

Rethinking public engagement through dialogic accounting and accountability: exploring social media use during health crises

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Abstract

Purpose – The study investigates whether social media interactions between public administrations and citizens based on dialogic accounting and accountability principles can help create constructive engagement and citizen participation in the discussion of critical issues, through accountability-relevant information, in which contestation, misinformation and antagonistic behaviours may arise.

Design/methodology/approach – A mixed-methodology approach using both quantitative and qualitative data was employed. It first collects data to construct the engagement matrix index for the Facebook pages of the Italian local governments, and then it performs a content analysis of messages published during the first wave of the COVID-19 pandemic. The study classified forms of engagement and identified the presence of dialogic accounting principles in institutional messages.

Findings – The results highlight that, although limited, the presence of dialogic accounting principles is associated with a more constructive tone of voice in users' comments and a lower incidence of disinformation and destructive protests. Municipalities that activate more elements of dialogic accountability can activate inclusive interaction, turning potential conflict into an opportunity for collective learning.

Practical implications – Public organisations willing to implement accountability-oriented content on their social media may risk generating contestation and critical reactions. However, our findings suggest that when such content is communicated according to dialogic accounting principles, interactions are more likely to develop in constructive rather than purely antagonistic ways. Implementing these principles can help public organisations use social media as accountability tools rather than merely informational channels.

Originality/value – The study proposes an innovative analysis that integrates the theory of dialogic accounting and accountability with public engagement, going beyond the simple measurement of quantitative engagement. It offers empirical evidence of the transformative role of social media as a tool of democratic accountability in emergency contexts. At the same time, they highlight the risk that social media engagement may remain largely performative, without translating into effective systemic or decisional change.

Keywords Dialogic accounting, Public engagement, Social media, Local government, Accountability, Health crisis

Paper type Research article

1. Introduction

Rebuilding trust in institutions and strengthening public governance is an urgent need that governments struggle to address in their attempts to respond effectively to the wide range of



economic, social and environmental challenges that have recently arisen (Tai *et al.*, 2020; OECD, 2020). Literature has shown that public engagement, which involves encouraging citizens' participation in public decisions and life, can positively affect public governance in terms of increased transparency, responsiveness, accountability and better-informed decision-making (Fung, 2015; Landi *et al.*, 2022).

Among the mechanisms available to governments for engaging citizens, social media has rapidly spread worldwide in recent years (Contri *et al.*, 2025). Social media encompasses various applications that enable real-time communication and content sharing among users, which can be helpful for public engagement. However, prior literature has emphasised that public organisations need to utilise social media more effectively, as the use is mostly confined to limited and mono-directional dissemination of information rather than exploiting collaborative and dialogic approaches to engage with the public (Feeney and Porumbescu, 2021). Appropriately using social media would require shifting from one-way information flows from public organisations to citizens, such as information disclosure, to two-way communication processes and knowledge exchanges (Agostino and Arnaboldi, 2016). At the same time, government messages are disseminated in an environment marked by political bias and growing polarisation (Hong and Kim, 2016). Additionally, social media can act as a catalyst for misinformation and fake news, shaping public perceptions, influencing decision-making and intensifying tensions between citizens and the government, potentially fostering hostile interactions and antagonistic behaviours (Cinelli *et al.*, 2020; Finkel *et al.*, 2020). Consequently, public organisations seeking to encourage public engagement on social media face several challenges as they navigate a complex environment where engagement, alongside its benefits, can also trigger vitriolic or negative behaviour, potentially creating negative impacts (Landi *et al.*, 2022).

Within this context, dialogic accounting and accountability offer a valuable theoretical lens and practical tools for interpreting and managing public engagement through accountability content in complex and potentially conflictual environments characterised by multiple voices and divergent values. Rooted in a democratic and participatory accountability framework, and particularly in Brown's (2009) dialogic accounting theory, it promotes a multi-stakeholder vision taking "pluralism seriously" and builds spaces for collective deliberation using accessible tools and languages (Brown, 2009; Dillard and Vinnari, 2019). It requires not only transparent information sharing but also educating and equipping stakeholders to interpret the information, assess implications and contribute constructively to debate. In doing so, it positions citizens, users and other actors as active participants rather than passive recipients in the accountability process (Brown, 2009; Brown and Dillard, 2013).

Viewing public engagement through this lens prompts a deeper analysis of the content that generates engagement and the type of interaction it produces, whether constructive dialogue, contestation or other responses. As Dillard and Vinnari (2019) note, disclosure alone does not signal meaningful participatory governance. Similarly, the mere presence of engagement metrics does not necessarily signal a shift towards two-way accountability processes. Engagement may arise from content not directly related to accountability. For instance, Mergel (2013) describe communication tactics ranging from symbolic messages to service-related information that, while enhancing transparency, remain largely one-way and do not address the need to explain and justify the public organisation's decisions to the forum and respond to its questions. Linking dialogic accounting to public engagement thus means examining whether and how accounting and accountability information are shared in ways that foster genuine interaction, enabling non-experts to understand and participate, even where conflicts among actors with different values may emerge. Here, (public) accountability requires pairing disclosure with opportunities for "building relationships with others" (Bovens, 2007; Parker, 2014). Without such interaction, social media communication risks being a transparency exercise rather than a genuine accountability practice (de Boer, 2023). Dialogic accounting reconceptualises accountability as a relational, negotiated and inclusive process grounded in a set of principles that underpin dialogic engagement and guide responsiveness to multiple

perspectives and diverse ideological orientations, where transparency represents only the starting point (Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2015).

Further, recent literature has suggested that social media platforms, although not typically considered as accounting tools, have the potential to support dialogic accounting and accountability systems (Contri *et al.*, 2024; Manetti *et al.*, 2017; Manetti and Bellucci, 2016). Different authors argue that a dialogic accounting and accountability approach can transform social antagonism into agonism, exploiting the transformative potential of conflict (Brown and Dillard, 2015; Dillard and Vinnari, 2019). Despite the centrality of this concept as one of the primary benefits of dialogic accounting, it has been rarely studied empirically (Godowski *et al.*, 2020).

This study has the objective of investigating whether interactions on social media between public administrations and citizens based on dialogic accounting and accountability principles can help public administrations create, through accountability, relevant information, constructive engagement and citizen participation in the discussion of critical issues in which contestation, protest or misinformation behaviour may arise.

To pursue its objective, the study focuses on the use of Facebook by local governments (municipalities) in the early stages of the COVID-19 crisis as the research context. In fact, literature has shown that during (health) crisis responses rely heavily on citizens' compliance and cooperation; therefore, public engagement becomes crucial to improve the community's capacity to effectively get through the emergency's different stages (Galvez-Rodriguez *et al.*, 2019; French, 2011). Local governments (LGs) are the primary and most important point of contact between citizens and their government, and the use of social media by LGs has become a significant subject of study due to the tradition of citizen participation at the local level (Guillamón *et al.*, 2016). Moreover, local government managers and mayors are accountable for policy objectives, implementation and management processes; they justify their choices with data, making accounting crucial in describing and communicating a crisis (Lai *et al.*, 2014; Ferry *et al.*, 2021). During COVID-19, accountability extended beyond financial reporting to encompass extraordinary budgetary, health and social data, which were used both to justify and assess emergency measures, raising concerns about their potential long-term implications for freedom (Ahrens and Ferry, 2021; Antonelli *et al.*, 2022; Columbano *et al.*, 2024). In this context, characterised by complexity and uncertainty, a dialogic accounting and accountability approach enables public agencies to provide accessible information, promote mutual responsibilities and reinforce accountability, allowing contestation, ensuring citizens remain free despite restrictions on their actions (Lai *et al.*, 2025; Ferry *et al.*, 2025). In this context, recent literature identifies Facebook as a privileged platform for supporting the transition from monologic to dialogic communication (Bellucci and Manetti, 2017; Brescia, 2020; Contri *et al.*, 2024). Through this platform, a public organisation can not only publish informative posts about spending, investments or administrative decisions but also engage with citizens, who can comment, ask questions, propose ideas or raise criticism (Agostino and Arnaboldi, 2016).

Based on these considerations and the study's objective, the following research questions are proposed:

- RQ1. To what extent have Italian local governments applied the principles of dialogic accounting and accountability in their Facebook message during the early stages of the COVID-19 crisis?
- RQ2. Is the application of dialogic accounting and accountability principles associated with greater constructiveness in public engagement?

To respond to these questions, the study first examines whether, and to what extent, LGs have applied dialogic accounting principles in their use of social media within the context of the health crisis. Secondly, it explores whether the application of dialogic accounting principles has facilitated engagement in a way that mitigates antagonism and contestation. A three-step

mixed-methodology approach, employing both quantitative and qualitative data, has been used, in line with previous research (Landi *et al.*, 2022; Contri *et al.*, 2024). Generally, the analysis focuses on detecting dialogic accounting signs in the posts (according to the principles developed by Brown, 2009) and examines the association between engagement and dialogic accounting signs.

The remainder of the paper is structured as follows. Section 2 reviews the relevant literature on public engagement, dialogic accounting and accountability and the role of social media during health crises. Section 3 presents the three-step mixed methodology adopted for empirical analyses, describing also the sampling strategy, content analysis and coding procedures. Section 4 discusses the findings, focusing on the presence of dialogic accounting principles and their association with public engagement dynamics. Finally, Section 5 concludes by summarising the main contributions, outlining practical and theoretical implications and proposing directions for future research.

2. Literature review

2.1 Public engagement and social media

Public engagement is an umbrella term encompassing several mechanisms for bringing people together to address issues of public importance. Public engagement is a persistent objective of public sector organisations for several desirable outcomes expected at the individual, community and institutional levels (Nabatchi and Amsler, 2014). The outcomes broadly relate to higher quality decisions, as they are made by including knowledge and values from outside the organisation; higher citizens' propensity to welcome decisions (and for the organisations, more effectiveness in preventing possible discontent); increased trust in decision-makers, since they are concerned about understanding the opinion of citizens; and an improved level of knowledge for both the organisation and citizens through mutual learning (Agostino and Arnaboldi, 2016; Rowe and Frewer, 2005). The methods that the organisations use to enable public engagement in their forms are generically referred to as engagement mechanisms. Citizens may be engaged through a range of mechanisms. However, public engagement generally evolves as an interactive process: it is based on communication and dialogue between public organisations and citizens at different levels with the broad purpose of increasing social benefit and obtaining a more responsible form of government (Agostino and Arnaboldi, 2016). Generally, public engagement is not confined to merely involving citizens to manage their expectations, but instead aspires to create a network of mutual responsibility (Bellucci *et al.*, 2019). According to the flow of information between citizens and the public sector organisations commissioning the engagement initiative, three types of public engagement can be identified: public communication, public consultation and public participation. Public communication refers to the information flowing in a one-way direction, from public sector organisations to citizens. Public consultation refers to building a two-way information flow between the organisations and citizens, eliciting citizens' involvement without formal dialogue. Finally, in public participation, information is exchanged between citizens and the organisations, with some degree of dialogue, usually in group settings (Rowe and Frewer, 2005).

Governments can stimulate public engagement on social media by releasing different content types that reflect different purposes. Wukich (2022) identifies four content categories: information provision, accountability, symbolic presentation and co-production. Whereas accountability contents generally involve disclosure on government operations and officials' actions and decision-making, information provision on different topics (social, political, environmental, health or general) can also be categorised as "awareness raising" (Bellucci and Manetti, 2017). Studies have shown that the most common use of social media by public organisations is unidirectional, oriented towards image marketing rather than fostering a dialogue with stakeholders (Mergel 2013; Criado and Villodre, 2021). Further, literature showed that symbolic acts content, such as expressing congratulations, gratitude or also

favourable presentation seeking attribution of likability, competency or worthiness (e.g. “we have the best”; “we accomplished so much this year”) have an important role in public organisations’ communication (DePaula *et al.*, 2018; Wukich, 2022).

Moreover, engagement may require social media interactivity, but social media interactivity may not be enough to render one engaged (Smith and Gallicano, 2015). It has been noted that, even when dialogic tools are used, they often remain under institutional control, limiting their potential to empower alternative voices. Therefore, it is important to assess whether the observed engagement truly promotes accountability or merely reinforces existing power structures (Godowski *et al.*, 2020).

Further, as information on social media can be created and shared by users, such information can be subjective or inaccurate or include misinformation, fake news, “infodemics”, echo chambers and conspiracy culture, which can polarise public opinion, fueling anti-government grievance and antagonistic attitudes, with the effect of undermining policy effectiveness (Hong and Kim, 2016).

Although the literature recognises the potential of the interactive features of social media and the exchange of information between citizens and governments, the level of engagement itself is not enough, as it can be generated by antagonistic behaviours, contestation and uncivil views that lead to conflict. To generate the expected benefits of public engagement, it is necessary that public organisations, in addition to disseminating information, find ways to mitigate or even exploit these conflicting interactions with citizens to unlock the full potential of public engagement, such as mutual learning and improved levels of citizen knowledge.

To pursue the research objective, this study adopts a dialogic accounting and accountability perspective, which is explained in the following section.

2.2 Dialogic accounting and accountability

Accountability is a long-standing and widely debated concept in public administration and accounting literature, generally referring to the obligation of public actors to explain and justify their actions to relevant stakeholders, who may question and evaluate them (Bovens, 2007). However, traditional approaches limit accountability to what is disclosed, and what is disclosed is limited by the extant accounting system. From a dialogic perspective, accounting systems should instead be designed around the accountability needs and evaluation criteria of multiple stakeholders, enabling more participatory and pluralistic accountability relationships (Dillard and Vinnari, 2019). In this view, accountability serves three complementary functions, including a constitutional function that constrains abuses of power, a democratic function that enables stakeholder scrutiny and an epistemic function that fosters mutual learning. Dialogic accounting and accountability refer to accounting practices that are “responsive to the decision-making and accountability needs of a range of societal groups for use in organisational and civil society contexts” (Brown and Dillard, 2015, p. 253). They generally attempt to create spaces and opportunities for stakeholders whose expectations or opinions are often overlooked in reports from traditional accounting systems, thereby providing a pluralistic view of public interests (Bellucci *et al.*, 2019).

Dialogic accounting and accountability question the assumptions of traditional, “monologic” accounting, which views human beings as rational economic men and self-interested utility maximisers and social relations reflecting impersonal market relationships; are organisation-centric; are shaped by technical-instrumental rationality since they have the purpose of providing technical answers to predetermined goals and knowledge to managers and decision-makers; operate through well-defined information sets and an analytical approach based on ideologically closed models often formulated in quantitative terms and employing fixed valuation rules (Brown, 2009; Brown and Dillard, 2013). The dialogic approach recognises that accounting, through its influence on economic and social exchanges and the mediation of conflicts, significantly impacts people’s lives and is not a neutral technology providing information and calculations functional to the perspective of decision-

makers (Brown and Dillard, 2015). While monologic accounting provides for in-depth reporting that reflects management views or aims to satisfy the information needs of a priority stakeholder category (e.g. shareholders in a company), dialogic accounting should consider and balance the different stakeholders' expectations (Manetti *et al.*, 2017).

Dialogic accounting and accountability have their antecedents in the work of social scientists such as Paulo Freire, Jürgen Habermas and Chantal Mouffe (Manetti *et al.*, 2021). The theory of dialogic action advanced by Freire (2000) emphasises the need to give a voice to those who have traditionally been excluded from participation contexts, as dialogue may trigger mutual understanding, learning and education. He proposes that agents who engage in dialogical action, including individuals and communities, become dialogically aware of social reality through an evolving process of re-examining situations in light of new understandings, problematising and representing existing situations, generating knowledge, ideas and action (the process of "conscientisation"). In turn, this process may contribute to the creation of a new reality (Bebbington *et al.*, 2007). As Manetti *et al.* (2021, p. 252) note, "According to Freire, a dialog is not a simple conversation; rather, it is the process by which different people coordinate action to achieve a common goal".

Furthermore, at the core of dialogic accounting and accountability, there is an emphasis on the effective participation of a diverse array of actors from a convergent or agonistic perspective. Drawing upon Habermas (1984) and Mouffe (2005) and assuming that conflicts are unavoidable in any social relationship, the dialogic accounting and accountability literature has valorised the concepts of deliberative-agonistic democracy and authentic engagement processes to illustrate the agreements and disagreements that often emerge among various actors. In this view, an explicit goal of dialogic accounting is to compare multiple/conflicting viewpoints rather than settle on a single perspective (Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2013, 2015). As Mouffe (2013, p. 7) states, "What is important is that the conflict does not take the form of "antagonism" (struggle between enemies) but agonism" (struggle between adversaries)". Some studies highlight the capacity of dialogic accounting and accountability to transform antagonism into agonism, thus realising the transformative potential of conflict (Brown and Dillard, 2015).

Brown (2009) has identified a set of fundamental principles of dialogic accounting: the need to recognise a diversity of ideological orientations, as people with different values and interests will seek to "account" differently for different things; to provide information in forms that are accessible to non-experts; to ensure effective participatory processes, through the engagement and appropriate procedural rules; to be attentive to power relations; to provide both quantitative and qualitative data avoiding monetary reductionism; and to recognise that there is no neutral and objective measurement (see Table 1 for principle's presentation).

Further, the engagement based on dialogic accounting and accountability extends beyond communication, as it refers to the implementation of mutual learning processes that stimulate changes in the expectations and ideas of individuals and have the potential to inform accountability relationships between stakeholders and organisations (Bebbington *et al.*, 2007).

Although social media are not normally recognised as an accounting tool, it is a digital tool able to support dialogic accounting and accountability as they extend a "voice" to different stakeholders with possible divergent ideological perspectives and enable sharing of quantitative and qualitative (narrative) information on what stakeholders expect of each organisation (Bellucci and Manetti, 2017; Bellucci *et al.*, 2019; Grossi *et al.*, 2021; Biancone *et al.*, 2024). While dialogic accounting is widely recognised for fostering participatory governance and inclusive decision-making, scholars have raised concerns about its practical limitations and power dynamics.

From a dialogic perspective, accounting is not a neutral reporting tool but a practice that shapes power relations and social outcomes. Rather than assuming that accountability is constrained by existing accounting systems, the dialogic approach proposes reversing this relationship by designing "accountability-based accounting", which is accounting systems built around the accountability needs and evaluation criteria of multiple stakeholders

Table 1. Dialogic accounting principles applied to social media use. Adapted from Brown (2009)

| Dialogic accounting principles | Application of dialogic accounting and accountability principles in social media | Identification of dialogic accounting and accountability signs in local governments |
|--|--|--|
| 1 Recognition of multiple ideological orientations | Social media engage with a diverse range of stakeholders and ideological perspectives on operational and executive decisions | LG is open to disclose transparency and accountability messages despite the presence of conflicting positions and divergent ideologies on social media |
| 2 Avoiding monetary reductionism | Social media try to overcome the limits of calculative technologies and provides both quantitative and qualitative information that can satisfy information needs of the various actors. Social media messages expand the dialogic toolbox (e.g. supplementary visual material, videos, narrative accounts) | LGs explore the use of the larger social media dialogic toolbox, using images and videos to give information or to spread accountability messages. Images and video should not be represented only in calculative ways, but with a mix of narrative/calculative representation |
| 3 Openness about the subjectivity and contestable nature of calculations | Social media messages recognise the subjective and contestable nature of measures and inform on the decision rules as to what constitutes a “crisis response” move | LGs use messages not only for the disclosure of rules, but also for the explanation of decision rules and the rationale behind crisis response actions and decisions |
| 4 Enabling access for non-experts | Social media give information access to all stakeholders, even those without specific technical skills and knowledge, in a way that allows them to understand the situation and participate | LG recognises the complex nature of relationships between knowledge, expertise and power using a language able to include people in the process, enabling “non-experts” to understand |
| 5 Ensuring an effective participatory process | Social media messages should be structured by increasing the collection capacity of citizens’ needs and opinions on executive actions. Social media allows the creation of some (formal or informal) mechanisms to involve and hear citizens’ voices | LG creates content that allows users to ask questions directly to local government representatives, as well as posts that ask for opinions on specific topics (questions and polls to citizens) |
| 6 Attention to power relationships and their dynamics | Social media messages are used for capacity building (e.g. developing skills and means to articulate currently marginalised voices in accounting terms) and do not use numbers as a tool of self-legitimation. Numbers, because of their aura of objectivity, hold power by masking value judgments and enabling manipulation in decision-making | LG uses social media as a capacity building tool, informing citizens with numbers, but explaining and educating citizens about the meaning and uncertainties behind those numbers, to empower them to interpret them and understand areas of uncertainty |
| 7 Recognising transformative potential | Social media encourage social actors to be more reflective about the numbers and facilitate dialogue. The messages spread on social media help dialogic learning, discussion, debate, reflection | LG recognises the creation of debates and can have transformative potential and engage in interactions with the citizens’ comments for under accountability posts |
| 8 Resisting new forms of monologism | Social media should not be a mere political communication tool where politicians and managers provide information according to the dialogic rhetoric concept just to guide actors to a pre-identified “new right answer” | LG attempts to create engagement on social media, even in a crisis context where decisions need to be made quickly, should form the basis for ongoing monitoring (e.g. comparing actual and expected results) as a way of keeping discussions alive |

Source(s): Authors’ own work

(Dillard and Vinnari, 2019; Brown, 2009). In this sense, accounting becomes a means to support pluralistic accountability processes and to address conflicts among stakeholders as part of democratic deliberation. Dillard and Vinnari (2019) argue that most social and environmental accounting efforts remain within a traditional framework, primarily serving institutional interests rather than fostering genuine accountability. Similarly, Godowski *et al.* (2020) highlight that even when dialogic approaches are implemented, they often remain managerially constrained, limiting the influence of marginalised stakeholders and raising doubts about whether social media-driven engagement represents a shift towards dialogic governance or merely enhances monologic information dissemination. The Critical Dialogic Accounting and Accountability framework challenges the assumption that increased engagement translates into democratic accountability (Sorola *et al.*, 2024), emphasising agonistic democracy (Brown and Dillard, 2013), where conflicting perspectives must be actively debated rather than superficially included.

2.3 Public engagement and dialogic accounting through social media during a health crisis

This study examines the use of social media by local governments (municipalities) in the early stages of the COVID-19 pandemic as the research context (see Section 3.1). In fact, literature has shown that public engagement may be essential in times of crisis, as it strengthens the community's capacity to navigate the various stages of an emergency effectively, from preparedness to recovery (Gálvez-Rodríguez *et al.*, 2019). In particular, during a health emergency, the success of the intervention measures to tackle the emergency and the coordinated responses to the health threat rely heavily on citizen compliance and cooperation (French, 2011).

Literature suggests that social media can contribute to real-time engagement, guide health emergency responses, build trust and motivate citizens to take action. For example, Gálvez-Rodríguez *et al.* (2019) emphasised that in emergencies, LGs are increasingly using social media to provide operational and emotional support. During health crises, such as an epidemic, social media enables the dissemination and updating of information, allows for public input, facilitates the observation of behaviours and opinions, connects people and provides reassurance about safety. During the COVID-19 pandemic, many people have turned to social media to access information, seek advice and discuss public policies (Mori *et al.*, 2021). Therefore, governments must ensure that accurate and timely information is disseminated to the public and tackle infodemic and misinformation (Tsao *et al.*, 2021). During a health crisis, governments are held accountable for crisis management and justify their policy responses with data, positioning accounting as central to the interpretation and communication of a crisis (Lai *et al.*, 2014; Ferry *et al.*, 2021). However, in such extreme circumstances, the objects and forms of accounting extend well beyond traditional financial reporting. During the COVID-19 pandemic, for example, governments relied not only on extraordinary budgetary and financial data at the state level (Ahrens and Ferry, 2021) but also on health data concerning infections, mortality and contagion trends (Ahmad *et al.*, 2021; Antonelli *et al.*, 2022), but also on social data on citizens' activities, engagement and social media practices to sustain accountability in managing the crisis (Columbano *et al.*, 2024; Lai *et al.*, 2025). Governments took a range of extraordinary measures to prevent deaths and numbers were used as both justification and performance indicator (Yu, 2021), to the extent that some authors warned of a reduction in freedom if they were to have a lasting effect (Antonelli *et al.*, 2022).

In this context, rethinking public engagement through dialogic accounting and accountability on social media means building the basis to maintain the contestability condition necessary to avoid threats to liberty during an emergency (Ferry *et al.*, 2025) without escalating into antagonistic behaviours (Landi *et al.*, 2022). A dialogic accounting and accountability approach through social media can enable governments to provide information that is accessible to non-specialists about the evolution of the crisis and the countermeasures adopted. Concurrently, citizens can extend their knowledge of the crisis and understand their

responsibilities in public health efforts, considering that they are more likely to accept difficult decisions made by the government if the decision-making processes are reasonable, open and transparent, as well as responsive and accountable (French, 2011), while creating a potential base for contestation and a channel where decisions may be contested.

Furthermore, acknowledging that a “multi-voiced” society may encompass conflicting positions that cannot be rationally reconciled, such as holding both supporting and dissenting views on a topic, dialogic accountability can address these areas of contestation, providing opportunities for transformative potential (Brown and Dillard, 2015). During a health crisis, social conflicts and contestation may be exacerbated by fear and anxiety, as well as exposure to misinformation and fake news, which can undermine crisis management by influencing and fragmenting social response (Cinelli et al., 2020). Early empirical evidence suggests that the use of dialogic accounting and accountability principle can lead to experiencing lower levels of antagonistic interactions (Landi et al., 2022). This empirical indication aligns with the theoretical expectations on the transformative potential of dialogic accounting and accountability (Brown, 2009; Brown and Dillard, 2015).

3. Research methodology

This study adopts a three-step mixed-methodology approach, as outlined in Table 2, in line with previous research (Landi et al., 2022; Contri et al., 2024). Firstly, it collects quantitative engagement data to construct an engagement matrix, which is used to select a sample of Italian municipalities characterised by different types of public engagement developed between municipalities and citizens. In the second step, the unit of analysis becomes the single message published by the sampled municipalities. It collects qualitative data through content analysis to identify the content type (the goal and meaning of each single message), the interaction ratio

Table 2. Methodological steps

| Stage | Unit of analysis | Method | Aims | Key concepts | References |
|------------|------------------|---|---|---|--|
| Step one | LG’s Account | Engagement matrix; Stratified sampling method | Identify the public engagement structure of each LGs and then proceed to selecting a representative sample | Public engagement measurement, social media analytics | Rowe and Frewer (2005), Agostino and Arnaboldi (2016), Contri et al. (2024), Riffe et al. (1996) |
| Step two | Single Message | Content analysis | Classify the purpose of each message according to the literature with a particular focus to accountability contents Measure the interaction ratio and the tenor of voice | Accountability content, interaction ratio, tenor of voice | DePaula et al. (2018), Manetti et al. (2017), Wukich (2022), Landi et al. (2022) |
| Step three | LG’s Account | Content analysis | Identify dialogic accounting and accountability principles signs; Explore the association with the tenor of voice | Dialogic accounting, accountability principles | Brown (2009) |

Source(s): Authors’ own work

and the tone of voice. In the third step, the results of the content analysis are used to determine the contribution of social media to citizen engagement in a system of dialogic accounting, through the detection of dialogic accounting and accountability signs.

3.1 Research context

Italy has a decentralised administrative system organised into three main tiers: the central state, 20 regions (five with special autonomous status) and 7,894 municipalities (Italian National Institute of Statistics, [ISTAT, 2026](#)).

The Italian constitution states that the national government defines the overarching legal framework within which regions and local governments (LGs) are responsible for implementing day-to-day measures. In terms of the healthcare sector, the regional governments are responsible for organising and delivering healthcare services through local health authorities and hospitals, while the national government sets the essential levels of care (Livelli Essenziali di Assistenza – LEA) and coordinates and funds the sector as a whole ([Landi et al., 2021](#)). LGs, in contrast, do not manage hospitals or medical staff directly, but are responsible, among other things, for providing social services, preventing and managing emergencies and ensuring public order within their territories. This governance structure meant that LGs were the first and closest institutional point of contact for citizens during the COVID-19 pandemic, with responsibilities ranging from healthcare coordination to enforcing restrictions. For example, majors may issue contingent and urgent orders to prevent or address emergencies that pose a threat to public safety, health or the environment.

Italy was the first European country to be dramatically overwhelmed by COVID-19, the first country outside of China to implement lockdown measures, and one of the most affected countries in the world, with more than 10,000 victims as of March 2020.

In late January 2020, Italy declared a state of emergency after detecting its first COVID-19 cases in two Chinese tourists in Rome. On February 21, the first local transmission was confirmed (known as “Patient 1”) in Codogno, Lombardy, prompting lockdowns of several towns. As infections spread rapidly, the government closed schools nationwide on March 4. On March 9, the Prime Minister extended the lockdown measures to the entire country, making Italy the first European nation to impose a national lockdown. At this stage, information was limited, and uncertainty about the crisis was high ([Scognamiglio et al., 2023](#)). The initial containment strategy relied on emergency decrees (Decreti del Presidente del Consiglio dei Ministri), enforced by police and local authorities, with heavy fines for non-compliance.

While central governments defined national pandemic strategies, LGs were responsible for implementing day-to-day containment measures and ensuring healthcare, social services and economic support. Therefore, they assumed a central position in both managing the pandemic and alleviating its significant health, economic and social impacts ([Nehushtan et al., 2023](#)). This frontline role meant that municipalities were the primary setting in which citizens expressed concerns, questioned decisions and engaged in dialogue with public authorities online, making them particularly relevant for studying public engagement and dialogic accounting.

This context highlights the dual nature of public engagement during emergencies: while it can raise awareness and improve crisis responsiveness, it may also fuel conflict and resistance, especially when restrictive measures are introduced rapidly in a context of fear, anxiety and exposure to misinformation ([Cinelli et al., 2020](#)). In this context, Italy’s politically fragmented and multi-voiced society ([Capano and Lippi, 2021](#)) merged with misinformation (e.g. accusations against the Chinese population, and even questioning the existence of the virus itself), fuelled competing narratives and contestation over pandemic measures.

3.2 Data collection

The Facebook platform has been selected because it is the most widespread social media platform in Italy, and previous research has shown it to be the most suitable for publishing and

developing content in a two-way direction (Haro-de-Rosario *et al.*, 2018; Manetti *et al.*, 2017). Facebook has the potential to be the most informative and participatory form of media, meeting the criteria of dialogic communication (Secinaro *et al.*, 2022; Brescia, 2020). It enables the accessible dissemination of accounting and administrative information, such as extraordinary expenditure and public investment enabling direct interaction with citizens via comments, questions and suggestions. Furthermore, Facebook had over 43 million users (around 75% of the Italian population), and it was indeed one of the primary channels of communication used by Italian local governments during the pandemic (Mori *et al.*, 2021; Landi *et al.*, 2022).

The main unit of analysis in this study is each unique Facebook “post”, which we also refer to as a “message”, created or shared by the municipalities on their official Facebook page in the considered period.

The Facebook posts collected refer to the period from 09.03.2020 to 31.03.2020. The first phase of the crisis was selected for this study because it presented a greater challenge to public trust and social cohesion for the implementation of policy. Two methodological considerations guided the choice of this period. Firstly, the period was kept short to reduce the impact of rapidly changing epidemic scenarios. Previous studies have shown that different epidemic waves and contagion levels correspond to distinct responses in terms of the government’s level of activity on social media and citizens’ need to seek information (Mori *et al.*, 2021). Further, from the specific perspective of accountability, research has demonstrated how accountability discourses and practices differ substantially across phases (Lai *et al.*, 2025). Secondly, March 9 was chosen as the start of the considered period because it is the day the Italian government imposed a lockdown on the entire country, allowing us to have the same situation in all municipalities. These two choices helped reduce the heterogeneity and variability that would have emerged if different pandemic phases had been included. Fanpage Karma is the web tool used to obtain social network page analytics and download the posts of municipalities (Mori *et al.*, 2021; Landi *et al.*, 2022). In particular, the metadata collected includes the total number of followers, the number of posts per day and the total number of likes and comments per day, as well as per message. The tool then allows each message, along with all its comments, to be downloaded for content analysis.

3.3 Sample selection

To select a feasible number of municipalities for the content analysis, the study employed a stratified sampling method considering three different attributes: geographical areas, LGs’ size and the type of public engagement developed. Stratified sampling enables researchers to obtain a smaller sample size that remains representative of a large population (Riffe *et al.*, 1996). The sample was randomly selected using a proportional quota-sampling scheme aimed at selecting a percentage of respondents shared equally in consideration of the three stratification variables. This method is a non-probabilistic equivalent of stratified random sampling. Its advantage is to ensure that there is an adequate representation of smaller groups in the sample.

The Engagement matrix proposed by Agostino and Arnaboldi (2016) was used for selecting the municipalities by the type of public engagement developed. It links engagement metrics with the two main types of public engagement: public communication and public participation (Rowe and Frewer, 2005). Public communication refers to the information flowing in one direction, from LG to citizens. Public participation instead refers to the ability to establish a two-way information flow between the public sector and citizens, eliciting public involvement. In order to identify the type of public engagement developed by each LG during the selected period, two different metrics were used:

- (1) Popularity score (average number of likes per post/number of page fans) \times 1,000.
- (2) Commitment score (average number of comments per post/number of page fans) \times 1,000.

As suggested by [Agostino and Arnaboldi \(2016\)](#), public communication is associated with a popularity score because it measures the organisation's ability to broadcast information to a broad audience through social media. Public participation can be measured with a commitment score, since it captures aspects of interaction and dialogue.

The Engagement matrix allowed the clustering of the LGs into four groups according to their public engagement performance (see [Appendix 1](#)). According to [Agostino and Arnaboldi \(2016\)](#), municipalities can be classified into four categories: leaders (characterised by a high level of popularity and high level of commitment), ghosts (low level of popularity and commitment), engagers (low popularity and high commitment) and chatterboxes (high popularity and low commitment). This division was established to select a representative sample of the various types of public engagement developed. Once grouped, municipalities were randomly selected from each group according to the two other quota criteria:

- (1) At least one municipality exceeding 120,000 inhabitants for each group;
- (2) All three main Italian regional areas (North, Centre and South) are represented with at least one municipality.

The two criteria help keep the sample homogeneous and avoid bias due to cultural factors associated with the different regional areas or town sizes. Overall, a subsample of 20 municipalities has been selected, comprising 5 municipalities for each of the 4 public engagement type groups: leaders, ghosts, engagers and chatterboxes.

3.4 Content analysis

Using content analysis ([Holsti, 1969](#); [Krippendorff, 1980](#)), each unique message produced by each LG in the selected period was analysed and related to the level of engagement and the tenor of the comments developed. Once all LG messages were codified, the authors analysed global communication looking for signs or traces of dialogic accounting principles.

3.4.1 Engagement dimensions coded. The unit of analysis was each post generated by the 20 selected municipalities on their official Facebook pages during the period considered. Posts were analysed using a hand-coded content analysis scheme, and the coding rules were defined *a priori* ([Stemler, 2000](#)). The content analysis focused firstly on the message and then on the comments/reply under the post.

The message-based content analysis here is "subjective meaning-oriented", which focuses on analysing underlying themes in the analysed "message" texts and finds greater concreteness in the analysis of practical textual elements ([Milne and Adler, 1999](#)). In the present study, messages are classified according to their purpose rather than the topic addressed. This choice reflects the aim of the analysis, which is to understand the communicative goal pursued by the public organisation in each post more than the topic addressed, which was largely COVID-19 during the first phase of the pandemic.

Moreover, the focus of the content analysis was to identify messages that aimed to involve citizens in a learning process or an accountability process. This dimension corresponds to the "content type" of the post and was operationalised through two main categories: Awareness-raising messages and Accountability messages (see [Appendix 2](#) for coding rules). According to the literature, the publication of these contents represents the will of governments to account for the decisions taken and involve citizens in a learning and accountability process, potentially attracting more critical comments ([DePaula et al., 2018](#); [Wukich, 2022](#); [Landi et al., 2022](#)).

Awareness raising represents the first level of engagement, involving the provision of recommendations for safety, public health and well-being, as well as offering guidance for stakeholders, such as advisories on rules and practical indications on how to deal with emergencies. Here, the messages aim to raise citizens' awareness of ongoing events, using accessible language that allows non-experts to grasp the real situation of the crisis and empower them to face it.

Accountability messages relate to the disclosure of operational and executive decisions made by the LG to fight the pandemic, the presentation of the disease evolution and the LG taking responsibility for decisions by informing citizens about the motivations behind their actions. These posts often disclosed specific information about LG expenditures and actions made by the municipality, such as extraordinary disinfection of streets and public transport vehicles, the activation of special services by the local police, and emergency food support programs for citizens in need. In doing so, they effectively communicated how public resources were allocated and used in response to the crisis. Furthermore, in such extreme circumstances, the objects and forms of accounting extended to include also health data concerning infections, mortality and contagion trends.

Then, in the second part of the analysis, we considered every comment/reply to the posts and assessed the interaction ratio and the general tenor of the discussion. Firstly, the coders tracked the presence of LG replies to comments on their posts, thereby creating an actual two-way conversation with users and whether they communicate with each other on LG's Facebook page. The coding of this aspect was used to compute "the interaction ratio", which ranges between 1 (the LG replied or liked at least one user's comment in every post) and 0 (the LG did not reply or like any comment).

Secondly, all comments were investigated to assess the general tenor of the discussion. The goal was to assess whether feedback from users was more positively oriented (compliments for the LG's activities, the presence of constructive proposals or constructive criticism) or negatively oriented (protests, deconstructive criticism or fake news/misinformation). Following previous literature, the coding of this aspect was used to estimate the "tone of voice" index (Bellucci and Manetti (2017), Manetti *et al.* (2017), Landi *et al.*, 2022). It ranges from 1 (pure protest) to 5 (compliment), with comments with criticism receiving a value of 4 if they were constructive and 2 if they were only criticism *per se* (contestation). A value of 1 was assigned if there was clear use of fake news or misinformation messages. Then, the index for each municipality was calculated as the average value of all the posts.

To reach the highest level of reliability between authors, a pilot coding was applied on 10 random posts for each page (200 posts), and then uncertainties and inconsistencies were discussed. Once consensus on coding norms was achieved between researchers, two postgraduate students were trained to conduct the coding work. The authors provided 4 hours of training, split into two sessions, to inform the two coders of the coding norms. To determine the level of agreement between the two coders on the coding rules developed, the coders randomly and independently coded 15% of the sample (the same 200 messages previously coded by the authors). Inter-rater reliability of the coding scheme was measured using Cohen's kappa (κ). For the public engagement content category, Kappa values were between 0.95 and 0.99 for each coder, and for the tone of voice were 0.91 and 0.95. After the training phase, the coders independently coded the posts.

3.5 Dialogic accounting and accountability signs detection

The results of the content analysis are synthesised to determine the contribution of social media to citizen engagement in a system of dialogic accounting, through the detection of dialogic accounting and accountability signs. The use of awareness and accountability content is not enough to activate dialogic accountability. Dialogic accounting and accountability are based on a set of principles underpinning dialogic engagement (Brown, 2009; Brown and Dillard, 2015). For example, the message needs to create spaces and opportunities for stakeholders, enabling access for non-experts, allowing them to express their opinions, avoiding monetary reductionism and recognising divergent points of view to foster a democratic debate (Brown, 2009; Brown and Dillard, 2015; Bellucci *et al.*, 2019). The authors analysed the LGs' Facebook use in the selected period to identify these principles. The coding activity adopted in this phase is based on classifying elements according to dialogic accounting principles, which are grounded in the context that supports this study's findings. Based on the

literature analysis, the authors have defined reference coding attributable to dialogic accounting in terms of “messages”. Secondly, the authors internally validated the codes based on a small sample of “messages”. Finally, all elements were tested and verified externally based on existing literature and previous empirical studies (Brown, 2009; Bellucci and Manetti, 2017; Bellucci *et al.*, 2019; Grossi *et al.*, 2021). Table 1 illustrates how the eight principles outlined in Brown’s (2009) seminal work, as introduced in Section 2.3, can be applied to underpin dialogic accounting signs in LG’s use of social media. Every principle defined by Brown was operationalised to detect dialogic accounting and accountability signs in the overall communication of each LG during the period selected.

This investigation employed a binary dichotomous scoring system (0/1) to document the absence or presence of each dialogic accounting and accountability principle in social media disclosures. For each municipality, the variable takes a value of 1 if a principle is used and 0 if not used. A total score for each municipality is calculated as the sum of the values taken by the dichotomous variables. To explore the association between dialogic accounting and accountability principles and the tone of voice index, the study employed correlation analysis, complemented by F-tests and non-parametric Kruskal-Wallis tests to compare municipalities with different levels of dialogic accounting presence. The dialogic accounting and accountability principles were analysed independently by the two authors (the Kappa value was 0.99).

4. Results and discussion

Using the engagement matrix, all LGs were assigned to a group based on their scores on both public communication and public participation. The selection criteria described allowed a representative composition of the sample by the four groups.

Table 3 summarises the statistics of the dimensions coded. As expected, the four groups differed in the level of engagement, with leaders having the highest level, followed by engagers (chatterboxes and ghosts). The interaction itself is a starting point for engaging citizens in public decisions; however, social media has some drawbacks, such as misinformation and fake news, so interactivity may not be sufficient to engage citizens constructively. Additionally, Godowski *et al.* (2020) argue that even when dialogic tools are employed, they often remain under institutional control, limiting their potential to empower alternative voices. It is necessary to analyse whether the observed engagement fosters accountability or simply reinforces the existing power structures. Therefore, as a first step towards addressing the research objective, the first part of the analysis focused on determining whether social media is used by the LGs to elicit public engagement through accountability content for the decisions made and to involve the citizens in a dialogic learning process that fosters awareness of the crisis. Otherwise, if public institutions use social media primarily as a means of information dissemination, their use remains within a monologic framework (Brown and Dillard, 2013).

Therefore, the analysis focused on the content identified in the literature that represents the will of governments to account for the decisions taken and involve citizens in a learning and education process (DePaula *et al.*, 2018; Wukich, 2022).

The results indicate that organisations in our sample published 758 Facebook posts (55.4% of the total posts) with the aim of communicating awareness-raising and accountability content. These results show that the LGs made use of their presence on social media during the crisis to provide the public with information on rules and practical advice on how to deal with the emergency and, in particular, to disclose the operational and executive decisions taken by the LG to fight the pandemic, informing the citizens on the motivations behind the actions. Furthermore, several municipalities are reporting their spending on disinfecting roads and buses, special services for local police and food solidarity measures through their actions.

These disclosures represent a step forward in dialogic interaction, but do not necessarily equate to participatory governance. Therefore, it is relevant to understand whether LG, in

Table 3. Descriptive statistics of the sample and by local government groups

| <i>N</i> = 20 LGs | Dialogic accounting principles | | | Accountability and awareness-raising content | Interaction ratio | Tone of voice Mean | Engagement (likes + comments + shares) | Mean (SD) | Median |
|-----------------------|--------------------------------|---------|-------|--|-------------------|--------------------|--|-----------|---------|
| | Mean (SD) | Median | Range | (%) | (%) | (SD) | | | |
| <i>Total sample</i> | 1.6 (1.6) | 1 | (0–5) | 55.4 | 18.7 | 3.5 (0.3) | 3.4 | 110 (139) | 72 |
| <i>By group</i> | | | | | | | | | |
| Leaders | 4.0 (1.2) | 4 | (2–5) | 57.5 | 22.8 | 3.8 (0.2) | 3.8 | 232 (227) | 109 |
| Chatterboxes | 0.8 (0.8) | 1 | (0–2) | 51.5 | 13.1 | 3.4 (0.3) | 3.5 | 32 (15) | 35 |
| Ghosts | 0.6 (0.8) | 0 | (0–2) | 52.6 | 17.6 | 3.4 (0.1) | 3.4 | 67 (94) | 28 |
| Engagers | 1.0 (0.7) | 1 | (0–2) | 59.6 | 18.4 | 3.3 (0.1) | 3.3 | 102 (29) | 104 |
| F-test | 0.000***+ | | | | | 0.001***+ | | 0.111+ | |
| Kruskal-Wallis Test | | 0.019*§ | | | | | 0.009**§ | | 0.032*§ |
| Pearsons' Chi-squared | | | | 0.125° | 0.114° | | | | |

Note(s): LGs: Local governments, SD: Standard Deviation; **p* < 0.05; ***p* < 0.01; ****p* < 0.00, + F-test, § Kruskal–Wallis test, ° Pearson's' Chi-squared

Source(s): Authors' own work

disclosing awareness and accountability content, actually uses social media as a dialogic accounting tool to activate its transformative potential.

Then, to respond to the first research question, the analysis focused on assessing the use of dialogic accounting and accountability principles by each LG and comparing them with the tone of voice.

The analysis of dialogic accounting principles revealed that in 70% (14 of 20) of LGs, at least one principle was detected. Globally, traces of dialogic accounting and accountability were low. The average presence of principles was 1.6, but with high heterogeneity among LGs, ranging from no use of dialogic accounting and accountability principles to the use of five principles out of eight. The principles most prevalent were the recognition of multiple ideological orientations, followed by the avoidance of monetary reductionism (see Table 4). These two principles seem to be the most “natural” to be present in the use of social media. The decision to establish an official social media page and to communicate shows the LGs’ awareness of the need to be receptive to the presence of conflicting positions from different groups of citizens and to engage in dialogue through the official page. Actually, the recognition of the principle of multiple ideological orientations is not fulfilled by the mere presence of social media communication but rather through using content focused on creating public engagement around accountability for the decision made and on involving citizens in the “conscientisation” process for becoming dialogically aware of the crisis. Moreover, social media opens up a toolbox that organisations can use to communicate accounting information, utilising supplementary visual material, videos and narrative accounts. Images and videos were not represented solely in calculative ways but with a mix of narrative accounting. Additionally, social media can expand how non-financial performance indicators are communicated. Other dialogic accounting and accountability principles with a discrete presence were “enabling access for non-experts” and “recognising transformative potential”, which had a frequency of around 20%, while the other principles had a lower presence.

Social media is used by different types of public, giving LGs the potential to reach a broader population. The way LGs communicate is important to achieve this potential. In fact, it is crucial to use a language that can involve people in the decision-making process, enabling “non-experts” to understand the experts’ analysis and participate in the debate, which in turn can provide valid information for the experts in a mutual learning process. In a crisis response, it is necessary to have messages that not only disclose the rules but also explain the decision rules and the rationale behind crisis response actions and decisions, considering uncertainties. It is also important to note that the principle of resisting new forms of monologism was not detected in any LGs. According to Brown (2009), social media should not be a mere political communication tool where politicians and managers provide information according to the dialogic rhetoric concept just to guide actors to a pre-identified “new right answer”. The results indicate that even LGs exhibiting several signs of dialogic accounting principles failed to consistently resist new forms of monologism. They used messages to educate and involve

Table 4. Frequencies of dialogic accounting principles

| Dialogic accounting principles | Frequency [%] (<i>n</i> = 20) |
|--|-----------------------------------|
| Recognition of multiple ideological orientations | 11 [55] |
| Avoiding monetary reductionism | 6 [30] |
| Openness about the subjectivity and contestable nature of calculations | 1 [5] |
| Enabling access for non-experts | 4 [20] |
| Ensuring an effective participatory process | 2 [10] |
| Attention to power relationships and their dynamics | 3 [15] |
| Recognizing transformative potential | 5 [25] |
| Resisting new forms of monologism | 0 [0] |

Source(s): Authors’ own work

citizens, also finding ways to engage in two-way communication. However, it seems that the goal was not to maintain ongoing monitoring or to keep the discussion alive.

The magnitude of the dialogic accountability signs displays a vast difference between groups. In fact, leaders have an average presence of four principles (ranging from two to five out of eight principles), while the other groups have an average of less than one (see Table 3).

Next, to respond to the second research question, the analysis focused on investigating the tenor of the comments and the extent to which LGs replied to user comments. This is important because it helps us understand whether social media is used to support a system of dialogic accounting and accountability, and whether it leads to two-way conversations between organisations and citizens. Both metrics were analysed, focusing on awareness-raising and accountability content, as this is where some forms of agonistic or even antagonistic behaviours are expected to manifest, and where dialogic accountability can play out its transformative potential.

The interaction ratio was around 20%, while the tone of voice had a mean of 3.5 (median = 3.4) (see Table 3). By comparing the findings with those of studies using the interaction ratio and tone of voice indexes, Italian LGs seem to have produced a medium-low level of interaction and a good level of the tone of voice (Manetti *et al.*, 2017; Bellucci and Manetti, 2017; Landi *et al.*, 2022). The tone of voice index can help understand whether the interaction generated by LG is producing discussions with a general consensus, or if an agonistic or even antagonistic perspective prevails, highlighting struggles and differences between actors. Further, in situations like the pandemic crisis, misinformation spreads rapidly on the web, particularly on social media, opening up the arena to antagonistic behaviours. For instance, several comments debated the “real existence” of the epidemic and other conspiracy theories. The tone of voice index does not represent a direct indicator of either deliberative engagement, divergent and agonistic perspectives or even antagonistic positions. As previous authors have stated, the information collected is merely a “snapshot” of extemporaneous online conversations; however, the tone of voice index can suggest an orientation towards one of these forms of dialogic communication (Manetti *et al.*, 2017). This aspect reinforces the need to investigate whether engagement fosters policy influence or remains a superficial attempt to demonstrate responsiveness without actual institutional change (Sorola *et al.*, 2024). In the present study, the association between the use of dialogic accounting and accountability principles and the tone of voice developed was explored. Previous studies have shown that accountability content receives more criticism. This would suggest that institutions’ reluctance to employ such content is driven by the understanding that it engenders comments using negative and complex language, which in turn necessitates more onerous responses. On the other hand, the use of dialogic accountability principles can act as a transformative change in the language used to debate accountability content (Landi *et al.*, 2022).

The analysis of dialogic accounting and accountability association with the tone of voice of comments reveals a statistically significant positive association (see Table 5). Table 5 reports the results of the statistical analyses performed to explore the association between dialogic

Table 5. Association among dialogic accounting principles’ implementation and tone of voices and engagement

| Dialogic accounting principles | Tone of voices | |
|-------------------------------------|----------------|--------|
| Correlation | 0.623*** | |
| Dialogic accounting principles | Mean (SD) | Median |
| > =3 | 3.8 (0.2) | 3.8 |
| <2 | 3.4 (0.3) | 3.4 |
| F-test | 0.005** | |
| Kruskal-Wallis test | 0.014** | |
| Source(s): Authors’ own work | | |

accounting and accountability principles and tone of voice values, including correlation analysis, F-tests and Kruskal–Wallis tests. The results reveal a statistically significant positive association between the presence of dialogic accounting principles and tone of voice values (correlation = 0.623, $p < 0.001$). Municipalities with higher dialogic accounting presence (≥ 3 principles) also exhibit a higher average tone of voice (mean = 3.8) compared to municipalities with lower dialogic accounting presence (< 2 principles; mean = 3.4). Both the F-test ($p = 0.005$) and the Kruskal–Wallis test ($p = 0.014$) confirm the statistical significance of these differences (see Table 5). It seems that using dialogic accounting and accountability principles might help to engage in better conversation between the LG and the citizens, even for accountability messages, which are more at risk of vitriol comments. In detail, LGs with more Dialogic accounting and accountability presence receive less criticism *per se* and more constructive criticism. Further, misinformation and fake news are less present in the comments under the posts.

5. Conclusions

The present study highlights the importance of strengthening the analysis of the role of dialogic accounting and accountability in fostering constructive public engagement, rebuilding trust in institutions and reinforcing public governance.

Findings indicate that Italian LGs applied dialogic accounting and accountability principles only to a limited extent during the early stages of the COVID-19 crisis. LGs relied on informative or symbolic communication, with few demonstrating genuine dialogic intent or multi-voiced accountability. A wide level of heterogeneity has been found, with most LGs almost lacking dialogic accounting signs and a group with a medium level. Interestingly, LGs with a higher level of dialogic accounting and accountability signs exhibited a better tone of voice, resulting in lower uncivil behaviours, vitriolic comments or destructive criticism. Overall, the results suggest that greater application of dialogic accounting and accountability principles is positively associated with more constructive and less antagonistic public engagement.

The analysis has implications for the public engagement literature as it highlights the need to understand the type of engagement elicited by social media disclosure (one-way public communication or two-way public participation) and the content type. Moreover, the presence of engagement does not necessarily indicate a shift towards meaningful participatory governance (Dillard and Vinnari, 2019). The engagement created through a favourable presentation, symbolic acts or image marketing cannot be considered in the same vein as engagement elicited through content related to citizens' awareness raising on a topic or messages on accountability for decisions taken, along with explanations of the motivations behind them. The latter can attract a higher level of criticism and turn into an area of contestation or conflict. Therefore, to make public engagement effective, at least two other conditions arise: firstly, the type of content disclosed, particularly awareness and accountability content, and second, whether social media are used as a dialogic accounting tool.

Furthermore, our research contributes to the literature on dialogic accounting and accountability, as well as its transformative potential, by showing that LGs investing more effort in dialogic accounting and accountability principles tend to receive more constructive interactions and fewer antagonistic behaviours. The transformative potential of dialogic accounting has been a central concept, but it has been rarely studied empirically. The results confirm the initial evidence obtained in a previous study (Landi *et al.*, 2022) and are consistent with Brown (2009). It confirms the potential of dialogic accounting and accountability to transform antagonism or uncivil behaviours into agonism or deliberative approaches.

Previous studies on social media as a dialogic accounting tool have attempted to identify the presence of dialogic accounting and accountability, primarily through the presence of

content designed to create engagement and a high level of interaction ratio. This study advances dialogic accounting research by providing a comprehensive empirical evaluation of how Brown's (2009) dialogic accounting principles are enacted on social media and how they can transform antagonistic interactions into more constructive engagement. Importantly, our findings indicate that dialogic accounting and accountability should be understood as a multidimensional concept, where an organisation can embrace certain dialogic accounting principles, whereas others remain less developed. Together, these findings advance our understanding of how dialogic accounting operates in digital spaces, revealing both its potential and its limits in enhancing public engagement through accountability messages.

The findings also have practical implications for public managers and LGs. While symbolic presentation and information updates remain important components of public communication, they should be complemented with posts that explain policy decisions, provide access to relevant information and data and raise citizens' awareness of public issues. Such accountability-oriented content may generate contestation and critical reactions; however, our findings suggest that when they are communicated according to dialogic accounting principles, interactions are more likely to develop in constructive rather than purely antagonistic ways. Finally, investing in dialogic communication strategies may help local governments strengthen trust and improve public engagement, particularly in complex or crisis situations where citizens expect transparency and justification of public decisions. However, implementing such strategies requires organisational capabilities and resources, including internal competences, dedicated staff and guidelines to use social media as accountability tools rather than merely informational channels.

The article is not free from limitations and paves the way for future research. It focuses on a specific phase of the COVID-19 pandemic in a specific country, as well as a specific social media platform. While Facebook has traditionally been a key platform for citizens' engagement during crises, it also presents some limitations (e.g. a user base skewed towards more mature age groups), and the role of social media platforms in public engagement is evolving. Moreover, the study focuses on a specific and short time frame, namely the first month of the national lockdown in Italy. While this limits the generalisability of our findings, by narrowing the analysis to the initial stage in a specific country, we capture a highly critical moment for public trust and social cohesion, while reducing the heterogeneity and variability that would have arisen if multiple phases had been included. Recent research confirms that accountability discourses and practices evolve considerably across different pandemic phases, shifting as governments balance scientific, political and societal demands in changing circumstances (Lai *et al.*, 2025). By focusing only on the initial stage, important dynamics and accountability configurations that emerged in later waves may therefore have been overlooked. Future studies could extend the temporal scope to compare accountability processes across multiple phases of the crisis in different countries, thereby offering a more comprehensive understanding of how they evolve.

Using a crisis context offered a valuable test for the transformative potential of dialogic accounting and accountability, as it involves complex and conflictual environments with multiple voices and divergent values. However, the application of dialogic accounting principles should also be explored in non-crisis contexts. Public administrations increasingly face wicked problems and grand challenges, where (multivocal) accountability must address complexity, uncertainty and evaluative judgement (Lai *et al.*, 2025). There is potential for future research to expand the study of dialogic accounting to the context of grand challenges and wicked problems.

A further implication of the study is to promote further research on how these principles are practically applied in both social media and other public engagement mechanisms. The present study is limited to one platform, and future research could examine other social media as well as different tools that enable dialogic communication, including those beyond online engagement.

While this study highlights the potential of social media in fostering public engagement through dialogic accounting, it does not fully address the extent to which engagement translates into accountability and systemic change. The risk is that politicians and managers use participation to provide information according to the concept of dialogic rhetoric, leading actors to a pre-identified “new right answer”. The findings provide empirical support for the transformative potential of dialogic accountability in fostering more constructive and less antagonistic forms of engagement. At the same time, they highlight the risk that social media engagement may remain largely performative, without translating into effective systemic or decisional change.

Appendix 1

Table A1. Sample characteristics description

| Dimensions | N | Local governments classification | | | | p-values |
|---|-----------------|----------------------------------|----------|--------------|---------|----------|
| | | Leaders | Engagers | Chatterboxes | Ghosts | |
| Number of local governments | 20 | 5 | 5 | 5 | 5 | |
| Avg. pop. size Over 100,000 inhabitants | | 64,369 | 161,600 | 57,600 | 135,800 | (1.4) |
| Geographical areas | North | 1 | 1 | 2 | 2 | |
| | Centre | 3 | 2 | 2 | 2 | |
| | South and Isles | 1 | 2 | 1 | 1 | |
| | | | | | | |
| Pop. Age (Mean) | | 45.7 | 44.5 | 47.1 | 45.6 | (1.5) |
| Avg_income (Mean) | | 13,901 | 11,863 | 14,884 | 12,483 | (1.2) |

Note(s): P-values: * $p < 0.05$; ** $p < 0.01$; *** $p < 0.00$
 § Kruskal–Wallis Test
Source(s): Authors’ own work

Appendix 2

Table A2. Summary of coding rules for content type

| Content categories | Awareness raising | Accountability |
|--------------------|---|--|
| Definition | Information Provision: Providing recommendations for safety, public health and well-being Guidance for stakeholders (e.g. advisories on rules and practical indication about how to deal with the emergency) | Disclosure of operative and executive decisions made by LG to fight the pandemic. (e.g. extraordinary disinfection of streets and public transport vehicles, activation of special services, emergency food support programs for citizens in need.) Presentation of the disease evolution (number of people infected, hospitalised and recovered) and communication of resources used in response to the crisis LG taking responsibility of decisions and informing the citizens on the motivations behind the actions |

(continued)

Table A2. Continued

| Content categories | Awareness raising | Accountability |
|---------------------|--|--|
| Source | DePaula <i>et al.</i> (2018) Manetti <i>et al.</i> (2017) Landi <i>et al.</i> (2022) | DePaula <i>et al.</i> (2018) Wukich (2022) Landi <i>et al.</i> (2022) |
| Examples of message | <p>“Beware of inter-family infections (+ Picture with several indication to be followed to avoid infections)”</p> <p>CORONAVIRUS FAQ: When should the mask be worn? #stayhome (Picture with explanations)</p> <p>Household waste: how to collect and dispose of it during pandemic. (Picture with the rules) #stayhome</p> <p>“In compliance with the decree of the Presidency of the Council of Ministers of 4 March for the contrast and containment on the entire national territory of the spread of the Covid-19 virus, the Municipality of Massa requires to the citizen to respect the following rules: (list of items). Citizens who do not follow the rules will be sanctioned as required by the decree. The Municipality will use resources to help citizen with health or economic difficulties. More information will follow”</p> | <p>Daily report about COVID-19 infections for the City of Naples, updated at 12:00 today, Wednesday 25 March. The clinically recovered refers to patients who have become asymptomatic due to the resolution of clinical symptoms. The total of the positives is obtained from the sum of the data shown in red in the graph. (Two graphs representing the number of positive, dead and recovered patients)</p> <p>“Photos of disinfection interventions in city streets following the coronavirus emergency (photos of municipality operators at work)”</p> <p>Coronavirus situation update: 6.30pm Live-streaming on the Municipality’s FB page with the Mayor [name] (Video conference live with the mayor explaining executive decisions and answering some citizen questions)</p> <p>Post with the presence of the mayor in videos, mainly live stream, but also recorded, giving information on the decisions taken to face the crisis</p> |

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