

Critical dialogic accountability online: responsibility networks and the dynamics of legitimacy repair

Joanna Krasodomska

*Department of Financial Accounting, Krakow University of Economics,
Krakow, Poland*

Ewelina Zarzycka

Faculty of Management, University of Lodz, Lodz, Poland

Dorota Dobija

*Department of Accounting and Corporate Governance, Kozminski University,
Warsaw, Poland, and*

John Dumay

*Department of Accounting and Corporate Governance, Macquarie University,
Sydney, Australia;*

*Centre for Corporate Reporting, Finance and Tax, Nyenrode Business Universiteit,
Breukelen, Netherlands and*

*School of Business, Economics and Law, University of Gothenburg,
Gothenburg, Sweden*

Abstract

Purpose – This study aims to explore how critical dialogic accountability (CDA) unfolds in online settings, particularly during legitimacy crises, and how responsibility networks shape organisational responses.

Design/methodology/approach – We conduct a case study of a Polish company that faced accountability demands after it shipped protective masks to China during the COVID-19 pandemic. Drawing on a unique dataset, this netnographic study combines buzz, sentiment and content analyses of publicly available online discussions to capture the dynamics of legitimacy repair in real time.

Findings – We show that the online environment fundamentally reconfigures accountability processes. Three types of responsibility networks – supporters, neutrals and opponents – emerged, each with its own accountability demands. These networks were dynamic, fluid and temporal, with members' prominence shaped by online activity and visibility. Our findings illustrate how organisations facing legitimacy pressure must swiftly navigate conflicting accountability demands and adapt their responses in real time.

Originality/value – This study extends the CDA literature by demonstrating how responsibility networks formulate accountability demands and complicate accountability processes. It also contributes to legitimacy theory by demonstrating that legitimacy repair in online crises requires organisations to engage with dynamic responsibility networks rather than predefined stakeholder groups, thereby reshaping the interaction between accountability and legitimacy in online contexts.

Keywords Critical dialogic accountability, Legitimacy crisis, Responsibility networks, Online accountability, Social media, Netnography

Paper type Research article



1. Introduction

In recent years, accountability and legitimacy crises have increasingly unfolded in online spaces. Social media platforms and online news outlets now serve as primary arenas where people scrutinise, debate, and challenge organisational actions (cf. [Manetti and Bellucci, 2016](#); [Bellucci and Manetti, 2017](#)). For companies, this environment presents both risks and opportunities. While online spaces provide avenues for dialogue with diverse groups ([Okazaki et al., 2020](#)), they also accelerate the spread of accusations, amplify accountability demands, and create conditions where legitimacy may be questioned almost instantaneously ([Liu et al., 2011](#); [Dumay and Guthrie, 2017](#)). Understanding the dynamics of accountability within such online contexts is essential for elucidating how companies manage legitimacy crises and respond to scandals that provoke contentious debates across dispersed and heterogeneous audiences.

According to [Agyemang \(2024, p. 2\)](#), accountability is “a murky concept that is difficult to define”. Researchers have traditionally understood accountability as “a relationship in which individuals are required to explain and take responsibility for their actions” ([Sinclair, 1995](#), pp. 220–221). In conventional accounting scholarship, accountants have designed accountability systems primarily to safeguard the interests of financial capital providers. However, over the past few decades, the concept of accountability has undergone significant expansion. Scholars have highlighted a shift away from narrow, accounting-based approaches towards more inclusive perspectives that encompass social and environmental concerns ([Agyemang et al., 2017](#); [O'Dwyer and Boomsma, 2015](#); [Dillard and Vinnari, 2019](#); [Granà et al., 2024](#)). Within this broader evolution, critical dialogic accountability (CDA) has emerged as a promising framework for addressing the limitations of traditional accountability. [Dillard and Vinnari \(2019\)](#) explicitly call for critical dialogic approaches that acknowledge multiple voices, competing perspectives, and the inherently contested nature of accountability in complex social settings.

To understand the distinctiveness of CDA, it is important to differentiate accountability from responsibility. While responsibility refers to internal moral or professional obligations, accountability involves external scrutiny, justification, and the possibility of consequences ([Mulgan, 2000](#)). In the context of CDA, such consequences need not be legal or financial; they may also involve reputational loss, diminished legitimacy, or the activation of affected individuals or groups. Thus, accountability extends beyond responsibility by granting others the right to demand explanations and to impose sanctions if those explanations are inadequate.

Building on this understanding, CDA recognises that accountability involves diverse and often conflicting demands made by individuals and groups whose rights and interests are affected by organisational actions. These actors form what [Dillard and Vinnari \(2019\)](#) refer to as “responsibility networks”, which operate outside the formal boundaries of the organisation. Responsibility networks act as account holders who evaluate organisational behaviour, formulate accountability demands, and press for responses from the organisation—the account provider. Unlike traditional accountability, where stakeholder groups are preidentified and managed within established systems, CDA emphasises the unpredictable emergence and evolution of responsibility networks. These networks make CDA especially relevant for understanding crises in online contexts, where individuals and groups mobilise rapidly to hold organisations accountable.

The online environment further complicates this picture. Online settings enable a multiplicity of actors to discuss, contest, and reframe issues at remarkable speed, thereby facilitating dialogic interactions on an unprecedented scale ([Bellucci and Manetti, 2017](#)). Once information circulates online, organisations have a limited ability to control or contain it ([Dumay and Guthrie, 2017](#)). News exposure often triggers secondary waves of dialogue that extend beyond the original issue, creating new debates and accountability demands ([Neu et al., 2019, 2022](#); [Neu and Saxton, 2023](#)). These constant reconfigurations underscore the importance of CDA in online settings. As [She \(2023\)](#) argues, the shift from one-way corporate communication to online dialogue empowers diverse actors to articulate expectations,

challenge narratives, and directly influence legitimacy evaluations. Furthermore, online communication strategies can impact legitimacy outcomes: when companies utilise social media to explain their decisions and engage with critics, they may reduce negative reactions and foster greater acceptance (She and Michelon, 2019).

Despite growing interest in the role of online environments in shaping accountability (de Villiers *et al.*, 2025), significant gaps remain. Extant studies have examined how online platforms support dialogic forms of accounting (Bellucci and Manetti, 2017; Landi *et al.*, 2022), enhance social accountability (Neu and Saxton, 2023; Saxton and Neu, 2022; Neu *et al.*, 2022), and contribute to legitimacy repair (She and Michelon, 2019). Perkiss *et al.* (2021) explicitly call for more research into legitimacy repair strategies beyond traditional disclosure mechanisms, particularly focusing on how online interactions shape accountability during crises. As Perkiss *et al.* (2021, p. 22) argue, we must examine how these online discourses evolve because these new media forms were not available when Suchman (1995) developed his original legitimacy repair strategies. Online environments change the communication modality and thus the legitimacy repair strategy. Our study addresses this important change in the way that companies and different actors, through responsibility networks, communicate and hold companies accountable by examining how CDA develops online in the face of a legitimacy crisis.

We investigate these dynamics through the case of LPP SA (hereafter referred to as LPP), a Polish company that faced a legitimacy crisis during the COVID-19 pandemic. In late January 2020, Italy declared a state of emergency as the pandemic rapidly spread. Shortly thereafter, journalists from the online edition of *Newsweek* reported that LPP had purchased several hundred thousand protective masks (specifically 510,000, although the company claimed the number was closer to one million) from the Polish market. The company officially announced that these masks were being sent to China to aid the most deprived regions. However, *Newsweek's* findings suggested that most of the masks were, in fact, directed to eleven Chinese factories that manufactured clothing for LPP. The revelation ignited public outrage in Poland, as many perceived that LPP's actions had deprived Polish citizens of access to scarce protective equipment, thereby putting lives at risk. What began as a journalistic exposé quickly escalated into a broader public scandal, amplified through social media, forcing LPP to respond to rapidly evolving accountability demands. This case presents a compelling setting to examine how CDA unfolds online and how legitimacy is contested and potentially restored in real time.

For this purpose, we adopt a netnographic approach, analysing online traces of public discourse related to the LPP scandal. We combine buzz monitoring, sentiment analysis, and content analysis of online posts to capture the dynamic evolution of responsibility networks and accountability demands. This methodological choice enables us to access a unique dataset of real-time online interactions, which reveal how accountability processes unfolded as the crisis escalated. Our analysis reveals that the online setting significantly reconfigures the accountability process in at least three important ways. First, responsibility networks emerge rapidly alongside groups of supporters, neutrals, and opponents, each articulating different accountability demands. Second, the composition of these networks is dynamic, fluid, and temporal, making them difficult for organisations to anticipate or manage. Third, the online environment amplifies the visibility and persistence of accountability demands, requiring organisations to respond almost immediately to avoid further damage to their legitimacy.

This paper makes two primary contributions. First, it extends the literature on CDA (Agyemang *et al.*, 2017; O'Dwyer and Boomsma, 2015; Dillard and Vinnari, 2019) by empirically analysing how responsibility networks form and operate in online settings. Building on the theoretical foundation of Dillard and Vinnari (2019), we demonstrate that online responsibility networks are particularly unstable, as they can emerge quickly, dissolve just as suddenly, and reconfigure in relation to shifting narratives. While prior research highlights the potential of online settings to facilitate dialogue (Bellucci and Manetti, 2017; Landi *et al.*, 2022), our findings underscore the challenges organisations face in responding to

diffuse and unpredictable accountability demands. We thus provide empirical evidence that CDA processes online differ substantially from those observed in more traditional, offline settings.

Second, we contribute to legitimacy theory by demonstrating how online dynamics reshape legitimacy repair strategies (Perkiss *et al.*, 2021). Existing studies have focused largely on disclosures in corporate reports (Cho and Roberts, 2010; Corazza *et al.*, 2020; Blanc *et al.*, 2017; Florio and Sprovierio, 2021). Our study shows that online settings create conditions where responsibility networks contest legitimacy by forming fluid and diverse groups rather than fixed ones. The salience of network members depends not on organisational classification but on their online presence and engagement, such as follower counts and levels of interaction on platforms such as Facebook and Twitter [1]. This dynamic makes legitimacy repair in online contexts more challenging but also more revealing of the pluralistic nature of accountability.

The remainder of this paper is structured as follows. Section 2 introduces the case company and background. Section 3 outlines the theoretical framing of CDA and legitimacy. Section 4 explains the research design. Section 5 presents our analysis of online discourse across stages of the legitimacy crisis. Section 6 discusses our findings and their implications. Section 7 concludes with a discussion of contributions, limitations, and avenues for future research.

2. LPP and the face mask scandal

LPP is a Polish family company and a large public interest entity operating in the garment industry. It is also a well-recognised global brand in nearly 40 countries across Europe, Africa, and Asia. LPP designs, manufactures and sells clothing, accessories and shoes from five popular brands to millions of customers. The company pursues sustainable fashion in line with its 2020–2025 strategy, “For People, For Our Planet” (LPP, 2021a), and its achievements have been recognised at both the national and international levels. For example, in the Carbon Disclosure Project’s (CDP) Climate Change 2020 study, LPP received a high “B” grade, which is higher than the industry, European and global averages. LPP was also said to “reign supreme in management and communication” (Bartodziej, 2024), and the company’s reports have been acknowledged in various competitions (LPP, 2023). However, despite these accolades, LPP was not immune to the impacts of the COVID-19 pandemic.

The pandemic heavily impacted LPP. The lockdowns introduced in nearly all countries where LPP operates have changed consumer behaviour and significantly impacted sales. LPP’s financial situation remained stable because the company reacted immediately, changing its business model to prioritise e-commerce and quickly transforming its organisational structure. Moreover, the pandemic in China and Asia jeopardised the continuity of the production of LPP’s new collections and their transportation to its distribution centre in Poland. On January 29, 2020, LPP posted its plan on Facebook to send 1 million facemasks to the regions in China most affected by COVID-19. LPP also encouraged others to participate in this action. Approximately two months later, an article published in Newsweek revealed the latest information regarding the dispatch of masks that LPP bought from the local market. The Newsweek article sparked discussions about LPP’s decision, prompting LPP to take several actions to address the legitimacy crisis.

The LPP face mask scandal was among the most emblematic scandals in Poland at the beginning of the COVID-19 pandemic. However, the company’s history has been turbulent. Before becoming one of the most advanced companies in Poland, two incidents strongly affected its legitimacy and reputation. In 2011, LPP transferred two trademarks to its branch in Cyprus and then to a company in the United Arab Emirates. In 2014, LPP repeated this manoeuvre with other brands. After a wave of criticism for such tax optimisation, LPP returned its trademarks to Poland in 2015. In a press release issued in January 2017, LPP announced that the tax audit office had questioned the reliability of its “declared tax bases and the correctness of calculating and paying corporate income tax for 2012” (Money.pl, 2020).

LPP was also involved in the Rana Plaza garment factory collapse on April 24, 2013, one of the greatest recent tragedies in the clothing industry. LPP's behaviour after the accident did not address society's concerns (Sikora, 2013). LPP's management board reported that only a fraction of LPP's production was in Rana Plaza, and the headquarters in Poland did not accurately assess which factories its agents had placed orders with. Nevertheless, LPP assured us that it would improve its control over its production locations and the conditions in the factories that produce goods for the Polish company. Although industry players signed two producer agreements addressing this social concern (one involving mainly US companies and the other, European producers), LPP was not a party to either (Sikora, 2013). Finally, in October 2013, five months after the collapse, LPP joined the recovery efforts by providing a voluntary donation to the affected people and the families of the disaster victims. Moreover, LPP joined ACCORD (the Bangladesh Accord on Fire and Building Safety), the only company from Poland to do so (CleanClothes Poland, 2013).

3. Theoretical framing

3.1 Critical dialogic accountability

Accountability is a relational and evolving process shaped by dialogue, pluralism, and the possibility of sanctions. Building on Sinclair (1995), Dillard and Vinnari (2019) conceptualise CDA as a discursive process in which diverse groups of actors articulate accountability demands. Rached (2016) echoes the emphasis on reflection and dialogue by building on Bovens (2010, p. 953), who describes accountability as a "reflective discursive encounter." This understanding highlights that accountability requires the account provider to justify actions both inwardly and publicly, engaging in dialogue with account holders. Importantly, these relationships are pluralistic, given that actors are accountable to multiple and sometimes conflicting constituents, and dynamic, as the nature of accountability shifts over time within evolving communities (Dillard and Yuthas, 2001; Dillard and Vinnari, 2019). Together, these perspectives underscore that accountability is not a static obligation but an ongoing, socially embedded process that is deeply intertwined with judgements of legitimacy and acceptance.

Accountability demands come not only from traditional account holders, such as shareholders and other stakeholders but also from various constituents, including marginalised groups and society (Dillard and Vinnari, 2019). However, to date, attempts to improve corporate accountability have been incremental, as accountants design traditional accountability systems to meet the demands of financial capital providers for transparency and accountability (Dillard and Vinnari, 2019). To address the limitations of these traditional systems, Dillard and Vinnari (2019) propose shifting towards CDA. CDA recognises the multiple and sometimes conflicting needs, interests, and power relationships among affected individuals or groups (Sorola *et al.*, 2024). Moreover, several scholars have studied it in the context of NGOs (O'Dwyer and Boomsma, 2015; Ang and Wickramasinghe, 2023), marginalised groups (Tanima *et al.*, 2023) and Facebook's CEO Mark Zuckerberg's US Congressional hearings (Yusuff *et al.*, 2023).

According to Dillard and Vinnari (2019), CDA begins by identifying diverse groups of interested individuals and understanding their varied information needs. This process differs from commonly known stakeholder engagement because identifying these groups and their information needs begins outside the organisation being held accountable. By uniting around issues of common interest, subsets of affected groups form responsibility networks such as social movement organisations or other advocacy groups. These networks are not assumed to be entirely uniform or lasting. They have developed an agreement with respect to common interests and have acknowledged the importance of collaborating towards a shared goal at a specific moment or concerning a particular issue. Dillard and Vinnari (2019) provide an example of a paper mill being held accountable for polluting a river by actors such as local fishers, conservationists, and downstream farmers. All of them share the same goal of preventing pollution despite their divergent interests. People who are against the mill would

create one (opponents') responsibility network, whereas those who favour it would form another (supporters') responsibility network. Each network would then identify specific concerns for which they hold the mill accountable and express various alternatives and possibilities through dialogue and debate. Dillard and Vinnari (2019) argue that the situation above creates an accountability system in which researchers can measure an account provider's actions against the criteria developed by the responsibility networks. The process of building accountability systems is interactive and continuous. When users implement the systems, they gain experience, which may lead them to revise the systems. Evaluations of the accountability systems may highlight areas that require attention in responsibility networks. Users may also learn and modify their understanding of accountability relationships or change the coalitions involved (the responsibility networks to which they belong).

At this point, it is important to distinguish between responsibility and accountability. As Mulgan (2000) emphasises, accountability in its core sense implies external scrutiny, justification, and the possibility of sanctions. Responsibility, by contrast, tends to denote an internal moral or professional obligation. In other words, while responsibility networks create the conditions for collective action, accountability demands extend further: they involve enforceability, not merely aspiration. Sanctions within CDA may not always take the form of legal or financial penalties but can include reputational damage, the withdrawal of legitimacy, or the mobilisation of oppositional networks. Thus, accountability demands are qualitatively different from responsibility demands because they entail the right of others to hold an actor accountable and to impose consequences if the account is unsatisfactory.

The evaluation criteria underpinning accountability often emerge from political processes of compromise and negotiation, as well as new insights gained through ongoing dialogue and deliberation. While compromises may resolve specific issues, they are provisional, as there are deeper ideological conflicts and power imbalances that cannot be fully resolved. Further compromises may be needed, but power differences and unresolved conflicts are acknowledged.

In a pluralistic setting, there could be multiple accountability systems, each with different sets of criteria and potentially different accounting systems. Responsibility networks, which are centred on common issues, define the most relevant criteria that inform the accountability framework for evaluating the account provider's activities. Accordingly, the focus shifts from disclosing information within preestablished accounting systems to creating an accountability framework that generates data aligned with evaluation criteria defined by responsibility networks and grounded in dialogue. This changing focus reframes the question from "*What can accounting hold someone accountable for?*" (accounting-based accountability) to "*What kind of accounting is required for a particular accountability system?*" (accountability-based accounting) (Dillard and Vinnari, 2019).

3.2 The online setting as a dialogic zone

The shift of dialogic encounters into online spaces amplifies and accelerates CDA. Online networks intensify accountability demands by increasing their velocity, emotionality, and visibility (Bachmann *et al.*, 2015) while also enabling responsibility networks to dynamically form, dissolve, and reconfigure in relation to specific issues. Importantly, in online settings, these networks not only voice accountability demands but also serve as legitimacy audiences, directly shaping whether the network perceives an organisation as legitimate or illegitimate in real time.

While these dynamics highlight new characteristics of accountability online, they also build on longer-standing practices of accountability in more traditional settings. In such contexts, stakeholders mediated accountability demands through efforts to align with expectations and standards in both substantive and symbolic ways, often operationalised through technologies of accountability, such as multiple measures and reporting tools, which are designed to render organisations auditable (Porter, 1995; Jeacle and Carter, 2011). Recent

research suggests that the online setting extends and reconfigures these practices, serving as a dialogic zone that enhances dynamic dialogic forms of accounting (Bellucci and Manetti, 2017; Landi *et al.*, 2022) and social accountability (Neu and Saxton, 2023; Saxton and Neu, 2022; Neu *et al.*, 2022; Goncharenko, 2021; Jeacle and Carter, 2011).

Online settings provide a significant degree of openness (de Villiers *et al.*, 2025) and facilitate interactive, dialogic, and rapid communication between companies and various actors (Cheng, 2016; Schultz *et al.*, 2011). Although prior research has focused on how companies construct and deliver messages (Stephens and Malone, 2009), online media users can also construct messages to meet accountability demands. The messages allow a dialogue between all interested parties (Okazaki *et al.*, 2020). Social media can facilitate the presentation of accountability demands by various actors and enable organisations to respond to them (Manetti and Bellucci, 2016; Bellucci and Manetti, 2017).

However, issues that emerge online can be less predictable, and they may escalate or multiply more rapidly than those that originate offline (Liu *et al.*, 2011). Accordingly, today's era of digitalisation, which facilitates interactive communications and content exchanges among and between audiences and organisations (Wright and Hinson, 2009), presents certain challenges. Compared with traditional media, the greater velocity, emotionality, and commonality of online settings affect how accountability demands spread and how CDA manifests among interested constituents. The content is published immediately, and the response is often instant and directly shared among constituents. Online settings enable the rapid sharing of a substantial amount of information about companies with a wide audience, which is often neither produced nor controlled by the companies themselves (Dumay and Guthrie, 2017). Accordingly, social media play a crucial role in corporate managers' internal and external communication (Nadeem *et al.*, 2025). Thus, in this study, we focus on how the online setting influences the formulation of responsibility networks and the CDA process when a company faces a legitimacy crisis.

Accordingly, we argue that online CDA is inextricably linked to questions of legitimacy. Responsibility networks not only formulate accountability demands but also serve as legitimacy audiences whose judgements determine whether organisational actions are deemed appropriate or unacceptable (Suchman, 1995). In this way, online CDA processes are also legitimacy contests, where diverse and rapidly shifting networks negotiate the boundaries of what is considered legitimate. The fluidity of online networks underscores the fragility of legitimacy: as new actors join or exit the dialogue, those that remain continuously renegotiate the organisation's legitimacy. Moreover, the possibility of sanctions, ranging from reputational damage to consumer boycotts or political intervention (Mulgan, 2000), means that accountability demands in online CDA have immediate legitimacy consequences. Thus, online CDA not only amplifies plural accountability processes (Dillard and Vinnari, 2019) but also provides an arena in which organisations can repair legitimacy in real time.

3.3 Legitimacy as an outcome of critical dialogic accountability

Legitimacy theory provides a complementary lens for understanding how accountability processes unfold during crises. Legitimacy is the foundation for organisational survival, as companies must act within the boundaries of the rules and norms established by society to be perceived as legitimate (Suchman, 1995). Accountability and legitimacy are inseparable: accountability not only calls for justification but also contributes to how organisations are perceived in terms of legitimacy. Failures to meet these calls can trigger legitimacy crises that jeopardise access to resources, support, and public acceptance (Bachmann *et al.*, 2015; Hoque, 2006). In this sense, legitimacy repair strategies (Suchman, 1995) are integral to the broader framework of CDA, especially in online settings where responsibility networks actively redefine the standards by which individuals and networks assess organisational actions.

Because legitimacy is not permanent, organisations may face crises when norms and expectations shift. Such crises often arise from scandals, perceived wrongdoing, or

questionable managerial decisions that erode public trust (Valentini and Kruckeberg, 2018; Florio and Sproviero, 2021). These contested moments highlight how actors continuously negotiate legitimacy, making the dialogic dimension of accountability central to repairing organisational legitimacy.

A company facing a legitimacy crisis is, at the same time, an account provider facing accountability demands from the account holder (society). If a company fails to be responsive to society, it can expect difficulty obtaining the resources and support needed to continue operating. Failure to meet accountability demands can lead to a loss of legitimacy (Bachmann *et al.*, 2015) and, consequently, to sanctions imposed on a company in the form of legal restrictions on its operations, reduced access to the resources it needs (e.g. financial capital or labour), or reduced demand for its products (e.g. an organised boycott by consumers) (Hoque, 2006; Jahn and Brühl, 2018; Granà *et al.*, 2024). When companies find themselves in a situation that poses a threat to their legitimacy, they must repair their legitimacy and persuade interested parties that they are realigning with social norms and values (Beelitz and Merkl-Davies, 2012). To succeed, they should launch their legitimacy repair initiatives in a domain related to the crisis issue, as divergence in this regard could affect how the initiative is perceived and assessed by the broader public, potentially rendering it ineffective (Bellucci *et al.*, 2021a; Kim and Choi, 2018).

Suchman (1995) differentiates three (coexisting) types of legitimacy: pragmatic, moral, and cognitive. Pragmatic legitimacy pertains to the perceptions of those who assess the benefits derived from corporate actions and their self-interests. As Perkiss *et al.* (2021) noted, companies initially seek pragmatic legitimacy by trying to convince their audiences that they align with social norms and values, often through initiatives or similar activities. Moral legitimacy refers to the general perception that corporate actions align with a shared system of values within which the company operates. Cognitive legitimacy refers to accepting a company or its actions as “taken for granted” or as part of the natural order of things; in other words, society views the existence and behaviour of the company as inevitable, necessary, or proper because they align with shared beliefs and norms.

Suchman (1995) also noted that before undertaking global legitimization activities, companies may need to “construct a sort of “firewall” between audience assessments of specific past actions and audience assessment of general ongoing essences” (Suchman, 1995, p. 598). In doing so, companies can normalise accounts, restructure and avoid panic. Normalising accounts aims to separate the threatening event from the assessment of the company by denying the problem, excusing it by questioning the organisation’s responsibility, justifying it, or explaining the disruption. Through restructuring, the organisation “selectively confess[es] that limited aspects of its operations were flawed and can then act decisively and visibly to remedy those specific faults” (Suchman, 1995, p. 598). Finally, avoiding panic is suggested to mend the breach of legitimacy by combining “intense activity and dramatic displays of decisiveness” with “a light touch and a sensitivity to environmental reactions” (Suchman, 1995, p. 599).

From a legitimacy theory perspective, what ultimately matters is not a company’s actions themselves but how these actions are perceived by society. Consequently, legitimacy repair requires not only corporate interventions but also the construction of discourses around these interventions and active dialogue with societal actors, who may demand accountability (Florio and Sproviero, 2021).

The relationship between legitimacy and accountability is thus reciprocal. Legitimacy provides the social foundation upon which actors raise accountability demands, while accountability processes, particularly within responsibility networks, contribute to shaping whether legitimacy is sustained or challenged over time. In this sense, legitimacy crises are moments when accountability demands intensify and sanctions become more tangible, whether through reputational damage, boycotts, or regulatory restrictions (Bachmann *et al.*, 2015; Hoque, 2006; Jahn and Brühl, 2018). CDA extends this dynamic by emphasising that actors negotiate legitimacy through discursive encounters: account providers justify their

actions, responsibility networks scrutinise these accounts, and both parties engage in dialogue that may lead to either repair or further loss of legitimacy (Dillard and Vinnari, 2019). Responsibility networks, therefore, not only hold actors accountable but also act as legitimacy-granting (or legitimacy-withdrawing) audiences, shaping the criteria against which actors evaluate organisational behaviour. Integrating legitimacy into this framework highlights that accountability encompasses not only explanations and potential sanctions but also the ongoing struggle over social acceptance and the right to operate.

4. Research design

We adopt a single case study method to understand the CDA process and the involvement of different responsibility networks during the legitimacy crisis. The case was situated during the COVID-19 pandemic, allowing for the collection of a unique dataset and the use of netnography as a research approach. The internet represents an interesting virtual space that enables the observation and recording of the behaviours of communities and cultures originating from computer-mediated communications, such as traditional ethnographic studies (Jeacle, 2021; Hine, 2000; Hammersley and Atkinson, 2007; Kozinets, 2002). Netnography, or internet ethnography, is “a qualitative research methodology that adapts ethnographic research techniques to study the cultures and communities that are emerging through computer-mediated communications” (Kozinets, 2002, p. 62). Netnography, therefore, allows the generation of not only theoretical but also practical insights and can be used in various research areas (Jeacle, 2021) since it “provides a means by which all social science scholars may observe a host of human behavior” (Jeacle and Carter, 2011, p. 297).

We gathered online data via a monitoring program and exported it to a spreadsheet for further analysis. In the first research stage, we extracted 3,443 pieces of information, i.e. posts, articles, statements, and comments. These data cover the period from midnight on March 22, 2020, to 11:59 p.m. on June 30, 2020. The observation period was defined prior to data analysis to avoid post hoc selection of the time window. A fixed end date of June 30, 2020, was chosen to ensure a sufficiently long postevent period for capturing subsequent reactions and responses following the *Newsweek* publication.

Facebook and Twitter posts dominate the sample, accounting for more than 82% of the data. The remaining 18% comes from online discussion forums, news websites, the websites of LPP and other organisations, as well as various internet portals. A complete list of all internet domains is available upon request. The collected data contain the date and time of internet publication; the author’s details; the text of the post, article, or comment; a direct link to it; the domain name; and the number of interactions (likes, shares, retweets, and comments).

We clarified the accounts derived from the content analysis via buzz monitoring, which captures the interest in each topic by facilitating the tracking of online textual sources. Buzz monitoring is the process of tracking references (e.g. in posts, comments, online articles, etc.) to a company or brand name across the internet, including social media platforms (cf. Houston et al., 2018; Luo and Zhang, 2013; Sahlgren and Karlgren, 2008). The parameter used to describe the relative buzz is buzz strength. Buzz strength captures the number of contacts or views. Contact is a basic media term and provides information about the number of views the content receives. A contact occurs when a person views a particular piece of information, such as a post, article, or comment. Combined with statistical methods, data on contacts enable a precise estimation model. In this study, we estimated the number of contacts (views) based on the user’s reach when they posted specific content with a particular reference (number of followers) and the number of relevant interactions (likes, shares, and comments). For most content related to LPP’s brand, we estimate the number of contacts (views). To calculate the number of contacts for each relevant content item posted, we rely on a professional agency (Brand24) that monitors online settings and social media platforms.

According to Kozinets (2002, p. 64), when researchers use netnography, “interesting and useful conclusions might be drawn from a relatively small number of messages if these

messages contain sufficient descriptive richness and are interpreted with considerable analytic depth and insight". Accordingly, in the second research stage, we selected 350 items with the most contacts for coding and further analysis. This sampling strategy focuses on highly visible and widely engaged content, aligning with our interest in "power in the dialogue", while acknowledging that it may underrepresent lower-reach actors who, despite their more limited visibility, also contribute to the discursive dynamics of the legitimacy crisis.

The netnographic approach employed in this study offers several advantages. Reactions to online content are timelier and more spontaneous than those elicited through surveys or semi-structured interviews, which tend to narrow the profile of research participants. In contrast, the retrospective nature of interviews may foster self-serving biases in recall (Gillespie *et al.*, 2014). Another important benefit of netnography is the elimination of the so-called "observer effect": individuals may feel inhibited when directly invited to participate in research, whereas online environments reduce such barriers, generating more natural and sincere reactions. Therefore, our approach is as close as possible to a "live" critical dialogic accountability process.

Abductive reasoning guided our data analysis, whereby empirical materials continuously informed the theoretical perspective, and vice versa. We began the coding process, which involved two independent coders between June and November 2022. We created instructions to guide the coders. First, the coders analysed the author's details (e.g. the name, description (bio) and personal website if available), and after discussion on the observable characteristics, the authors of the selected content were classified into one of the following categories: politics and political parties, media, LPP, nongovernmental organisations, governmental organisations, or individual internet users. This categorisation is analytically necessary because it enables us to identify responsibility networks and to trace how different actor groups initiate, amplify, or contest accountability demands within CDA dynamics. Politics include individuals or accounts that are members of political parties (e.g. senators and councillors), work for political institutions (e.g. Parliament and political offices), use political titles or affiliations in their bios and represent political organisations. Authors with no affiliation with organisations, no verified profile or institutional link or who are using a personal website or social media have been classified as individual internet users. Other authors, such as LPP, as well as political parties, media, nongovernmental organisations, and governmental organisations, were identified through their official websites or domains.

Second, the main discussion topics were identified and coded. The automatic sentiment analysis was performed using sentence embeddings generated with the multilingual LASER (Language-Agnostic SEntence Representations) model, which supports Polish among other languages. Sentiment was operationalised as a three-category variable (positive, neutral, negative). To increase reliability, the comments with the most contacts (views) we focus on in our further analysis were also manually coded by the external coder experienced in social media research and one of the co-authors. This procedure strengthened the sentiment-based insights discussed in the analysis. At this stage, we also identified three responsibility networks representing distinct constituency groups: opponents, supporters, and neutral actors. This phase contributed to a deeper understanding of the emergence of accountability demands and the development of online-mediated CDA.

Finally, we enriched the analysis by examining the data's temporal dimension, which enabled us to identify the stages of legitimacy repair strategies and society's responses to LPP's actions during the legitimacy crisis. Each stage of the analysis involved independent reading of the research material by all the researchers, allowing them to reflect on the theoretical lens, identify emerging patterns, and consider their relationship to the relevant body of work on dialogic accountability. These data, combined with a renewed reading of the literature on legitimacy repair strategies, particularly through the lens of dialogic accountability in online contexts, enabled a deeper understanding of the empirical material. Ultimately, the abductive reasoning process led to the identification of the patterns described below.

5. Analysis of the online dialogue at subsequent stages of the legitimacy crisis

5.1 The case timeline

LPP decided to purchase facemasks on the Polish market and dispatch them to China amidst the outbreak of the COVID-19 pandemic (in January 2020). LPP faced a severe legitimacy crisis nearly two months later, when an article published in Newsweek magazine revealed new information regarding this dispatch. On March 22, 2020, at 9:48 a.m., Polish journalists reported that exporting those facemasks had created a shortage in the local Polish market and were sent to Chinese factories that manufacture clothes for LPP to maintain production (Cieśla and Dauksza, 2020). Moreover, Newsweek claimed that continuous shipments of facemasks to China were not interrupted and weakened the Polish facemask market, placing health care facilities in a difficult position. The newspaper was critical of LPP, accusing it of immoral conduct and hypocrisy.

The case timeline focuses on the day the revelation was made (March 22) and three subsequent days (March 23, 24, and 25). Nearly 80% of the collected information originates from this period. As we present later, the situation developed rapidly, and the online discussions of those days were very vivid, providing us with rich empirical material.

Figure 1 presents the case timeline divided into three stages: (1) the Newsweek revelation and the formation of responsibility networks (March 22); (2) the decision about the lawsuit and the discussions that followed (March 23); and (3) the response to accountability demands: increased involvement in fighting the virus (March 24, 25).

5.2 Stage 1: Newsweek revelation and the formation of responsibility networks

The case story starts with the information Newsweek made public, which engaged many internet users and triggered interactions among them. Table 1 presents the buzz strength and sentiment generated by the Newsweek article. The buzz strength was high, reaching 1,053,001 contacts. The discussion sentiment was mainly negative, at 78.5%, with 16.3% being neutral and 5.2% being positive. The analysis identified three responsibility networks of interested constituency groups: opponents, supporters and neutral. The media, politicians and individual internet users form these groups.

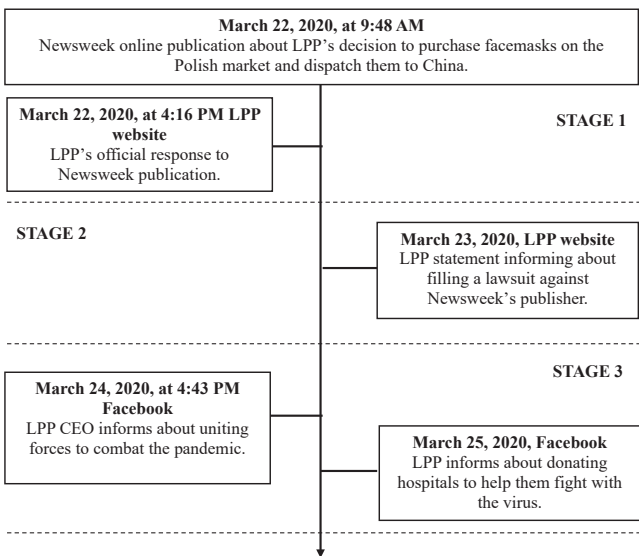


Figure 1. The case timeline. Source: Authors' own work

Table 1. Stage 1: discussions around the Newsweek article (buzz strength)

	Opponents' responsibility network	%	Neutrals' responsibility network	%	Supporters' responsibility network	%	Total	%
Participating groups	826,324	78.5 (100)	171,400	16.3 (100)	55,277	5.2 (100)	1,053,001	100 (100)
Media	381,875	70.8 (46.2)	150,000	27.8 (87.5)	7,407	1.4 (13.4)	539,282	100 (51.2)
Politicians	422,307	87.7 (51.1)	19,061	4.0 (11.1)	39,914	8.3 (72.2)	481,282	100 (45.7)
Individual internet users	22,142	68.3 (2.7)	2,339	7.2 (1.4)	7,956	24.5 (14.4)	32,437	100 (3.10)

Source(s): Authors' own work

We note that the voices of the supporter responsibility network defended LPP's decision at this initial crisis stage. However, they were in the minority:

What did LPP do wrong? This ensures the safety of employees (Individual internet user 1, March 22, 2020, at 01:07 p.m., Twitter).

Soon after the Newsweek article, the opponents' responsibility network became the most prevalent group; it consisted mainly of media members and politicians who initiated critical discussions about LPP's decisions. Politicians and political parties authored the content, generating the highest negative buzz strength (51.1%), followed by members of the media (46.2%) (see Table 1). Some posted content pointedly and emotionally affirmed the guilty status of LPP:

LPP took one million medical masks out of the Polish market to continue making a profit (Political party 1, March 22, 2020, at 2:23 p.m., Twitter).

According to the company, it was humanitarian aid, but according to Newsweek, it was about maintaining production continuity. Polish hospitals suffered from it (Journal 1, March 22, 2020, at 3:42 p.m., Facebook).

Additionally, some individual internet users joined the opponents' responsibility network and actively engaged in social media discussions by using Twitter and Facebook or commenting on webpages that posted related press articles (3%). Their opinions were negative and condemned the company's conduct:

LPP has cleaned the market of protective masks so as not to stop its sewing rooms, exposing our medical staff to infection because the masks simply ran out. Absolutely nasty, disgusting move (Individual internet user 2, March 22, 2020, at 3:36 p.m., Twitter).

These users also negatively assessed the decision of LPP to send masks to its Chinese suppliers and its consequences for the local Polish market, calling for a boycott and punishment of LPP, as the following comment reveals:

I do not know about you, but I will be avoiding LPP stores from now on, and I recommend this to all my friends (Individual internet user 3, March 22, 2020, at 3:06 p.m., Facebook).

In addition to this dialogue, which is directly related to the event reported by Newsweek, the opponents' responsibility network began to question the company's broader actions, thereby bringing the social and political context into the discussions. Network members who quickly accepted Newsweek's arguments sharply expressed their positions, often highlighting the issues with the capitalist system and the government's mistakes. They also took this opportunity to revive earlier accusations of LPP's tax avoidance and to criticise the improper allocation of state aid intended to support the economy during the COVID-19 pandemic. More radical users demanded official government punishment of LPP, claiming that LPP's decision

had threatened the security of Polish citizens. The network became involved in the controversy and used it to hold LPP accountable for its past actions:

Scandal! #LPP, when the pandemic began, bought 1 million masks from the market and sent them to its factories in China. The same ones that are now missing in hospitals. Now, LPP is asking for help from the state because it lacks \$. Go ask for support in 🇨🇳 or on 🇵🇱 where you pay taxes. #coronavirus (Politician 1, RAZEM party, March 22, 2020, at 12:42 p.m., Twitter).

In this way, the opponents' responsibility network initiated a new wave of conversations, distinct from the initially disclosed information. It is linked primarily to the social and political context, such as the problematization of corporate tax avoidance, weaknesses in the health care system, and government inertia in response to the COVID-19 pandemic. The global COVID-19 pandemic outbreak and its initial spread in Poland were completely new to everyone, sparking active debate. Security imbalances, such as the absence of protection measures for citizens, the introduction of lockdowns, and uncertainties about the future, created a unique environment where information about the pandemic rapidly gained tremendous popularity. Amidst such general chaos, it was easier for the opponents' responsibility network to escalate negative content.

Owing to the information made public by *Newsweek* and the dialogue initiated mainly by the opponents' network, LPP was held accountable for its actions. The power of the network, as visible in the buzz created, forced LPP to engage in the dialogue to legitimise its actions. LPP issued its first formal response to the issue six hours after *Newsweek* published the article. The information on LPP's Facebook profile, which links to the statement published on its corporate website, was posted on March 22, 2020, at 4:16 p.m. Thus, LPP's reaction to the crisis was to initiate a dialogue with *Newsweek*. In this way, the company aimed at separating the threatening event from the general assessment of the organisation, which is a manifestation of a normalising account (Suchman, 1995). Within this approach, the company employed denial, justification and explanation. First, LPP responded to the emerging controversy by firmly rejecting the allegations made in the media. The company issued a strong denial in response to an article published by *Newsweek*, stating:

Referring to the article published by *Newsweek* [...], we declare that its content is false and misleading the public (LPP, March 22, 2020, at 4:16 p.m., corporate website).

Second, LPP justified its actions by stating that it was the right thing to do under the circumstances of the pandemic's emergence in China. At the end of January 2020, the global implications of COVID-19 were not yet fully understood, and Poland did not yet have confirmed cases of COVID-19. People largely perceived the virus as a regional issue confined to Asia. There was no immediate domestic demand for protective equipment, and no official guidance or restrictions were in place for the export of such goods. Therefore, LPP's actions did not compromise national preparedness or public health resources.

[T]he purchase of masks organized by LPP took place at the end of January this year, when the coronavirus epidemic was confined to the Asian continent (...) (LPP, March 22, 2020, at 4:16 p.m., corporate website).

Finally, the company attempted to justify its behaviour to the opponents' responsibility network by emphasising that the donation of masks was not only a proactive corporate gesture but also a direct response to an internal request for assistance. As the company stated:

We donated masks to our office, embassies, consulates and companies, including those we work with. Our outreach was in response to a request for help given to us by the staff of our Shanghai office (LPP, March 22, 2020, at 4:16 p.m., corporate website).

This statement reflects an attempt to reframe the company's actions in light of the accountability demands of various responsibility networks. By foregrounding the request from its Shanghai office, LPP positioned itself as responsive to the needs of its transnational

workforce, thereby explaining its actions as morally grounded and contextually appropriate. Moreover, the reference to multiple recipients, including embassies, consulates, and partner companies, suggests an effort to construct a broader accountability network, which transcends commercial interests and aligns with humanitarian values during a time of global uncertainty.

Additionally, LPP clarified that the shipment of masks to China was not motivated by concerns about business continuity. The company explained that at the time of the coronavirus outbreak announcement and the subsequent donation, all commissioned production for the new collection had already been completed. As a result, factory workers in Asia were no longer producing for LPP. According to the company:

At the time of the coronavirus outbreak announcement in China and the shipment of masks by LPP, all commissioned production of the spring/summer collection had already been completed, and the Asian factory workers were no longer working for LPP. Therefore, the purchase and shipment of the masks was not an attempt to expedite their return to work [...] (LPP, March 22, 2020, at 4:16 p.m., corporate website).

The authors of the Newsweek article, Wojciech Cieřła and Julia Dauksza, responded to LPP's account on March 22, 2020, at 9:44 p.m. They described LPP's position as "full of lies and misleading public opinion":

LPP does not refer substantively to the article. It mainly reproduces the information that we have provided in it. It is intended to give the impression that LPP has nothing to do with sewing facilities in China, which supply the company with more than 30% of its production, and that the shipment of masks was a reflex of the heart (Cieřła, Dauksza, March 22, 2020, at 9:44 p.m., Newsweek).

They added that after the article's publication, one of the authors had a nearly hour-long telephone conversation with LPP's CEO. The journalists proposed correcting any allegedly false information, but the CEO was unable to identify such statements and instead focused on presenting LPP as a charitable organisation.

LPP's efforts to normalise accounts and the dialogue developed around them generated a buzz strength of 742,330 contacts—a lower result than the journalists' revelation that caused the legitimacy crisis (see Table 2). Interestingly, the dialogue appeared to be more balanced in terms of sentiment, as the content generated 42.6% of the contacts, with 35.3% being neutral and 22.2% being positive. However, at this stage, the opponents' responsibility network remained more active than those of the others did (supporters and neutral).

The media members were the dominant constituents in each responsibility network, as they generated the highest buzz strength (over 90% of all the contacts they created at this stage in each responsibility group). The media, as representatives of the opponents' responsibility network, critically underlined that LPP's efforts aimed at normalising accounts lacked credibility in its public communication, especially in how it tried to justify and explain its actions. Moreover, some media members exposed contradictions in LPP's messaging and assumed that the company had mistakenly communicated its mask shipments as humanitarian aid.

Table 2. Stage 1: discussions around the LPP's response to Newsweek accusations (buzz strength)

	Opponents' responsibility network	%	Neutrals' responsibility network	%	Supporters' responsibility network	%	Total	%
Participating groups	315,894	42.6 (100)	261,729	35.3 (100)	164,707	22.2 (100)	742,330	100 (100)
Media	312,685	43.2 (99.0)	247,738	34.2 (94.7)	162,978	22.5 (99.9)	723,401	100 (97.5)
Individual internet users	3,209	28.9 (1.0)	6,152	55.5 (2.4)	1,729	15.6 (1.0)	11,090	100 (1.5)
Politicians	0	0 (0)	7,839	100.0 (3.0)	0	0.0 (0.0)	7,839	100 (1.1)
Source(s): Authors' own work								

However, the media members in the neutral responsibility network were more balanced in their opinions and took on the role of facilitating dialogue rather than acting as critics. By presenting both Newsweek's and LPP's accounts, they aimed to inform rather than judge and to encourage public debate rather than assert a single, authoritative viewpoint. Moreover, it appears that this company's response was not particularly appealing to politicians/parties or individual internet users, as their dialogic involvement significantly decreased compared with that at the beginning of the crisis. The reduction may be due to their declining interest or a redirection of attention towards other matters.

5.3 Stage 2: the lawsuit decision and subsequent discussions

The growing pressure from the media and the plurality of their accountability demands prevented LPP from continuing costly and time-consuming dialogue with various responsibility networks. LPP employed the CEO's posture to normalise accounts and repair legitimacy. However, as the simultaneous use of simple denial, justification and explanation of the problem appeared to be only partially successful in changing the assessment of the responsibility networks, the CEO's account focused on shifting the blame. In the statement on LPP's website, the president of LPP's management board, CEO, and founder of LPP disagreed with the accusations, blaming the critical audience that started the "wave of hate" against LPP.

False information and a wave of hate directed at our company recently will not deter us from acting. [. . .] We fight despite the hate [. . .] – comment by CEO (LPP, March 23, 2020, corporate website).

Moreover, in a statement issued on March 23, 2020, LPP disclosed that it had decided to file a lawsuit against Newsweek's publisher to defend itself against the spread of false accusations.

In the face of false and harmful information that appeared on the pages of the Newsweek weekly, we filed a lawsuit against the publisher. We request that you stop spreading untrue information, remove articles containing untruths and apologize (LPP, March 23, 2020; Facebook).

These official accounts represented a "dramatic display of decisiveness" (cf. [Suchman, 1995](#), p. 599) aimed at swaying the responsibility networks' perceptions of the crisis. By portraying LPP as a victim of "false information" and a "wave of hate," the CEO attempted to recast the company as unjustly targeted, thereby diverting attention from LPP's own actions. Blame-shifting simplified the situation by externalising the cause of reputational harm. With respect to the neutral and supportive responsibility networks, the CEO's posture could also signal strength, autonomy, and resolve, reinforcing LPP's identity as a company under unfair attack rather than one deserving blame. By adopting a defensive and assertive tone, the CEO may have aimed to reinforce loyalty among these groups, who perceived the company as being unfairly targeted. In this way, LPP also attempted to partially rebalance the public discourse and reduce the risk of losing social acceptance through explicit dialogue within the opponents' responsibility network. Moreover, the lawsuit marked a decisive shift to a proactive, formal response from the company. Responsibility networks may have viewed this legal action as a sign that the company strongly believed in its own integrity and was willing to put itself under judicial scrutiny—a move perceived as courageous and transparent.

The discussions concerning LPP's publication of the official statement about the lawsuit generated a buzz strength of 585,422 contacts (see [Table 3](#)). The statement publication elicited more positive accounts from responsible networks, with 58.4% of contacts being positive, 12.0% being neutral, and 28.8% being negative. Hence, the statement on the lawsuit redirected attention away from LPP's original actions (e.g. the mask shipment) and false or defamatory claims and altered the narrative focus, allowing LPP to partially reset the public discourse and reposition itself more favourably. The media members continued to dominate each responsibility network, constituting nearly 55.1% of all contacts in this stage. In particular,

Table 3. STAGE 2: discussions around the lawsuit (buzz strength)

	Opponents' responsibility network	%	Neutrals' responsibility network	%	Supporters' responsibility network	%	Total	%
Participating groups	168,358	28.8 (100)	75,254	12.9 (100)	341,81	58.4 (100)	585,422	100 (100)
Media	97,278	30.2 (57.8)	73,720	22.9 (98.0)	151,597	47.0 (44.4)	322,595	100 (55.1)
Politicians	34,319	27.8 (20.4)	0	0.0 (0.0)	89,033	72.2 (26.0)	123,352	100 (21.1)
Individual internet users	4,353	4.1 (2.6)	1,534	1.4 (2.0)	101,18	94.5 (29.6)	107,067	100 (18.3)
NGO	32,408	100 (19.2)	0	0.0 (0.0)	0	0.0 (0.0)	32,408	100 (5.5)

Source(s): Authors' own work

the media in the neutral and supporters' responsibility network were key players in spreading more balanced or positive accounts following the lawsuit announcement, reporting on both LPP's and Newsweek's positions without explicitly taking sides. Their role as facilitators of dialogue helped rebalance the discourse, softening earlier critical narratives. Compared with the earlier discussions, the dialogue at this stage displayed significantly increased engagement from politicians and parties (21.1%), individual internet users (18.3%), and NGOs (5.5%).

The supporters' responsibility network endorsed LPP in its accounts and considered the Newsweek publication an unjust and biased attack on LPP, even labelling it "Newsweek's fake news". In particular, other media members defended LPP and its CEO, reaching a wide audience through their online discussions and social media content. Their comments include the following:

It is amazing how many seemingly reasonable people could be carried away by the wave of hate directed at LPP. In addition, it was enough to think for a moment: I urged you to do it yesterday (Media 1, March 23, 2020, at 1:35 p.m., Twitter).

He wanted to help China; today, owing to this, the Chinese helped Poland. He uses his contacts to make Polish hospitals have coveralls or masks. Who are we talking about? About [the CEO of] LPP, on whom a wave of hate has been pouring out since yesterday after an article in 'Newsweek'. I discover the second bottom of the mask affair (Media 2, March 23, 2020, at 1:06 p.m., Facebook).

Owing to the shifting of blame and a defensive decision related to the lawsuit, the spread of positive accounts produced through the dialogue between LPP, its CEO, and the supporters' responsibility network dominated the discussion. Notably, however, LPP continued to face accountability pressure from the opponents' responsibility network, which sustained dialogue within the discussion threads initiated at the onset of the crisis and connected to broader social and political dynamics. They criticised society's economic and moral priorities, particularly in relation to public health and profit-driven behaviour. Their argument highlighted that those who contribute most to society, such as nurses, are undervalued, while individuals who prioritise profit over public welfare are often rewarded. They called for significant changes to address this imbalance.

Nurses who save lives earn a pittance, while vast profits are amassed by those who would not hesitate to deprive the country of epidemic protection for their own gain. It is time for this to change (Individual user 4, March 23, 2020, at 5:39 p.m., Facebook).

Moreover, some voices from the opponents' responsibility network emphasised systemic issues within the health care sector, aiming to redirect the company's attention towards these broader societal concerns. One particularly striking comment illustrates the urgency of the situation:

Hospitals are begging for masks, for suits, for coronavirus tests (Individual user 5, March 23, 2020, at 1:58 p.m., Facebook).

Such statements not only criticised LPP's actions but also served as a call to recognise the deeper structural deficiencies in the public health infrastructure. By invoking the dire needs of hospitals, these users framed their opposition not only as a reaction to corporate behaviour but also as part of a wider discourse on accountability during the pandemic. Finally, the opponents began to directly demand action from the company, urging LPP to engage more actively in supporting the health care system during the crisis. These appeals reflected growing frustration with corporate inaction and a desire for tangible contributions to public welfare. One opponent's comment exemplifies this sentiment:

(...) Sew the few hundred thousand masks you bought in Poland and sent back to your factories in China, LPP! (Individual user 6, March 23, 2020, at 9:58 p.m., Facebook).

This statement not only criticises the company's earlier decisions but also calls for a reversal, transforming a controversial act into a potentially restorative one. Such demands illustrate how online discourse can evolve into a form of accountability, where responsibility networks actively shape expectations of corporate activity in times of crisis. Hence, the partially satisfactory result of the accountability process and the pressure from the opponents' responsibility network forced LPP to engage in a more active restructuring campaign (Suchman, 1995).

5.4 Stage 3: company response to accountability demands: restructuring campaign aimed at fighting the virus

LPP's statement signalled its readiness to adapt to network accountability pressures and act decisively and visibly to remedy the situation:

In this difficult time, we are uniting forces to help those who, faced with the threat of epidemics, are often without support. – comments by the CEO (LPP, March 24, 2020, 4:43, Facebook).

LPP initiated its restructuring campaign by intensifying the #LPPhelps (#LPPpomaga) program and promoting it extensively on social media and corporate websites. The #LPPhelps campaign aimed to support medical facilities and vulnerable individuals in the fight against the COVID-19 pandemic. LPP allocated nearly PLN 5.7 million to this end, donating, among other materials, one million protective masks to more than 300 medical facilities throughout Poland. Additionally, through its cooperation with nearly 50 organisations, more than 27,000 cotton masks and 1,660 protective coveralls, sewn by LPP employees, reached those most in need. Amid the growing demand for these items, LPP distributed them to centres in various regions of the country (LPP, 2021b). More than one hundred people from various departments at LPP were involved in the actions of the #LPPhelps campaign from its inception. LPP shared the following information on its Facebook profile:

The dynamically changing epidemiological situation is affecting all of Europe. It has encouraged us to take many measures to support those who need it most. That is why we have decided, among other things, to donate 10% of the turnover from Reserved's Joyful #Eco Aware collection to the infectious disease hospitals in Gdansk and Krakow. We all found ourselves in a difficult situation, but we believe that solidarity and cooperation will allow us to change it for the better (LPP, March 25, 2020, 3:18 p.m., Facebook).

LPP's decisions and actions were a response to a legitimacy crisis and were aimed at restructuring the company's practices and addressing the demands of its opponents' responsibility networks. The company's earlier efforts proved ineffective and insufficient in restoring legitimacy, as not all the responsibility networks accepted the previous explanations and justifications. However, the support campaigns and management decisions gained acceptance and contributed to a shift in negative perceptions among these networks.

The results of the buzz analysis reveal that the actions focused on fighting COVID-19 achieved the highest buzz strength during the development of the critical dialogic responsibility process, with 1,335,145 contacts (see [Table 4](#)). Internet users perceived the actions as positive (92.8% of contacts) or neutral (7.2% of contacts). The supporters' responsibility networks consisted of media members (95.2% of the contacts with positive sentiment), individual internet users (0.7%), governmental institutions (national and local) (3.4%), NGOs (0.5%), and politicians/parties (0.2%).

Moreover, the #LPPhelps restructuring campaign activated actors that have been relatively silent until now (mainly national and local governmental institutions and NGOs) and stimulated their positive accounts due to the benefits obtained from the campaign actions. Some well-known governmental institutions and NGOs in Poland that enjoy public confidence provided information about LPP's ability to combat coronavirus. Their involvement in discussions about the LPP campaigns contributed to the accountability process and supported perceptions of the LPP's legitimacy.

LPP also obtained positive accounts from other network members, mainly individual internet users.

These important boxes are hiding a valuable gift. They are surgical masks that are extremely important for maintaining epidemiological safety during this exceptional time related to coronavirus. This is a gift from a special friend of Pomeranian Hospitals, the LPP company, which donated 10,000 masks for our employees as part of the #LPPhelps campaign. Thank you (Hospital 1, March 25, 2020, at 9:39 p.m., Facebook).

Dialogic accountability led to accounts of rendered actions and their outcomes aimed at stimulating the supporters' responsibility networks and adapting to the expressed demands.

6. Discussion

The outbreak of COVID-19 was critical for organisations and their entire supply chains ([Lodhia et al., 2023](#)). In this paper, we present a case study of a Polish company facing a legitimacy crisis that was criticised for purchasing face masks in Poland and subsequently sending them to China at the onset of the pandemic. This self-disclosure attracted the media's attention and sparked demands for accountability. The specific timing of the case—the onset of the pandemic, which compelled many activities to transition online—enables us to access the unique data that we use to theorise CDA in the online context. We use the netnographic approach to understand how the online setting affects the accountability process, building on the theoretical framework of CDA proposed by [Dillard and Vinnari \(2019\)](#).

The case story begins when journalists from the online edition of Newsweek revealed that LPP had purchased several hundred thousand protective masks and sent them to Chinese factories to maintain production, thereby weakening the Polish facemask market and placing health care facilities in a difficult position. After the article's publication, various online platforms, including social media, facilitated parallel and subsequent discussions. The responsibility networks utilised various online media to raise new accountability demands, which diverged from the originally exposed issues. The online setting also reconfigured the accountability process, as it seemed to amplify persistent, pervasive, and public concerns that LPP needs to address during a crisis. In this sense, legitimacy crises are moments in which accountability demands intensify and become more visible, with networks defining their viewpoints against which they judge legitimacy. The greater velocity, emotionality, and commonality of the online setting affect how accountability demands spread and how the CDA process develops. Online, the content of accountability demands appears immediately, and the response is instant and directly shared among online users. Otherwise, account holders assume the worst case when a company fails to respond to their demands immediately (cf. [Bachmann et al., 2015](#)).

Table 4. Stage 3: discussions around LPP's actions focused on fighting COVID-19 (buzz strength)

	Opponents' responsibility network	%	Neutrals' responsibility network	%	Supporters' responsibility network	%	Total	%
Participating groups	0	0.0 (0.0)	96,155	7.2 (100)	1,238,990	92.8 (100)	1,335,145	100 (100)
Media	0	0.0 (0.0)	57,325	4.6 (59.6)	1, 179,210	95.4 (95.2)	1,236,535	100 (92.6)
Individual internet users	0	0.0 (0.0)	38,830	82.0 (40.4)	8,513	18.0 (0.7)	47,343	100 (3.5)
Governmental organisations	0	0.0 (0.0)	0	0.0 (0.0)	42,624	100 (3.4)	42,624	100 (3.2)
NGOs	0	0.0 (0.0)	0	0.0 (0.0)	6,631	100 (0.5)	6,631	100 (0.5)
Politicians	0	0.0 (0.0)	0	0.0 (0.0)	2,012	100 (0.2)	2,012	100 (0.2)
Source(s): Authors' own work								

According to [Dillard and Vinnari \(2019, p. 32\)](#), in CDA, all affected actors need to be identified, meaningfully regarded, and provided with legitimate means of communicating their positions. The dialogic processes must ensure proper communication within and among the various actors. In an online setting, the actors who demand accountability from a company are also not bounded, stable entities; instead, they position themselves as part of larger groups or responsibility networks and act in certain ways. What unites them foremost is a shared common interest, not their backgrounds. They can easily position themselves as supporters, neutrals, or opponents but still express various alternatives and possibilities for holding LPP accountable. Thus, their accountability demands can be diverse and dispersed, including calls for a boycott of the company, demands to withhold public support, and pressure to engage in a more active restructuring campaign. These demands reflect a pluralistic approach to accountability, where multiple and sometimes conflicting perspectives coexist yet share a common expectation that LPP should be held responsible for its actions ([Bebbington et al., 2007, 2020; Brown, 2009](#)).

When the opponents' network issued a public legitimacy claim, this network comprised online media, politicians, and internet users. However, its composition was fluid: individuals and groups shifted affiliations in response to LPP's actions, while new actors entered the discourse as the CDA process unfolded. Consequently, the strength and influence of the responsibility networks changed over time. These dynamics reveal that responsibility networks not only demand accountability but also function as legitimacy-granting or legitimacy-withholding audiences, continuously renegotiating legitimacy in dialogic encounters within rapidly evolving online settings. Moreover, this fluidity has significant implications for CDA. Although CDA emphasises inclusive dialogue, online environments render voices unstable as actors move between networks and new participants join or exit. This instability complicates accountability practices, confronting organisations with ever-changing demands that cannot be permanently resolved. Rather than eliminating contestation, CDA in online contexts institutionalises ongoing debate, making accountability provisional and subject to continuous renegotiation. This insight refines CDA by demonstrating that dialogic accountability online is not only pluralistic but also inherently unsettled.

When accountability calls are dispersed across dynamic and fluid responsibility networks, it becomes difficult for LPP to satisfy all the expectations. Our findings show that LPP responded through dialogic accountability aimed at repairing legitimacy, demonstrating that legitimacy repair is not a separate exercise but is integral to addressing accountability pressures. The company engaged almost immediately, using official channels and the CEO's social media account to justify its actions and deny that the dispatch sought to maintain production. We also observed efforts to deflect attention from past controversies, notably tax practices in Cyprus and the Rana Plaza collapse. With respect to the initial hours following the onset of the legitimacy crisis, LPP's reaction was in line with [Suchman's \(1995\)](#) theoretical framework. The primary objective of this response was to distinguish the threatening event from the overall assessment of LPP to normalise accounts. Moreover, LPP used denial, justification and explanation during dialogue with account holders. Here, CDA provides an extension of Suchman's framework, as legitimacy repair unfolds through contested and plural dialogic encounters, not only through managerial communication strategies. Responsibility networks thus play a constitutive role in shaping which legitimacy strategies are deemed acceptable or rejected.

As a result of normalising accounts, the responsibility network structure changed as politicians and individual internet users became more silent. Moreover, some media representatives joined the supporters' responsibility network. However, the accountability demands from the opponents' responsibility network forced LPP to exhibit a more "dramatic display of decisiveness" ([Suchman, 1995, p. 599](#)) by filing a lawsuit against the journalists and shifting the blame in the CEO's statement, using the "avoid panic" strategy. This strategy illustrates that responsibility networks can escalate legitimacy crises by intensifying accountability demands, thus prompting organisations to adopt more drastic responses to

repair legitimacy. The online discourse analysis reveals that a leader's accounts can positively impact the legitimacy repair process by shifting blame and mitigating a defensive decision related to a lawsuit. Positive accounts dominated the discussion generated through the dialogue between LPP, its CEO, and the supporters' responsibility network, including media representatives, individual internet users, and politicians.

Finally, the last stage involved another action: avoiding the panic strategy, which is manifested by "adding a light touch and a sensitivity to environmental reactions" (Suchman, 1995, p. 599) and further implementing the restructuring strategy. The repair of pragmatic legitimacy is more difficult to manage through disclosure, and companies often seek legitimacy through initiatives or actions (Perkiss *et al.*, 2021). According to Bellucci *et al.* (2021a), a company launching an initiative in a different domain from the crisis issue may not align with societal accountability demands. The company could consider an initiative in the same domain as the source of the crisis, aligning with the accountability demands specified by responsibility networks that recognise LPP's genuine concern for resolving the crisis (Kim and Choi, 2018).

Our case also reveals the limitations of discursive responses alone. While LPP engaged in extensive discussion—including denial, justification, and explanation—these strategies did not suffice to counter negative accounts from responsibility networks. It was only when the company coupled talk with concrete action (notably the donation of materials to those in need) that accounts began to shift. The action shows that in online-mediated CDA, discursive engagement may need to be supplemented by material gestures that signal responsibility through costs or sacrifices, thereby functioning as a form of sanction. In this sense, our findings resonate with broader understandings of accountability as involving not only the "giving of accounts" but also the acceptance of consequences (Bovens, 2010; Rached, 2016). Moreover, we argue that such sanctions do not replace dialogic processes but rather become part of them, as responsibility networks continuously debate, evaluate, and reinterpret whether actions are sufficient to repair legitimacy.

We also recognise these courses of action in LPP's case, as the efforts undertaken by LPP in the last stage of the case timeline focused on the source of the legitimacy crisis in the first place: fighting COVID-19. The restructuring campaign activated some relatively silent groups (national and local governmental institutions), stimulated their positive accounts, and changed the negative accounts of NGOs that were the most critical opponents' responsibility network in the previous stage. Thus, actions taken during the restructuring stage, together with legitimation by trusted online organisations (Neu *et al.*, 2022) that communicated positively about LPP following its donations, appeared to be an effective strategy and generated significant positive buzz. Overall, our case suggests that responsibility networks are central to the intersection of accountability and legitimacy, as they formulate accountability demands, enforce sanctions, and serve as legitimacy audiences. In online settings, their volatility and fluidity further extend CDA theory by demonstrating how accountability processes and legitimacy repair are accelerated, contested, and continuously renegotiated in real time.

Moreover, the coexistence of diverse and competing networks, supporters, opponents, and neutrals shapes legitimacy crises in distinct ways. Opponent networks intensify crises by amplifying negative accounts, while supporter networks may help buffer legitimacy losses; neutrals, however, can be swayed in either direction depending on the discursive dynamics. The fragmentation shows that legitimacy repair in online-mediated CDA does not rely on reaching consensus but on navigating multiple, competing accountability demands simultaneously. Thus, organisations must recognise that dialogic accountability in online contexts is less about converging on shared criteria and more about engaging with dispersed and unstable demands. Our findings raise a critical tension within CDA: while it aspires to empower multiple voices, in practice, the unequal visibility and influence of responsibility networks mean that some voices dominate, thereby complicating the prospects for balanced dialogue and durable legitimacy repair.

7. Conclusion

7.1 Contributions

This study advances the theoretical understanding of critical accountability processes in online settings by examining a *corporate* legitimacy crisis, an empirical context that remains underexplored compared with NGO settings (Ang and Wickramasinghe, 2023) or the empowerment of marginalised groups (Tanima *et al.*, 2023). While prior research has recognised online spaces as sites of issue formation or public scrutiny, this study makes clear how these spaces actively structure the unfolding of accountability and legitimacy repair. By conceptualising the online environment as a dialogic zone, it shows the rapid, volatile, and interactive nature of online CDA as it responds to organisational scandals. The findings reveal that online spaces not only host discourse but also actively initiate, coordinate, and aggregate diverse voices into collective accountability demands, amplifying issues that organisations are compelled to address (Neu and Saxton, 2023).

This study makes two principal contributions. First, it extends CDA theory (Agyemang *et al.*, 2017; O'Dwyer and Boomsma, 2015; Dillard and Vinnari, 2019) by theorising responsibility networks as dynamic, fluid, and emergent formations rather than predefined stakeholder groups or issue publics. Existing work often treats online actors as diffuse audiences; instead, we show how responsibility networks form, reconfigure, and dissolve as part of the CDA process. This reconceptualisation demonstrates how online infrastructures lower barriers to entry and amplify instability, enabling dispersed actors to temporarily exert significant influence over organisational accountability. This approach moves beyond descriptive accounts of online audiences by explaining how responsibility networks operate as mechanisms through which accountability demands are mobilised, intensified, and contested.

Second, we advance legitimacy theory by explaining how accountability and legitimacy are enacted simultaneously in online settings. Unlike studies that position legitimacy audiences as relatively stable (Perkiss *et al.*, 2021; Guthrie *et al.*, 2008), we show that online responsibility networks function both as demand-makers and as legitimacy judges. The fluidity and unpredictability of online audiences complicate legitimacy repair strategies (Bellucci *et al.*, 2021a, b; Florio and Sproviero, 2021): organisations must address legitimacy expectations that shift rapidly as debates circulate, mutate, and are amplified algorithmically. This contribution explains why traditional legitimacy repair approaches are less effective in digital environments, where visibility and influence are shaped not by institutional roles but by online engagement dynamics.

In conclusion, by integrating CDA and legitimacy theory, this research reconceptualises online accountability as *legitimacy-in-action*. Responsibility networks simultaneously articulate accountability demands and negotiate legitimacy outcomes in real time, while platform architectures (e.g. algorithms, visibility metrics, and network amplification) condition whose voices gain prominence and with what consequences. This theoretical framing provides a clearer, more direct explanation of how online environments transform the nature, speed, and boundaries of accountability and legitimacy processes, thus offering a value-added perspective beyond existing work on online issue publics and digital accountability.

7.2 Implications

This study offers important theoretical and practical insights for organisations navigating accountability and legitimacy in online environments. It extends Suchman's (1995) legitimacy repair strategies to contemporary online contexts, where online environments fundamentally reshape accountability processes.

The online environment accelerates and amplifies accountability demands, compressing the temporal dynamics of CDA. As illustrated by the LPP case, only five hours separated Newsweek's initial disclosure from LPP's official response, underscoring the need for real-time monitoring and rapid engagement. Traditional media tracking is insufficient;

organisations must develop advanced social media monitoring capabilities to detect and address emerging accountability demands before they escalate. Responsiveness is not merely operational but constitutive of legitimacy, as delays may signal concealment or negligence, thus exacerbating reputational harm (Bachmann *et al.*, 2015).

Online settings reconfigure influence within accountability processes. Stakeholder salience, which is traditionally based on formal ties or resource control, is increasingly determined by online visibility and network reach. Responsibility networks derive influence from activity, followers, and resonance rather than institutional recognition. In the LPP case, both recognised actors (media, NGOs and politicians) and ordinary internet users shaped the discourse. Moreover, responsibility networks are fluid, emergent, and dynamic, demanding adaptive monitoring and engagement. Unlike stable stakeholder groups, these networks evolve as members join, exit, or shift allegiances. Effective legitimacy repair requires continuous renegotiation of accountability demands rather than reliance on static communication strategies. Advanced analytics and professional agencies can assist in mapping emergent networks, identifying influential actors, and tracking sentiment shifts. Repurposing marketing technologies for accountability monitoring can also enable proactive engagement and crisis anticipation (Zachlod *et al.*, 2022).

Online discourses exhibit persistence, creating a cumulative “stock” of legitimacy judgements that organisations cannot easily erase. Past controversies resurface during new crises, as seen when critics revived earlier allegations against LPP (e.g. tax practices in Cyprus, Rana Plaza). This dynamic aligns with that of Gillespie *et al.* (2014), who argue that precrisis reputations shape subsequent accountability evaluations. Consequently, organisations require long-term memory strategies to anticipate how historical grievances may influence future legitimacy struggles. Moreover, the company’s reliance on its corporate account and the CEO’s personal profile illustrate how authentic individual voices can complement or even surpass formal corporate communication in legitimacy repair.

Taken together, these implications underscore the need for organisations to develop capabilities for speed, visibility, and sustained dialogic engagement with responsibility networks whose influence is amplified by online infrastructures.

7.3 Limitations and future research

This study is subject to several limitations. First, while buzz analysis offers a unique and reliable dataset for examining the role of responsibility networks in legitimacy repair, it does not capture the full complexity of interactions within these networks. Triangulating online discourse with other data sources, such as interviews, archival documents, or ethnographic methods, could provide a more nuanced understanding of underlying processes. For example, interviews with corporate representatives and members of responsibility networks could yield nuanced insights into the ways in which these interactions influence evaluative judgements and accountability expectations.

Second, the classification of authors of online content relies on observable profile characteristics and domain cues, which introduce interpretive limitations. Such indicators may oversimplify the diversity of actors and risk misclassification, particularly in cases where identities are ambiguous or hybrid—for example, activists with organisational affiliations, journalists posting from personal accounts, or users whose roles blend professional and private positions. Consequently, the category of individual internet users may mask important heterogeneity. Future research could employ additional validation strategies or mixed-method approaches to better distinguish between actor types and to more accurately assess their role in CDA and legitimacy repair.

Third, our analysis focused exclusively on written online posts. Multimodal formats, such as videos, memes, and images, play a significant role in meaning construction and emotional engagement. Future studies could investigate how such formats contribute to the formation

and evolution of responsibility networks. For instance, prior research (Perkiss *et al.*, 2021) has shown that corporate YouTube content can be instrumental in shaping legitimacy narratives.

Finally, comparative studies across industries, countries, and platforms (e.g. Facebook, Instagram, TikTok, and YouTube) could reveal contextual variations in responsibility network dynamics. Longitudinal research is also needed to trace CDA beyond the immediate crisis, exploring whether responsibility networks dissolve, stabilise, or continue to influence legitimacy over time.

About the authors

Joanna Krasodomska is Associate Professor at Krakow University of Economics. Her primary research interests centre on sustainability reporting, integrated reporting, ESG, stakeholder engagement and sustainability/ESG reporting assurance.

Ewelina Zarzycka is Associate Professor at University of Lodz. She is author and co-author of publications on management accounting and sustainability reporting. Her research interests focus on performance management, management control, ESG, sustainability disclosures and stakeholder engagement.

Dorota Dobija is Professor of Accounting and Management at Kozminski University. Her research interests focus among others on topics including corporate governance, corporate social responsibility and performance measurement systems in public sector.

John Dumay is Professor of Accounting at Macquarie University. He researches intellectual capital, knowledge management, corporate reporting and disclosures, research methodologies and academic writing. John has written over 100 peer-reviewed articles, book chapters and edited books and is highly cited in Scopus and Google Scholar.

Note

1. We acknowledge that Twitter has been rebranded as X; however, given the significant changes in ownership and corporate strategy associated with the rebranding, we retain the original name “Twitter” throughout this paper for clarity and consistency with respect to the period under study.

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Corresponding author

Joanna Krasodomska can be contacted at: joanna.krasodomska@uek.krakow.pl