

This is a qualitative case study of how the COVID-19 pandemic was managed in Turkey, based on data updated daily and gathered during the pandemic from December 2019 to May 2021. The analysis focuses specifically on the period from the beginning of 2020 to the first half of 2021 because public discussions concerning the handling of the pandemic started to fade after June 2021 after the government decided to gradually lift restrictions. That is, this period was when a multiplicity of accounts and counter-accounts was constructed and when diverse interests were the most visible and outspoken.

The empirical data comprised over 1,200 documents collected from public institutions, including official letters, announcements, policy and regulatory documents, official institutional websites (e.g. Ministry of Health, Ministry of Interior, governors' offices, municipalities, medical and professional organizations), open-access interviews with members of the scientific board, newspaper articles, TV debate transcriptions and the official social media posts and shared audio-visual items (both individuals and institutions) of ruling and opposition politicians, state representatives and professional associations (e.g. COVID-19 monitoring board reports of Turkish Medical Associations and the Public Health Specialist Association). I gathered data primarily from official documents and first-hand statements, which were complemented with national newspaper articles. This entailed saving digital copies of news reports and opinion pieces, as well as auto-transcribed TV debates, within a database in NVivo software constructed by the author.

Document analysis not only provided information on pandemic management nationally, but also provided data from specific groups of actors involved in managing the pandemic, including medical professionals, ministries and government agencies, local government units, and government and opposition politicians. Given that the case was ongoing, I continued collecting data during the analysis phase in an iterative approach regarding the collection and analysis of further data.

In collecting the data, I recognized the importance of maintaining a balanced representation between official documents and other texts related to the formal network managing the pandemic. To do so, I tried to capture the plurality of voices and opinions concerning the handling of the pandemic. This is significant because different perspectives reflect different calculations, including alternative (counter) accounts (Laine and Vinnari, 2020).

Accordingly, I gathered data from groups other than state officials and authorities, such as opposition parties and professional associations, as they provide alternative voices. In selecting the news articles, I also tried to achieve a balanced representation of debates and opinions from diverse sources to include both pro-government and opposition voices. I did not give primary consideration to media sources because my aim was to focus on the first-hand statements and actions of key actors. By avoiding the secondary interpretations of news outlets, I could interpret the primary sources reflexively myself (Alvesson and Sköldberg, 2018).

3.2 Data analysis

In analyzing the data, I focused on Turkey's early attempts to manage the pandemic because the accounts used in pandemic management emerged in 2020 during these early attempts. As these accounts are of central importance for the calculations, and accordingly for the aim of this study, the analysis is limited to this time frame. The first step in the data analysis was to identify the actors engaged in constructing a set of calculations (Latour, 1987; Callon and Muniesa, 2005). Identifying these "calculators", enabled us to then reveal the different co-existing calculations during the COVID-19 crisis. As I collected further data, I not only identified new actors in existing calculations, but also revealed the role of previously involved actors in emerging calculations. To do so, I firstly coded the data in terms of the actors. I framed these as contesting calculations (Llewelyn, 2003), comprising actors like the presidency, health ministry, scientific board, opposition political parties and professional associations. By collecting further data regarding these actors, I tried to address both the narratives (Llewellyn, 1999; Czarniawska, 2004) and counter narratives (Laine and Vinnari, 2020; Lueg and Lundholt, 2020) that framed management of the pandemic. This provided more detail regarding the descriptions concerning pandemic management between the construction of a "master plot" (the narratives) and the alternative (effective) stories that challenged it (Stacchezzini *et al.*, 2023).

In accounting research, counter narratives correspond to the framework of counter accounting whereas narratives correspond to accounting (Gallhofer *et al.*, 2006; Laine and Vinnari, 2020). That is, the former are storylines described by those actors that challenge the dominant narratives. These counter narratives represent the alternative calculations that are in dispute with the dominant ones and that provide information about the performance of the governance network during the pandemic. Examples of counter narratives were provided in the context of the pandemic, such as scientific discourses concerning the spread of the virus, specifically whether it was transmitted through droplets (narrative) or by air (counter narrative) (Greenhalgh *et al.*, 2022). Although both these accounts had the same aim (understanding how the virus spread), they contradicted each other in relation to further action, for example regarding claims that masks can control the spread if the virus is transmitted by droplets whereas isolation is better if it is airborne (Greenhalgh *et al.*, 2022).

In this case, I addressed such narratives and counter narratives in Turkey and their involvement in the construction of categories (Sargiacomo, 2015) and indicators (Huber *et al.*, 2021) employed in the different enactments of the pandemic multiple (Mol, 2002). To conduct this analysis, I used an additional set of codes to grasp the enactments, specifically the scientific, managerial, business, political, patient and household pandemics. By identifying these narratives and counter-narratives, the empirical analysis focused on how the construction of accounts and counter-accounts, relating to numbers, metrics, judgments, assessments and evaluations of infection rates and death tolls were changed, interpreted and reframed, and what kinds of explanations were provided by the actors involved in these calculations.

The analysis of the empirical data aimed to identify the different calculations and the production of (counter) accounts in accordance with these calculations. For example, official documents from the presidency, ministry of health, ministry of interior and other authorities were grouped together whereas interview/interpretation excerpts were placed into a different group. From the perspective of multiplicity in ontological politics, these (counter) narratives and (counter) accounts are used to construct and enact different pandemic scenarios (Mol, 1999). Mol (1999, p. 2) describes ontological politics and its implication as follows: "the reality we live with is one performed in a variety of practices. The radical consequence of this is that reality itself is multiple." Drawing on this perspective, the data analysis revealed that accounts and counter-accounts were integral elements in the varied enactments of the COVID-19 pandemic. The analysis show that the pandemic was enacted differently across managerial, scientific, business, political, patient and household contexts.

3.3 Setting

The handling of the COVID-19 pandemic in Turkey aligned with the country's administrative structure. More specifically, the executive power, including the president and central governmental bodies, was responsible for taking decisions and implementing national pandemic measures. The central actors included, such as health ministry, has been responsible of the construction of metrics regarding infection and death rates. The ministry of the interior was responsible for the formulation and implementation of restrictions and the ministry of family and social services was responsible for the delivery social aids in specific connected with the pandemic. Following the constitutional amendment of 2017, the ministries are organized under the presidency and thus legally bounded by the decisions of the president.

Following the official announcement of the first COVID-19 cases in China, the ministry of health in Turkey established an operations center, employing 15 people within the scope of the general directorate of public health, to monitor all pandemic-related developments worldwide. On 10 January 2020, the Coronavirus scientific advisory board was formed within the ministry of health. While the ministry of health has been the official data-generating entity, constructing daily tables of infection and death rates, the scientific board, comprising medical professionals, has unofficially acted as a verification authority to be consulted.

Locally, state interventions, which were tailored to the population and infection density, focused on 30 metropolitan municipalities and Zonguldak. At the provincial level, governors (*vali*), as representatives of the central executive body, were responsible for coordination. Local governments were actively involved both in implementing and monitoring the restrictions within their jurisdictions, such as public transportation, and providing social and financial support packages for those negatively impacted by the interventions (Tekin Bilbil *et al.*, 2023). Moreover, the (metropolitan) municipalities have also been involved in such governance in terms of production of metrics, such as due to their legal liability to conduct funeral services, which unintentionally have resulted in their involvement in counting the COVID-19 related deaths. Coordination between central and local government bodies was somewhat problematic due to political influences. In particular, the 2019 local elections resulted in a change in power in the majority of metropolitan municipalities from the ruling AKP to the main opposition party, CHP. The competition between the two parties influenced pandemic accounting, particularly regarding the measurement of excess death rates.

4. Empirical analysis

Accountingization of the pandemic entails treating it as an accounting object. Yet, as an object multiple, the pandemic was enacted differently by various actors concerned with

multiple aspects of pandemic management. This multiplicity resulted in the pandemic being accountingized within the context of each of these enactments. The accounting representations were therefore used and shaped in various ways to support multiple enactments. The accountingized forms that these enactments responded to and shape the visibility of accounting representations used in the calculations. For instance, the pandemic's impact (i.e. the infection rate), its consequence (i.e. death rates) and the design of control activities (i.e. restrictions) to reduce the first two are each an example of the calculations of different enactments.

In Turkey's case, accounting representations were identified that responded to and were shaped by the scientific, managerial, business, political, patient and household enactments of the pandemic. These enactments relied on various (counter) accounts that represented the infection rate, death rates and restrictions in different ways, thereby creating the pandemic multiple. On the one hand, there were distinct accounts and counter accounts in relation to these calculations; on the other hand, the relevant actors enrolled interchangeably in these (counter) accounts, depending on their involvement in these calculations. Some of these accounts challenged others, thereby becoming counter accounts that contested each other. Such contestation was relational and temporally bounded by the way the pandemic was accounted. Accordingly, the empirical analysis below firstly presents the different enactments of the pandemic before explaining which accountings become part of the pandemic and how they traveled within or across the multiplicity.

4.1 Enactments of the pandemic multiple

Based on the analysis guided by ontological politics (Mol, 1999, 2002), the study found that the pandemic was enacted differently in, among others, managerial, scientific, business, political, patient and household forms. The managerial pandemic concerns the operational and functional aspects of coordination and steering during the pandemic. That is, in its managerial form, dealing the pandemic was about adapting to an unexpected crisis, making decisions to ensure public safety, designing, enforcing health and safety protocols, steering risk mitigation strategies and implementing emergency responses.

The scientific pandemic concerned the identification of the novel virus, figuring out potential transmission channels and tracking the changes in the virus, such as transmissibility and potential impact, and monitoring for the emergence of new variants. It also involved identifying COVID-19 symptoms, severity and evaluating the effectiveness of various treatments like drugs, therapies and other interventions in managing the disease. From their perspective of (medical) professional ethics and standards, actors enacting the scientific pandemic guided policymakers in implementing public health measures regarding lockdowns, mask mandates and social distancing to slow the virus's spread and thereby to reduce its impact on healthcare organizations.

The business pandemic concerned the challenge of balancing between financial uncertainty, on the one hand, as consumer demand dropped, economic activity slowed, and layoffs, furloughs and cost-cutting measures were enforced while, on the other hand, adjusting to remote work arrangements to comply with lockdowns and social distancing measures. Actors enacting the business pandemic also dealt with the disruption in global supply chains due to business closures, transportation restrictions and labor shortages.

The political pandemic concerned practical decision-making regarding lockdowns, travel restrictions, testing, contact tracing and the allocation of resources to expand hospital capacity, acquiring medical supplies and supporting healthcare workers. However, it also entailed reaching a consensus and gaining public trust regarding the design and implementation of these decisions. In enacting the political pandemic, various elements were enrolled to gain public trust, such as securing the national interest, calls for unity and

even "heroism" and evoking of emotions (Demirag *et al.*, 2020). Moreover, the political pandemic also had to manage the economic damage suffered by individuals and private sector organizations. This involved providing stimulus packages, such as direct payments to individuals, unemployment benefits and support for businesses. Provision of financial aid also created a contest between the central government and municipalities.

The patient pandemic repertoires included health capacities, such as hospital bed numbers, emergency and intensive care unit capacity, numbers of respirators, protective gear supplies and contact tracing, including filiation teams and application-based tracing with HES codes (the abbreviation for "*Hayat Eve Sığar" – Life Fits Home*, HES, 2020).

The household pandemic revolved around health and safety concerns within households, but primarily the economic consequences of the pandemic, such as rising unemployment due to lockdown measures and compulsory unpaid work leave. Regarding job losses and reduced income, the household pandemic dealt with the challenges of coving basic expenses, such as groceries, rent, utility bills and bank loan repayments. The household pandemic also involved the shift to remote working and distance education coupled with increased social isolation due to the cancellation of social, sports and art activities, and domestic and international travel restrictions (Demirag *et al.*, 2020). Lockdowns and disruptions in the supply chain also led to occasional shortages of essential goods, leading to panic buying and stockpiling of goods like pasta, bread and toilet paper which intensified temporary shortages of these goods in shops (see Figure 1).

Thus, there were different enactments of the pandemic, of which I identified managerial, scientific, political, business, patient and household forms. The following section discusses the roles of accounting representations in mediating these multiple enactments of the pandemic by fostering perspectives of relative (in)completeness. It then explains which accountings become part of the pandemic, and how, when traveling within or across the multiplicity. I also explore the varying relationships between these representations, including instances where the same numbers related to different entities within and across various versions of the pandemic.

Source(s): Birikim (2020)

Figure 1.
Luppo, or Coke: that is the question … #CURFEW. One of the many tweets shared by users that dramatized panic-buying and criticized the implementation of lockdowns by highlighting increased crowding in supermarkets as citizens rushed to buy chocolate bars and soft drinks just hours before the lockdown

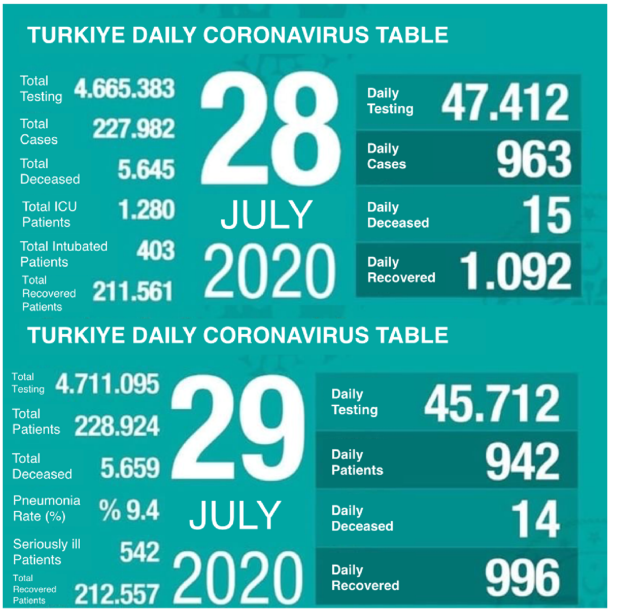
4.2 The (in)completeness of accounting representations

4.2.1 Patient and case accounts. One prominent theme in the pandemic-related accounting involves rates. More specifically, I found at least two distinct and contesting calculations regarding the scientific and managerial enactments of the pandemic. Some of these accounts were visualized in the daily tables presented by the ministry of health, which included figures concerning categories of patients, daily cases, total cases, recoveries per day and total recovered cases. The accounting of seriously ill patients, which began in July 29, 2020, indicated the numbers of patients with oxygen saturation below a certain rate or requiring intensive care. This category was subsequently replaced in the daily tables with "Seriously Ill" and "Critical Patient", in accordance with the international definition. Figure 2 illustrates these representational changes.

Although the "Seriously Ill Patient" category related to a medical professional calculation, medical professional associations found "patient" account problematic because it did not clearly represent the actual infection rate. The ministry of health justified its approach as follows:

> As per our initial testing policy, people with symptoms were tested. As the number of screening tests and those who had tests without showing symptoms started to increase, the test results continued to only be given to symptomatic cases so as not to disturb the initial data consistency. For this reason, the term "Patient" is used instead of "Case". (Ministry of Health Report, 2021)

This shows that there was a distinction between "case" and "patient" in terms of (not) showing symptoms. Although the existence of symptoms was initially constructed as a separator between these two accounts, the increase in positive returns through screening previously untested asymptomatic persons justified a distinction between the "patient" and "case" categories. The use of the patient account by the ministry of health in measuring the



Source(s): Health Minister's Twitter Account, 2020c, d, translated by the author

Figure 2.
The difference in indicators from 28th to 29th July, 2020, reported in the Health Minister's Twitter account's daily pandemic bulletin

magnitude of infection thereby enabled the infection rate to be represented as lower than the numbers of people who were actually infected with the virus. In this respect, "patient" was an account employed in the managerial pandemic relating to a calculation that promoted the (false) impression that the infection rate was under control based on the perception that such a representation was complete – a representation which consequently related to the repertoires of the business and political pandemics.

The patient account was criticized by other medical professional groups as an alternative way to calculate the infection rate. In the scientific pandemic, another account, "the case", was amplified by medical professional associations, as evident in the statement of the Chair of Ankara Chamber of Medicine:

> Every case that has a positive test is a coronavirus patient. Asymptomatic cases are of greater importance in terms of contagiousness, especially in society. The Ministry of Health does not accept positive cases, even if there is a complaint. Screening tests were introduced for our healthcare workers in the Ankara Provincial Health Directorate. Scanning was stopped when the PCR results were positive. Similarly, when the results are not desirable, the numbers are manipulated. . . . The Physicians' Oath states that: "Even if I am under pressure and threat, I will only use my knowledge for the health and well-being of the patient". The Minister of Health violated this oath, which is one of the basic ethical principles of medicine. Second, he could not fulfil his duty as a politician in relation to society. The disciplinary committees of the medical chambers should initiate a disciplinary investigation against the Minister of Health, and, if the Scientific Board is aware of this work, against the medical chamber with which the committee member is affiliated, as they are responsible for patients who are positive after 28 July 2020. (Prof. Dr. Ali Karakoç, 02 October 2020, Cumhuriyet).

This statement reveals that not all cases that tested positive were counted as coronavirus patients, and that virus scanning was stopped once infection had been detected. Medical professionals perceived the representation of the "patient account" as incomplete. Therefore, the "case account" was used as an additional representation in the scientific enactment of pandemic. While this challenged the patient account constructed by the health ministry, the chamber of medicine engaged in an alternative calculation of the pandemic by emphasizing that all positive test results should be considered as a patient in terms of contagiousness. Moreover, such a method of (professional) calculation not only involved a critique of how the patient account was employed by the ministry of health, but also of the minister's professional ethics in a reference to the Hippocratic Oath, with the claim of neglecting such deficiency and consequently causing more infections. Thus, professional standards and ethics were elements in the scientific pandemic. This emphasis on ethics not only complied with the moral mechanisms in fostering alternative accountings (Vinnari and Laine, 2017) but also constituted a central element in the professional calculation of the pandemic, which competed with the ministry of health's managerial enactment in using the "patient" account. This competition was also evident in claims from another medical association (Figure 3), which documented verbatim the *incompleteness* of cases reported by the ministry of health.

Furthermore, I identified a performative relationship between the "case" and "patient" accounts. In line with this, the category of "number of cases per day" came into effect on November 25, 2020, to represent those who returned a positive PCR test despite being asymptomatic. Meanwhile, another category, "total number of cases", indicated the total number of people returning positive PCR tests. Asymptomatic cases from 29 July to 10 December, 2020, were added to the number of patients and updated, and this cumulative total was given as "total number of cases". This implies that the medical professional calculation performatively shaped the managerial one, consequently causing these accounts to merge. Moreover, such performativity was found in the daily statements of the health minister concerning the pandemic. In this performative relationship, health professionals criticized the managerial actors for a lack of transparency, which resulted in the health minister reporting more regularly on Twitter after 27 March, 2020. These tweets, issued at around

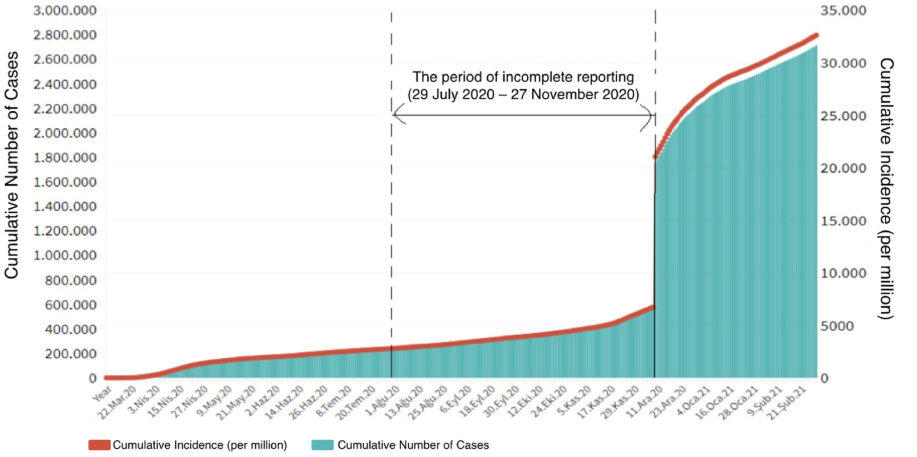


Figure 3.
Graph constructed by the Association of Public Health Specialists claiming the *incomplete* reporting of cases by the Ministry of Health

Source(s): HASUDER, 2020, translated by the author

midnight every day, were subsequently replaced by press conferences held twice a week after the scientific board meetings, and the publication of coronavirus tables containing information about new cases, number of tests and numbers of recoveries and deaths. Moreover, some changes were made in the tables, although it emerged that these changes were not made with the knowledge of the scientific board.

> In Turkey's Daily Coronavirus Table, the number of seriously ill patients will henceforth be given in accordance with the international standard that ensued during the pandemic. In addition to the number of new and total patients, the rate of pneumonia will be displayed in order to provide detailed information about the cause (Health Minister's Twitter Account, 2020a).

While this shows that transparency caused conflict between the repertoires of the managerial (i.e. controllability and measurability) and scientific enactments (i.e. professional accounts such as international standards) of the pandemic, it once again shows that each actor enrolled in a different enactment of pandemic claimed that their account was complete. In addition, new categories were effectively present in the descriptions made by the health minister. These categories were relevant to the aspects amplified in the accounts of the scientific pandemic, such as compliance with WHO standards. The WHO defines confirmed cases as "*persons with laboratory confirmation of COVID-19 infection, irrespective of clinical signs and symptoms*" (WHO, 2020). Concerning this, the former chair of the Turkish medical professional association (TTB) stated the following:

> This standard has not been implemented from the beginning. They now need to maintain certain things in order to comply with international standards. The fact that the number of intensive care and intubated patients has been removed from the table implicitly denigrates people in contrast to the seriousness of the situation, in which our patients are in intensive care and intubated (Prof. Dr. Sinan Adıyaman, 30 July 2020, TTB, 2020a)

While this statement points to the significance of categories for complying with international standards, it also provides a critique of the health ministry's tables for not corresponding with such standards, and thereby deceiving the public. That is, there is an interplay of multiple accountings that in earlier periods created conflict between actors enacting different pandemics, yet also enabled harmony between them at a later stage, which ultimately caused

different representations to merge. Moreover, an additional account enacted in the scientific pandemic, diagnosis of the case, concerning the clinical detection of the virus despite negative PCR results, emerged in the managerial enactment because it became one of the indicators that the ministry of health employed in accounting for cases. For example, on 29 July, 2020, the category "number of cases" was changed to "number of patients", "total number of intensive care patients" and "total number of intubated patients" were removed, and "number of seriously ill patients" and "rate of pneumonia in patients" were added. The fact that there was almost no difference in the numbers of cases between 28 and 29 July, 2020, created suspicions regarding the data prior to this change. As the definition of "seriously ill" was not included in the ministry of health scientific board's guidelines, it was impossible to understand the definition of a seriously ill patient as presented in the daily report table.

> With the decision taken by President Recep Tayyip Erdoğan, all international flights were suspended on March 27 [2020], while domestic flights were suspended only to certain destinations. In addition, travel restrictions were imposed on 30 metropolitan cities, many of which are significant tourism centers, and Zonguldak, where lung diseases are common. In addition to the suspension of flights, curfews were imposed on April 23 [2020], May 19 [2020], and during the Ramadan Feast holidays, which are of great importance for domestic tourism. This led to a delayed start of the domestic tourism season. While most of the travel restrictions and curfews were lifted in June [2020], flights to many countries resumed during the same period (BBC Türkçe, 2020).

The case and patient accounts were further utilized for the business and political enactments of the pandemic. There was a shift in representation from case to patient during the summer of 2020, which is Turkey's peak tourism season. *In April 2019, the number of incoming tourists was 3.26 million. By April 2020, this number had dropped to 22,000, representing a 99% decrease* (BBC Türkçe, 2020). Thus, the patient account became an additional element within the political and economic calculations to protect Turkey's tourist industry.

4.2.2 The accounting of deaths. Similarly to the case and patient accounts, death tolls counts were also contested between different enactments of the pandemic. Besides the infection rate, there were different ways to calculate death tolls: managerial, scientific and political. The descriptions of the actors in the different pandemics reveal inconsistencies between the figures announced by provincial government agencies and ministry of health data. Moreover, the "excess mortality" data also created inconsistencies regarding the number of deaths identified through epidemiology, which exceeded the number of deaths expected under "normal/non-crisis" conditions. The above-normal death tolls are thought to be due to conditions related to the pandemic crisis (Sarkac, 2020a). Concerning the death tolls, TTB stated:

> While the Ministry of Health's weekly status report gave the number of people who died from COVID-19 in Istanbul up to 13.09.2020 as 2,873, the figure up to 04.10.2020, was given as "only 1!" person, becoming 2,874. This begs the question: "Has only 1 person died from COVID-19 in Istanbul in the last month!?" The Ministry of Health subsequently blocked access to its weekly report due to the public reaction. When the Ministry made it available a few days later, the previously stated number of 2,873 and 2,874 deaths was changed to 2,941 and 3,090 respectively . . . According to the data updated by the Ministry of Health, 3,190 deaths occurred in Istanbul between 12 March - 18 October 2020. According to the Istanbul Metropolitan Municipality's e-government data, a total of 7,162 extra deaths occurred in Istanbul between 12 March 2020 and 18 October 2020 compared to the 2015–2019 average. Thus, apart from the 3,190 COVID-19 deaths announced by the Ministry of Health for Istanbul, we can talk about 3,972 additional deaths (COVID-19 or other causes) (TTB, 2020b).

This excerpt from TTB not only reveals the inconsistencies between the death tolls reported by the ministry and Istanbul's local government but also indicates that the data were concealed by the ministry after the public reaction. In this contestation, while the scientific

pandemic used death tolls as a way of measuring numbers in relation to public health, as in the case of infection rates, the ministry's data concerning death tolls can be described as resulting from a managerial calculation. A further political contestation concerning death tolls is evident between the health ministry and local government administrations regarding the repertoire of the political pandemic. Death tolls thus became one of the arenas in which central and local governments pursued political calculations, which led to government censorship. This is described by a politician within the main opposition party and a medical professional, respectively:

> On March 28th, 2020, 20 people lost their lives in Istanbul due to the COVID-19 pandemic, with their causes of death recorded as coronavirus-related in the e-government application. At the same time, the Ministry announced just 16 deaths due to COVID-19 throughout the whole country. After this was made public knowledge, the e-government funeral information page was closed (Nazlıaka Twitter Account, 2020).

> From the very beginning, outbreak management in Turkey has not been conducted with the desired transparency. There have been numerous scandals on this topic. In my opinion, the most important of these was the fact that the first patient diagnosed in Turkey was actually detected long before 11 March 2020, when it was officially announced. Although the diagnoses of new patients were made as early as 22 January 2020, they were hidden from the public. Major mistakes were made in Turkey, such as changing the perception of the disease by hiding the actual number of cases for months in test-related matters. Anyone can make mistakes. This is especially true during a pandemic of this magnitude. However, instead of learning from the mistakes made, the mistakes were maintained due to political, daily and unscientific decisions. (Assoc. Dr. Ergin Koçyıldırım, 2 February 2021, Independent Turkey).

One again, the perceived relative completeness of representations by different actors enacting political, scientific and managerial pandemics is evident in the reporting of death rates. In this case, however, the perception of relative completeness included different enactments. The claim in the excerpt that the decisions had an "unscientific" basis implies the limited influence of professional calculations in the political processes. This illustrates the efforts of closure between different enactments and the different ways that the representation of death rates became a matter for interpretation within this multiplicity. A connection is visible here between the fact that "mistakes were maintained" with what Callon and Muniesa (2005) refer to as manipulation of the elements that constitute a foundation for the calculation to extract universal results. In this case, accounting representations were perceived differently and thereby produced different results. In other words, different manipulations delivered a range of results. The different interpretations of the representations of death rates within the scientific, managerial and political pandemics extracted results for public health, controllability and power position. That is, on one hand, the concealment of data disabled the calculations of the other centers, such as the TTB; on the other hand, it also enabled another center, the health ministry, to consolidate its position in the calculations (Latour, 1987).

However, such doubts also sustained the grounds for the critiques of the limited role of the scientific board. In this sense, while some accounts, such as the case and patient categories, were performative in shaping each other, there were limited connections between some other accounts. For instance, the accounts produced by medical professional groups in enacting the scientific pandemic were met with silence, such as the limited role of the scientific board and the opinions of medical associations based on their professional expertise:

> If pandemic management had been included in the activities of the Scientific Board, we would never have experienced the current situation. The Scientific Advisory Board closely and actively monitors patients and all types of scientific developments, and makes recommendations. There is therefore no lack of information or a problem in transferring information to official institutions. It is worth noting that, as the Board, we have warned the relevant institutions previously by saying: "Variant-1 is

> coming, measures need to be reinforced against this." However, the management of the pandemic is not under the control of the Scientific Advisory Board in Turkey, nor in any other country. Elected governments have managed the pandemic all over the world. They also make decisions by not only taking the recommendations of the Scientific Advisory Boards into consideration, but also a wide range of other parameters. (Prof. Dr. Serap Simsek Yavuz, 03 April 2021, T24)

On the one hand, this scientific board member describes the sufficiency of information and its flow within the pandemic management network, and that this is challenging in that the transparency account is brought into the calculations. On the other hand, she draws attention to the board's problematic power position by highlighting its consultatory, non-influential role in the decision-making process with regard to measures, reminding us of the tension between professionals and management (Freidson, 2001). This was connected to the limited discretion of professionals in the descriptions of a member of the scientific board. This shows the closure of the different enactments, which unfolds in this case between the scientific and managerial pandemics regarding the lack of medical professional influence in the managerial pandemic. Subsequently, the critiques from the medical professional entered the political pandemic, which provoked the following defence by the minister of health on the grounds of protecting national political interests:

> Let it be known that during the fight against the pandemic, our state protects its NATIONAL INTERESTS AS MUCH AS THE PEOPLE'S HEALTH [capitalized in the original source]. This is because the pandemic affects all areas of life. The criticism by some people who have no responsibility is no different from searching for a stain by looking at a specific point on a photograph with a lens. (Health Minister's Twitter Account, 2020b)

The statement not only draws an equivalence between national interests and public health, but also defines a distinction between them. It also claims that the criticism challenging the pandemic accounting, by focusing primarily on people's health, misses the "bigger picture", which includes national interests. This justifies withholding information as a result of political calculations. In terms of incompleteness, this shows us that the perception of the political pandemic actors, namely the health minister in this case, claimed to have completeness (*seeing the bigger picture together with national interests*) over the incomplete representations of scientific pandemic (*focusing on the disease as a fragment of bigger picture*).

4.2.3 Restrictions. Another element in which the different pandemics were involved concerns restrictions. In designing and implementing the restrictions, there were multiple accounts involving the scientific, managerial, business, patient and household pandemics. In particular, economic calculations were central regarding curfews and travel bans, with an emphasis on the continuation of daily economic activities. Further accounts were used in the managerial and business pandemics, regarding restrictions placed on tourists, workers and elderly citizens, based on economic interests.

Firstly, in November 2020, the ministry of interior stated that, within the framework of the newly instituted COVID-19 measures, foreigners staying in Turkey temporarily as tourists would be exempted from the weekend curfew. The ministry's circular noted that the spread of the coronavirus had recently increased in all countries, and that new measures had been taken. These new measures were arranged to minimize disruption to the holiday plans of tourists entering Turkey. Secondly, in all provinces, the ministry allowed citizens aged 65 and over to go out between 10:00 and 13:00. Thirdly, apart from employees who submitted documents like work/SGK records showing their workplaces and reasons, citizens under the age of 20 (those born on 01.01.2001 and after) could go out between 13:00 and 16:00 (Government Website, 2022).

These measures exemplify an economic emphasis in the design and implementation of restrictions to avoid hindering daily economic activities. These accounts also indicate the

direction for further actions in relation to tightening or loosening restrictions on the daily lives of individuals (household pandemic), business operations (business pandemic) and their implementation (managerial pandemic). However, despite playing such a central role, the ministry of health provided limited information concerning data collection, which thus became an issue of (in)completeness amplified by the constellations of opposing actors:

> We also do not know the real data on which decisions concerning restrictions are based. We know only what is shown in the Table. However, we take these three measures announced by the government into consideration: 1) The Scientific Board has been directed to develop recommendations based on manipulated and distorted data, not facts in the field; 2) These suggestions are limited to those that will not affect the continuation of production; and 3) The restrictions that would entail costs to the government were not put into effect. (Prof. Dr. Tevfik Özlü, 19 November 2020, Evrensel)

Once again, this links to the transparency account as there are connections with the disclosure of data relating to infection and death rates in terms of generation, usage and sharing. Notwithstanding the insistence of the Turkish medical association that other relevant non-governmental organizations and scientists were conducting research, the perceived incompleteness of these representations by the actors of the scientific pandemic led to criticisms of the government and the ministry of health for only disclosing limited information to the public.

Regarding the other enactments, there was also a harmony within the constellations. The managerial decisions regarding pandemic measures, such as curfews and restrictions, were not only considered as a health issue, but also in terms of other socio-economic and political dimensions (Ahrens and Ferry, 2021; Andrew *et al.*, 2021). The business pandemic could refer to the ratio of people in ICU and total patients as a defence for easing restrictions to avoid disrupting business operations. Meanwhile, the concern of individuals in the patient pandemic was not the accounting representations but worries about people's families and their livelihoods. The household pandemic concerned fears of shortages of everyday supplies when seeing rising COVID-19 case numbers that increased the probability of more restrictions. The political pandemic's concern was instrumental in interpreting the representations in terms of communicating that the crisis was controllable. This is in line with previous discussions on the role of political factors in choosing which information to disclose during the pandemic (Donatella *et al.*, 2022). Lastly, stemming from the perception of incompleteness by the actors of the scientific pandemic, medical professionals established an alternative board to the scientific board, which made its own analyses, generated its own reports and held its own meetings to inform the public.

5. Concluding discussion

This study revealed the (in)completeness of accounting representations and their roles within the diverse enactments of the pandemic multiple during the COVID-19 pandemic in Turkey. The analysis revealed the amplification of multiple accounts in terms of the different ways the pandemic was calculated, specifically managerial, scientific, political, business, household and patient pandemics. Each of them provided various accounts, such as those of patients, cases, death rates, tourists and people aged 65 and over. I observed that certain actors, such as the ministry of health, the scientific board and professional associations like TTB, became centers of calculation (Latour, 1987) and participated in calculating the pandemic differently. The resulting contestations included managerial, professional, political and economic calculations, for example regarding inconsistent reporting of infection rates and death rates. Hence, efforts were made to control the pandemic situation by testing, quarantining, curfews and other restrictions (accounting for the pandemic), all

backed by accounting representations that challenged each other due to their relative (in) completeness. This was particularly observable in situations like the construction of alternative figures, tables and mappings by the medical professional organizations that challenged the official accounting. Moreover, when earlier accounts proved inadequate, new ones were brought into play (Busco and Quattrone, 2018), such as the construction of the additional account, "positive case but no symptom", in the COVID-19 tables as a consequence of the managerial calculation, and the "tourist" account as part of the economic calculation.

The actors of the different pandemic enactments saw the same figures for new cases, total cases, patients in ICU, PCR tests and the trends in these figures over time. However, alternative amplifications produced different practices and interpretations. For instance, the managerial pandemic considered the absolute number at the beginning of the pandemic but the rate of increase in later stages. When this rate stabilized, the government began to ease restrictions. In contrast, the scientific pandemic considered the seriousness of the disease and the ratio between cases and PCR tests, with doctors continually warning about the danger of easing restrictions. The patient pandemic did not care about these numbers; rather, patients worried about their families and food supplies. The household pandemic concerned shortages of everyday supplies when seeing increasing case numbers. The business pandemic could refer to the ratio of people in ICU and total patients as a defence for easing restrictions. Thus, the analysis suggests that it is not accounting/counter accounting that was at stake. Rather it is the flowing relations between accounting numbers and other actors that produced convergence and divergence between different enactments of the pandemic. That is, the same accounting could be used by different actors to produce alternative accounts.

While the health ministry shaped daily COVID-19 cases to make the pandemic "manageable" as a political aim, its calculations were less about the pandemic as a health issue, but more about managing multiple interests. Approaching the pandemic as a health issue, the professional associations proposed additional counter accounts, which challenged the government's efforts. This is in line with what Callon and Muniesa (2005) call the manipulation of elements in the calculation to extract the desired results. These manipulations were particularly visible in the accounts relating to the calculation of infection rates in terms of different categories and mappings, reporting of death rates and the extent to which medical professional knowledge became integrated within decisions in managing the pandemic.

Previous studies have established that accounting, specifically the construction of accounts through classifications, categories and indicators, plays a crucial role in maintaining order during crises (Vollmer, 2019; Sargiacomo, 2014; Walker, 2014; Antonelli *et al.*, 2022; Perray-Redslob and Younes, 2022). As evidenced in the case, accounting was also instrumental in managing the COVID-19 pandemic in Turkey by providing a foundation for various perspectives. My contribution to the discussion on the role of accounting in crises lies in highlighting the diverse calculations that lead to the construction of the crisis as an object multiple (Mol, 2002; Yu and Mouritsen, 2020; Fırtın, 2023). I observed that these calculations challenged attempts to manage the crisis, resulting in additional ambiguity. The validity of the accounts of the managerial, political and economic calculations were contested by the medical professional counter accounts. These consequently questioned the robustness and transparency of accounting information, and questioned the scientific relevance of the measurements and design of restrictions. The counter accounts from medical professionals, grounded in a professional logic (Freidson, 2001), played a significant role, along with references to "science", "scientific methods" and even the Hippocratic Oath, in critiquing government efforts. This relates further to the context in which the pandemic management has been conducted in Turkey, specifically the uncertainties surrounding the nature of the disease and its control, within a scientific discourse (Greenhalgh *et al.*, 2022). This further contributed to the ambiguity of pandemic management. Despite efforts to mitigate

ambiguity through crisis management, counter accounts amplified the unknowns. Thus, by shedding light on a case where accounting contributed to ambiguity, the examination of multiplicity and contestation offers a contrasting perspective on the role of accounting as an enabler of order in crises.

The second contribution of this study concerns the concept of multiplicity in accounting. In contrast to previous studies that portrayed accounting within a binary framework, such as economic versus social logics (Ferry and Slack, 2022), hegemony versus emancipation (Dey, 2003) and profitability versus morality (Vinnari and Laine, 2017), the findings of this paper reveal the relationality and multiplicity of counter accounts. This implies that the same actors may have been involved in creating different enactments through their contributions to managerial, scientific, business, political, patient and household calculations of the pandemic. These calculations represented diverse interests and resulted in different constellations of accounting elements (Callon and Muniesa, 2005). Some calculations focused on the virus as a disease, whereas others considered political aspects, such as protecting national interests and consolidating authoritative power in pandemic governance. Accounting plays a central role in defining and perpetuating these multiple interests (Farjaudon and Morales, 2013). I also found that certain counter accounts, such as those challenging the distinction between "patient" and "case" accounts, and the creation of the "positive case but no symptom" indicator, were performative in shaping the accounts in the efforts of constant and diverse calculations. This was evident in the health ministry's revisions to its daily coronavirus table to align with the counter accounts from medical professionals. This finding aligns with previous observations on the innovative role of (in)completeness in accounting literature (Busco and Quattrone, 2018; Yu and Mouritsen, 2020). In contrast, despite their performative influence on certain accounts, other counter accounts, such as calls for increased transparency and a greater role for the scientific board in decision-making, were disregarded and met with silence.

My analysis thus expands the understanding of (in)completeness over previous depictions of resistance, contradiction and ambiguity. Instead, in this case, (in) completeness emerged as a recurring theme in the professionals' responses in various contexts, whether aligning with multiple interests or being disregarded or silenced. This study suggests that the purpose of using accounting is not only for coordination but also for maintaining the closeness of each enactment of the pandemic. This is a sense of political completeness in which things have to move forward despite differences between each version of the pandemic. At the same time, actors are trying to create flows to connect the multiplicity, as when doctors were criticizing the figures produced by the government. However, but the political interest – national interest and the big picture – was always in conflict with the medical pandemic.

From another angle, this story could simply be explained in terms of a powerful populist government manipulating figures to suit its agenda. While I acknowledge that the government's (managerial/political) pandemic representations were powerful and can be seen as "hegemonic" (Gallhofer *et al.*, 2006), it was only one enactment among many others. The different enactments of the pandemic multiple already exist – it is not the accounting representations that create them – but the perceived completeness of accounting representations serves to solidify and create closeness among different enactments, rather than coordinating them.

Regarding this study's practical contribution, it draws attention to the fact that crises, as object multiples, are multifaceted. Therefore, there are always risks associated with crisis management, which often involves reducing a crisis to single metrics. Such reduction can lead to a scenario where only a few specific enactments of the crisis prevail. This results in the overrepresentation of certain aspects of these dominant enactments, while other dimensions risk being ignored. Regarding the study's limitations, it relied purely on documents, which restricted my ability to demonstrate how calculations are practiced behind the scenes, such

as during scientific committee meetings, in the corridors of COVID-19 quarantined healthcare units or in discussions between medical professionals and politicians. Therefore, this paper calls for future studies to explore such behind-the-scenes processes of making and enacting calculations.

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