Emotion-Embedded Accountability: Account Giving and Catharsis on Social Media

Introduction

Accountability is essential for any organisation to survive and thrive (Hyndman & McConville, 2018; Karunakaran et al., 2022). Despite the lack of consensus on the precise meaning of accountability, it is often understood as the obligation of the account or to explain and justify their conduct to the accountees (Bovens, 2007). Recent studies began to explore the relational (e.g., O'leary et al., 2023) and moral (Kraus et al., 2024; Yu, 2021)aspects of accountability, expanding the scope of stakeholders to include non-human (e.g., Quattrone, 2022) and future generations (Granà et al., 2024). Any organisation can be viewed as a nexus of passionate interests (Baxter et al., 2019), a duality of rationality and emotionality (Dougherty & Drumheller, 2006). However, the emotional dimensions of accountability—and of accounting more broadly—remain underexplored (Repenning et al., 2022).

It is still often implicitly assumed that stakeholders make accountability demands in a relatively rational manner, primarily driven by economic, material, or moral interests (e.g., Yu, 2021). However, the behaviour of stakeholders, like that of any human, is shaped by the interplay between rationality and emotionality (Dougherty & Drumheller, 2006; Repenning et al., 2022). Therefore, in addressing stakeholders' accountability demands, we argue that accountability practices should not be seen merely as tools to rationally explain and justify organisational activities, but must also be examined for their ability to fulfil stakeholders' emotional needs. In this study, rather than attempting to isolate or quantify stakeholders' complex and internalized emotions, we address this challenge by using the concept of 'emotional tensions' as an umbrella term (Scheff, 1979). This allows us to capture emotions like

anger, frustration, fear, and sadness, which often drive stakeholders to demand accountability from organisations. The release of emotional tensions, known as catharsis (Bovens, 2007; Scheff, 1979), can thus be seen as addressing stakeholders' emotional demands, alleviating or reducing the emotional discomfort associated with organisational activities.

Following the call by Hopwood (1983) call to study accounting within its context, we view social media as a distinctive cultural setting for examining accounting and accountability. Amid the swift progress of technology and digitalisation, accountability and account giving can be re-evaluated as organisational operations are adjusting to the distinct physical, structural, cultural and cognitive aspects of virtual realms (Agyemang, 2024; MacKenzie et al., 2013). Social media's unique features, such as interaction styles and norms, can significantly influence how individuals engage with public accounts, therefore influencing the catharsis mechanism. More specifically, we discuss three aspects of changes: stakeholders, features of interactions and engagement with information. Although traditional accountability research considers the 'generally known, identifiable and often authorised stakeholder groups' (e.g. shareholders, customers and regulators), on social media accountability pressure often comes from the 'diverse, dispersed and largely pseudonymous' crowd (Karunakaran et al., 2022, p. 187). The crowd can freely access, disseminate and interpret information in organisational accounts (e.g., Lee et al., 2015). They interact in real-time on social media with heightened visibility, either agreeing with or challenging others' comments. This interaction can provide social support, helping users release emotional tension and facilitating the catharsis process (Scheff, 1979). However, it may also amplify negative emotions by overemphasizing emotional experiences (Carver et al., 1989) or exposing users to opposing viewpoints. The crowd may engage with accounts on social media differently from traditional stakeholders, often demanding accounts to be provided within days (e.g., Agostino & Sidorova, 2017), possessing ambiguous evaluative criteria (Karunakaran et al., 2022), pursuing their own agendas (McDaid et al., 2019) , and/or

exhibiting a more distracted mindset (e.g., Brown et al., 2020). Despite the significance of stakeholders' emotional needs and the distinctive culture of social media, existing research has yet to explore the potential role of public account giving in addressing these emotional needs within a social media context. This gap prompts us to ask the following research question:

How do organisations' public account giving help or hinder cathartic process on social

media?

To answer the research question, we conducted a netnography, namely, an ethnography of online communities (Kozinets, 2009) to analyse Australian Red Cross's account giving and interactions among the crowd on Facebook during the 2019 to 2020 Black Summer bushfires in Australia. The Red Cross faced intense and sustained criticism beginning in January 2020, primarily due to allegations of misusing and stockpiling donations (e.g. Kidd, 2020). This criticism was prominently displayed on Facebook, with thousands of negative comments directed daily at the Red Cross's official account. Despite the Red Cross's consistent efforts to provide explanations and updates via Facebook, hostility persisted. Eventually, a Facebook group titled 'Red Hot Cross' was formed by dissatisfied individuals with the stated mission of holding the Red Cross accountable 'down to the last cent' for its handling of bushfire donations. By June 2021, this group had grown to approximately 1,000 members. The emergence and growth of 'Red Hot Cross' highlight the failure of the Red Cross's public accounts during this period to facilitate emotional resolution or catharsis among its critics. Instead of engaging constructively with the organization's accounts, these critics were annoyed enough to create a separate space to express their grievances and amplify their dissatisfaction. In October, Australian Charities and Not-for profits Commission (ACNC) issued a report, determining that Red Cross's handling of donations was appropriate (ACNC, 2020). This raises the question of why the Red Cross failed to alleviate the emotional tensions of the public, despite its actions adhering to the regulations and requirements for Australian charities.

Drawing on psychological theory of catharsis and emotional release (e.g., Carver et al., 1989; Scheff, 1979), we examine the mechanisms of catharsis discussed by existing psychological studies (e.g., Carver et al., 1989; Scheff, 1979), specifically, cultivating acceptance, nurturing hope and fostering care. We find that the Red Cross's accounts primarily focus on cultivating acceptance by making promises, providing details, and establishing authority. While they occasionally attempt to foster care and create a friendly, sympathetic atmosphere, they rarely actively depict a more favourable future or nurture hope. In addition, we find that the Red Cross's public accounts, across all three categories, often fail to facilitate catharsis of the crowd but became spaces for toxic interactions, where individuals frequently engaged in rude language, harsh criticism, hate speech, and threats directed both at each other and at the Red Cross. We further explore the potential reasons behind this phenomenon from the perspectives of the unique features and culture of social media.

This paper contributes to the accountability literature by addressing the gap in understanding how account-giving engages with the emotional needs of stakeholders, adding to the existing research on the relational (e.g., O'leary et al., 2023) and moral (Kraus et al., 2024; Yu, 2021) aspects of accountability. Specifically, we discuss account giving in the increasingly important and unique context of social media, depicting in more details as to how '21st-century accountability will look very different from its 20th-century predecessor' (Jeacle & Carter, 2011, p. 306).

Literature

Emotions, accountability and account giving

Humans are emotional creatures, as are the organisations they create, practice in, and associate with (Dougherty & Drumheller, 2006; Repenning et al., 2022). Organisations can be seen as nexuses of passionate interests, where diverse stakeholders connect driven by their passions, commitments and emotions, rather than solely by rational dispassionate concerns (Baxter et al., 2019). Regardless of the industry or the sector specific to which organisations belong, they are inherently a duality of emotionality and rationality, as individuals' behaviours are guided by both logics (Dougherty & Drumheller, 2006).

Employees in firms can be impacted emotionally by their work tasks (e.g., Dougherty & Drumheller, 2006), and their passionate interests (e.g., values, beliefs, concerns for environmental and social issues) can influence how they approach their work (e.g., Chan et al., 2014). Emotionality can be even more evident in non-governmental organisations, which are often driven by values focused on achieving social objectives that emotionally engage stakeholders, rather than prioritising profit generation (Hall & O'Dwyer, 2017). Despite the duality of rationality and emotionality, rationality has often assumed to be superior (Dougherty & Drumheller, 2006), leaving emotions a less-explored area in organisational studies (Maitlis et al., 2013). In accounting research, it has been recognised that accounting practices impact emotions (e.g., Argyris, 1953; Hopwood, 2013) and are informed by emotions (e.g., Baxter et al., 2019). However, the emotional aspect of accounting remains largely overlooked (Hall, 2016; Repenning et al., 2022), and the same applies to accountability research.

Despite the lack of a universally accepted definition, organisational accountability at its core often involves the obligation to provide an account, requiring an organisation to explain and justify its actions (Messner, 2009). In recent years, there has been growing discussion about alternative forms of accountability, particularly the relational (e.g., O'leary et al., 2023) and

moral (e.g., Yu, 2021) aspects of accountability, emphasising that accountability practices can serve broader stakeholders (e.g., empowering marginalized groups) and fulfil broader purposes (e.g., facilitating mourning and honouring the dead), rather than functioning solely as calculative tools for holding organisations responsible.

However, it is still often implicitly assumed that stakeholders make accountability demands in a relatively rational manner, primarily driven by economic, material, or moral interests. Emotional factors, even when highly significant in emotionally embedded contexts, are frequently overlooked or underemphasized in academic studies. For example, Yu (2021) discusses how account for Covid-19 caused deaths through repetition in mourning can form part of honouring the dead, the dying and the living. Although the exploration of mourning and moral aspects of accountability is intriguing, this study gives limited attention to the emotional experiences of the recipient of the accounts, in this case, the general public. One significant emotion for these individuals is undoubtedly fear. During a pandemic, when death tolls are updated daily, there may be fear for their own lives as well as for the well-being of their loved ones. There may be anxiety or anger influenced by, and in turn leading to different ways of engagement with government policies (Renström & Bäck, 2021).

The behaviour of stakeholders, like that of any human, is shaped by the interplay between rationality and emotionality (Dougherty & Drumheller, 2006; Repenning et al., 2022). Therefore, in addressing stakeholders' accountability demands, we argue that accountability practices should not be seen merely as tools to rationally explain and justify organisational activities, but must also be examined for their ability to fulfil stakeholders' emotional needs. The lack of accounting research on the latter could stem from the challenge of obtaining data on stakeholders' emotions, which are often deeply internalized and difficult to track and define, even with biological measures such as heart rate or facial expressions (Scheff, 1979). In this study, rather than attempting to isolate or quantify stakeholders' complex and internalized

emotions, we address this challenge by using the concept of 'emotional tensions' as an umbrella term (Scheff, 1979). This allows us to capture emotions like anger, frustration, fear, and sadness, which often drive stakeholders to demand accountability from organisations.

The release of emotional tensions, known as catharsis (Bovens, 2007; Scheff, 1979), can thus be seen as addressing stakeholders' emotional demands, alleviating or reducing the emotional discomfort associated with organisational activities. For example, the release of audit reports can provide a sense of 'closure' and symbolic reassurance, acting as rituals that bring an emotionally charged period of tension to an end for stakeholders (Andon & Free, 2012). Rather than stakeholders carefully assessing the contents of accounting and audit reports, the mere act of publishing such reports can offer emotional relief, reducing the stress caused by uncertainty and providing a sense of reassurance and repaired trust in the organisation's accountability processes (Z. Guo et al., 2023).

In this study, we focus on public account giving as a key accountability mechanism for organisations and explore its dynamics with catharsis. Public account giving commonly refers to the voluntary disclosure of information to the general public through various channels, including organisational websites, social media posts, CEO statements, and other forms of communication. Public account giving is particularly important for engaging with the general public and individuals who may lack strong ties to the organisation, relying instead on these accounts for information and understanding. Whilst informal, public account giving can provide rich insights into the organisation that would be otherwise inaccessible to the public and plays an important role in meeting stakeholders demands (Hardy & Ballis, 2013).

In this study, we avoid drawing overly rigid distinctions between organisations based on specific sectors (Hall & O'Dwyer, 2017). Instead, we focus on exploring public account giving across organisations, regardless of industry or sector, as all organisations, as discussed above, are subject to the duality of emotionality and rationality (Dougherty & Drumheller, 2006;

Repenning et al., 2022). Focusing on public account giving and the dual nature of accountability, we examine how account giving fulfils not only stakeholders' rational needs—such as providing information for cost-benefit decisions—but also their emotional needs, conceptualized in this study as tension relief and the pursuit of catharsis.

Account Giving and Catharsis

Catharsis refers to the process of releasing, and thereby providing relief from, strong or repressed emotion (Stevenson, 2010). The release of emotional tensions can encompass various activities, such as expressing one's emotions through crying, shouting, or sharing personal stories (Carver et al., 1989; Scheff, 1979). However, simply releasing emotional tension does not equate to catharsis, as releasing emotions may not necessarily result in relief from these emotional tensions (e.g., Kennedy-Moore & Watson, 2001). An example is venting, which, while seemingly releases frustration and annoyance, may cause individuals to dwell on their negative emotions and feel a loss of control over situations, rather than provide relief or achieve catharsis (Carver et al., 1989). Similarly, other forms of toxic disinhibition online, characterized by rude language, harsh commentary, hate speech, and threats (Suler, 2004), while a form of expressing intense emotions, particularly anger, are not considered as a process of catharsis.

To examine the dynamics between account giving and catharsis, we draw on psychological theory of catharsis and emotional release (e.g., Carver et al., 1989; Scheff, 1979). Since this study does not directly measure stakeholders' emotional reactions, such as crying or laughing, we focus instead on examining the mechanisms of catharsis discussed by existing psychological studies (e.g., Carver et al., 1989; Scheff, 1979) rather than the specific emotional responses of individual stakeholders.

Psychological studies often focus on individuals' catharsis, which may not necessarily align with an organisation's interests. For instance, investors withdrawing all their funds from

an organisation responsible for their losses may achieve catharsis by releasing emotional tensions and bringing closure to their discomfort. However, such actions can result in lost capital, reduced share value, and other negative consequences for the organisation. Organisations provide public accounts to address stakeholders' rational and emotional demands, but they should also strive to avoid outcomes that, while offering catharsis to stakeholders, could harm the organisations themselves. Therefore, this study focuses on mechanisms of stakeholders' catharsis that are desirable—or at least not detrimental—to the organisation.

Building on the points above, we focus on three possible channels of catharsis[1] in public account giving: *cultivating acceptance, nurturing hope and fostering care*. Public account giving can cultivate acceptance from stakeholders through helping them make sense of the current situations and/or embrace the uncertainty. Public accounts can offer stakeholders valuable information to understand underlying issues that would otherwise remain inaccessible (e.g., Hardy & Ballis, 2013), fostering understanding and hence acceptance of the situation. Aligning with the problem-focused coping (Carver et al., 1989), cultivating acceptance addresses the underlying issues of concern, reassures stakeholders about the appropriateness of organisational activities, and provides relief from emotional tensions. This more calculated, rationalised acceptance aligns with the logic of rationality, as stakeholders assess public accounts and determine whether they accept the organisation's explanations and justifications. However, stakeholders do not need to be fully convinced to accept the current situation. When stakeholders feel sufficiently reassured that they can trust the organisation, they may accept vulnerability and uncertainty, embracing the organisation's actions despite lingering doubts, based on the positive expectations of the organisation (Z. Guo et al., 2023; Rousseau et al., 1998).

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[1] Mechanisms such as social support groups, journaling, and family support, while extensively discussed in psychology literature on catharsis, are excluded from this study as they are less relevant to public account giving.

Nurturing hope serves as another mechanism through which public account giving can contribute to catharsis for stakeholders. Instead of focusing on justify past actions or cultivating acceptance of current conditions, nurturing hope focuses on creating images of a more favourable future. Accounting information and public accounts do not only passively reflect historical data, but are capable of creating an imaged desirable future for account users (Boedker & Chua, 2013; Granà et al., 2024; Gümüsay & Reinecke, 2024). The envisioned future holds the potential to instil hope in stakeholders, helping them to believe in better outcomes ahead, which in turn alleviates current emotional tensions.

Fostering care can serve as another catharsis mechanism. Fostering care can create a friendly and caring vibe, allowing individuals to feel and relate to one another through emotional contagion (Hatfield et al., 2011). In a caring environment, individuals may feel cared for and empowered to share their stories and provide their perspectives on the situation (O'leary et al., 2023). As stakeholders are empowered to speak and express themselves, the act of expression—whether or not they feel heard—can facilitate catharsis, as it allows them to release emotions and voice their concerns in a safe environment (Baikie & Wilhelm, 2005). The release of emotional tension can be most apparent when individuals express their emotions and thoughts, rather than concentrating on the events or stressors themselves (Ullrich & Lutgendorf, 2002).

To explore the role of public account giving in individuals' catharsis mechanisms, it is crucial to examine not only the accounts themselves but also individuals' responses and activities. Focusing solely on organisational accounts would make it extremely challenging, if not impossible, to illuminate the dynamics between account giving and catharsis. Therefore, we choose to study public accounts on social media, where both organisational account giving and individuals' reactions are well-documented, publicly available, and easy to access.

Public Account Giving on Social Media

Amid the swift progress of technology and digitalisation, accountability and account giving can be re-evaluated as organisational operations are adjusting to the distinct physical, structural, cultural and cognitive aspects of virtual realms (Agyemang, 2023; MacKenzie, Buckby & Irvine, 2013). The groundbreaking study by Jeacle and Carter (2011) is an initial endeavour to investigate accountability manifested through online platforms, concluding that '21st-century accountability will look very different from its 20th-century predecessor' (Jeacle & Carter, 2011, p. 306). Building on this study, a modest yet expanding body of literature has explored the roles of online commentary, ratings and rankings in accountability relationships (Bialecki et al., 2017; Jeacle, 2017; Scott & Orlikowski, 2012). These analyses have discussed how virtual platforms enable the emergence of novel performance metrics such as ratings, rankings and user reviews, which can reconfigure calculative practices in relation to accountability (e.g. Jeacle, 2017; Jeacle & Carter, 2011).

Although these studies have yielded valuable insights, they focus more on individuals' comments, evaluations and reviews, whilst rarely examining organisations' public account giving and how individuals interact with these public accounts. For example, Karunakaran et al. (2022) discusses organisational responses and consequences to online accountability pressure, yet little is known as to whether and how individuals make sense or engage with organisations' responses and changes.

Following the call by Hopwood (1983) call to study accounting within its context, we view social media as a distinctive cultural setting for examining accounting and accountability. Social media's unique features, such as interaction styles and norms, can significantly influence how individuals engage with public accounts, therefore influencing the catharsis mechanism. More specifically, we focus on three aspects of changes: stakeholders, features of interactions and engagement with information.

Stakeholders. Although traditional accountability research considers the 'generally known, identifiable and often authorised stakeholder groups' (e.g. shareholders, customers and regulators), on social media accountability pressure often comes from the 'diverse, dispersed and largely pseudonymous' crowd (Karunakaran et al., 2022, p. 187). The people in the crowd on social media can have different identities and interests in the focal organisation, can be located anywhere on the planet with network access and can take refuge behind their social media profiles. The organisation might only have access to the username and profile pictures and have minimal insight into the interests these users hold in the organisation. That is to say, in addition to the challenges of managing conflicting stakeholders' demands (e.g. Cho et al., 2015), organisations on social media face the challenge of understanding what constitutes their 'stakeholders' on social media platforms. The diverse, dispersed and largely pseudonymous crowd can also make it extremely difficult for organisations to tailor their disclosures to groups of people, an approach often used by organisations when giving accounts to stakeholders (e.g. Hyndman & McConville, 2018).

Furthermore, individuals can comment on and engage with any topic, not merely the ones that personally affect them. We argue that all individuals can potentially be stakeholders for organisations and make emotional demands, regardless of their economic or financial interests in this organisation. For instance, encountering stories of wage theft online can evoke significant emotional reactions in individuals, amplifying discussions and debates and even igniting social movements aimed at rallying against such injustices (e.g. Yang et al., 2020). Those who choose to participate and seek accounts from the organisation may not be personally affected but are driven by emotional interests, such as the pursuit of justice or the desire to support those who have been exploited. That is, organisations that experience crises and other negative events (such as scandals or sudden decreases in profits) might draw sudden and intense attention to themselves on social media and subject to greater pressure to give accounts to the

wide and diverse social media crowd, rather than only to those who are directly impacted. Giving accounts to meet stakeholders' emotional needs can therefore be extremely challenging, as the organisations lack knowledge as to who the audience might be and what are their emotional needs.

Features of interactions. On social media platforms, the environment in which organisations give accounts changes from a 'bounded and situated, typically manifesting off-line and in circumscribed spheres' (Karunakaran et al., 2022, p. 187) to an interactive online space. Social media platforms offer a different form of visibility that allows comments and corresponding replies to be available to anyone on the internet at any given time, transcending geographical constraints (Karunakaran et al., 2022). To provide an example, interactions between organisations and auditors, as well as responses to client inquiries, usually remain within the visibility of only the involved parties. Once information is released on interactive social media platforms, organisations can lose control over the discussions, allowing the social media crowd to freely access, disseminate and interpret the information (e.g. Lee et al., 2015). This differential visibility of social media allows individuals to collectively amplify certain topics and discussions, joining in the creation of 'trending topics' (Asur et al., 2011). Individuals acting a crowd on social media, could potentially exert intense accountability pressure on organisations that would be much more difficult if acting alone offline.

In addition, social media crowd can freely interact with each other, aggreging or challenging others' comments. Such interactions might provide social support for the users to release emotional attention and facilitate the catharsis process (Scheff, 1979), but may also lead to amplified negative vibe due to the potential over-focus on emotional experience (Carver et al., 1989) and/or confronted with opposing opinions. When organisations use social media posts to provide public accounts, they offer both information and a platform for interactions in the comment sections. However, it remains underexplored how an organisation's account

giving might influence the nature and dynamics of crowd interactions within these comment spaces.

Engagement with information. The social media crowd can potentially engage with information on social media differently compared to traditional stakeholders. Firstly, social media has a distinct temporality. Traditionally, stakeholders often engage with an organisation's reports, audits and other accounts episodically (e.g. annual and quarterly reports; Karunakaran et al., 2022). The real-time nature of social media invokes a different temporality because individuals can access information at any time and often demand rapid responses to any emerging issues. This can affect how organisations mobilise accounting information and give accounts, tasks that often surpasses the typical period of several days expected by social media users for responses (e.g. Agostino & Sidorova, 2017). Considering that accounts can often be demanded following surprising or negative events (Messner, 2009) and individuals can have a 'negativity bias' when processing information (Vaish et al., 2008), the short time frame allowed on social media for organisation to give accounts can be even harder to manage.

In addition, the evaluative criteria of the crowd can be less clear, in flux or unspecified compared with the relatively clear, stable and well-specified evaluative criteria of traditional stakeholders (Karunakaran et al., 2022). For example, rather than having clear expectations and demands, often embedded in institutional accountability arrangements such as financial reporting, the expectations of social media users can be far more opaque and, rather than being specified in advance, can only become clear during interactions on social media.

Further, given that the crowd is potentially diverse and changing in its composition, there is the potential for a multitude of conflicting expectations and interests. The norms can be challenged and interpreted differently even more on the interactive social media. For example, in the offline world, 'profit' can be used by activists to resist actions they deem immoral, recasting elements of profit to incorporate 'human suffering' as an associated cost to substantiate

arguments against the propriety of certain organisational endeavours (Himick & Ruff, 2019). On social media, such arguments can attract more interactions, as people support or challenge the claims from their own perspectives. Furthermore, the crowd might emphasise the relational and emotional aspects of accounts or be more interested in their personal interests, rather than be concerned with delivering 'authentic, reliable accounts to the public' (McDaid et al., 2019, p. 1437). In addition, the social media crowd can have a more distracted mindset and be more susceptible to the impact of a particular news headline or keywords in social media posts (e.g. Brown et al., 2020). Unlike investors, an average member of the public engaging with social media may pay even less attention to the details of a social media post, especially when the features of social media platforms can introduce extra distractions compared with reading a news article. For instance, multiple social media posts are often condensed onto a single page for users to scroll down and browse offering only a preview of content for each post and readers will have to click to view the complete story. That is, although public accounts might be made available on social media, it might not necessarily attract attention from the social media crowd or might be interpreted potentially in unexpected ways.

Method

Red Cross and the bushfires

In Australia, the year 2020 started with ash and smoke from the 'Black Summer' bushfires, which burned nearly double the area of any previous major bushfires in a fire season (Davey & Sarre, 2020). The fires resulted in the loss of 33 lives and countless wildlife and the destruction of over 3,000 homes (ACNC, 2020). To respond to the needs of bushfire victims, Red Cross, as well as many other charities, started bushfire appeals. More than 53% of Australians donated to a bushfire appeal. The average contribution was $50 and a total of $640 million was donated. Red Cross was given $242 million (ACNC, 2020), which shows how well trusted Red Cross was, given that it received more than one-third of the total donations. However, news coverage and social media discussion soon started to depict a different story given that Red Cross was heavily criticised because of its handling of the donations. The intense media coverage started on 22 January 2020. Several major media outlets, such as ABC News and Sky News, revealed that Red Cross only distributed one-third of the $95 million donated during January to bushfire victims and intended to retain some of the donations for future natural disasters (e.g., Kidd, 2020)

On 23 January, many other news articles followed the initial accusations, revealing that Red Cross did not only 'withhold' bushfire donations but also intended to use donations on administrative costs (Burke, 2020). After the initial news coverage, thousands of people commented on Red Cross's Facebook page, demanding answers and explanations. Red Cross continued updating detailed spending of bushfire donations and replying directly to Facebook comments. Shortly after the initial criticism, one live question and answer session was held in which the CEO of Red Cross answered questions from Facebook users, the first time Red Cross employed this approach to demonstrate accountability to the public. However, suspicion and criticism continued. In mid-April, the Facebook group 'Red Hot Cross' (hereafter referred to

as the Hot Cross group) was created to hold the Red Cross accountable 'down to the last cent' for bushfire donations. Since its establishment, the Hot Cross group continued growing and accumulated approximately 1,000 members by June 2021. The establishment of the group indicates that the Red Cross's account-giving failed to facilitate the catharsis process for many stakeholders, prompting them to create a separate group to criticise and attack the organisation.

In October 2020, the ACNC (2020, p. 19) issued its review of the bushfire response efforts of three charities, ultimately determining that Red Cross had delivered satisfactory responses: 'Red Cross is taking a strategic and reasonable approach to the disbursement of funds. Its recovery program is based on experience, data and research'. In this report, the cause of the strong backlash against Red Cross was identified as the mismatch between what the public expected and what organisations could realistically achieve during disaster relief efforts (ACNC, 2020).

This case is suitable for exploring account giving and catharsis on social media for three reasons. First, the nature of the controversies concerned Australian Red Cross's handling of bushfire donations. Despite the ACNC (2020) concluding that Australian Red Cross provided satisfactory responses in its handling of bushfire donations, the Red Cross faced months of intense criticism on social media throughout early 2020, well before the report was released. As one of the largest and most well-trusted non-profits in Australia (Langton & West, 2016), Australian Red Cross being criticised by multiple media outlets and many people without any 'misconduct' could reveal how accountability relationships on social media might differ from more traditional forms of accountability relationship and shed light on the emergence and functions of counter accounts on social media.

Second, given its high-profile nature and the hundreds of thousands of people engaging in discussions on social media, this case provides a wealth of data for this thesis. On Facebook, the sheer volume of dialogue was substantial. Given that more than 53% of Australians donated

to a bushfire appeal and Australian Red Cross received more than one-third of the $640 million in donations (ACNC, 2020), the Australian public can be considered a key stakeholder in this phenomenon, exerting significant accountability pressure on Red Cross. The choice of this case aligns with the techniques of case selection in qualitative inquiries, focusing on a typical, extreme or influential phenomenon (Seawright & Gerring, 2008).

Third, given that the discussions revolve around Australian Red Cross's financial activities concerning bushfire relief, specifically, cash inflows and outflows, a calculative perspective rooted in accounting plays a crucial role in this phenomenon. This provides a unique opportunity to explore how accounting figures and terminology might assume new meanings or functions within the context of social media discourse.

Netnography

To examine the case, I adopted the netnography methodology. A netnography studies online communities and groups, specifically, 'those groupings of people who come together, usually through a common interest, to share information via a virtual platform' (Jeacle, 2021, p. 3). Netnography is a relatively new methodology. Kozinets (2002) first introduced the netnography methodology, aiming to provide marketing researchers with a faster, simpler and less expensive research approach. Jeacle and Carter (2011) were one of the first to bring netnography methodology into accounting research. They examined the online travel website TripAdvisor, exploring how its hotel ranking system engenders trust, a combination of system trust (trust in the website's ranking mechanism) and personal trust (trust in the reviews of fellow users).

Netnography has never been so relevant in various disciplines, given that online space has become an inevitable context of contemporary life (Kozinets & Gambetti, 2020). Netnographies always focus on technoculture, in which technology consumption and culture

meet, often in a virtual online space, such as social media platforms (Kozinets & Gambetti, 2020). The past two decades witnessed the explosive growth of social media, including Facebook, X (formerly Twitter) and YouTube (Jeacle, 2021). The growth of social media causes significant changes in how capital markets integrate and respond to information (Miller & Skinner, 2015) and provides unique research opportunities for social science scholars (Arnaboldi et al., 2017).

Netnography can have unlimited potential because it can be used in many disciplines addressing various topics, such as politics, military and public relations, in the fast-changing online world and ever-new social media data stream (Kozinets & Gambetti, 2020). However, netnographies also need to follow a basic rule: immersion in technoculture (Kozinets & Gambetti, 2020). Netnographies observe the way people interact online. It is not simply categorising online posts, it is not a content analysis of online data, it is not technology-mediated interviews or surveys and it is not word cloud or tone analysis (Jeacle, 2021; Kozinets & Gambetti, 2020).

A thorough understanding of the virtual field or online space is crucial in netnographies: 'where the algorithm goes, the astute netnographer will follow' (Kozinets & Gambetti, 2020, p. 8). Through careful observation or participation, netnographers aim to acquire a deep understanding of a website or virtual space, providing a thick description and answering questions such as what is the website designed for, who are the users, how does the website interact with its users and how do users interact with each other through the website (e.g. Bialecki et al., 2017; Jeacle & Carter, 2011). For example, in the case of TripAdvisor, Jeacle & Carter (2023) produced a detailed explanation of how users can leave a rating and/or comment for an establishment, how images can be added to comments and how TripAdvisor uses various pieces of information to publish a numerical ranking of establishments. The observation of a

virtual space in the online realm is akin to a traditional field study of the physical space of an organisation, in which the key focuses are the interaction and dynamics between individuals.

Netnography typically falls into two primary categories: passive, which involves observation only, and active, in which the researcher also actively participates in discussions (Costello et al., 2017). In this study, I adopted a passive form of netnography, observing interactions without participating or disclosing the existence of the study. This form of netnography has been frequently adopted in accounting research (e.g. Bialecki et al., 2017; Jeacle, 2017) because it allows easy access to insightful and spontaneous data (K. Guo, 2018). The passive form was chosen to take advantage of the abundant spontaneous discussions on Facebook (K. Guo, 2018), in which my involvement was not necessary and may lead to questioning about whether conversations would naturally occur without the influence of researchers. In addition, the passive form of netnography is less intrusive than traditional data collection methods, such as interviews (Kozinets, 2002), allowing me to reduce the potential stress on those influenced by Red Cross's activities, such as bushfire victims and disappointed donors.

Netnography can be applied to various forms of online communities, examining a wide range of online interactions, such as travellers' reviews (e.g. Jeacle & Carter, 2011), movie ratings (e.g., Bialecki et al., 2017) and posts in online forums (e.g., K. Guo, 2018). Observational data can be complemented with interviews (see Bialecki et al., 2017), providing a richer insight into the motives and thought processes behind specific online comments and ratings. In this study, the choice was made to depend solely on data gathered through observation, owing to the considerable volume of information available from spontaneous discussions concerning the controversy. These spontaneous conversations were the main focus and the key feature of social media interactions. Interviews are not essential in obtaining intriguing insights when conducting netnographic research (e.g. K. Guo, 2018; Jeacle, 2017).

Further, in this case, given that a typical Facebook post attracted hundreds of comments from a multitude of individuals, each adding a few thoughts, the utility of conducting interviews with these Facebook users to uncover further insights was questionable. After considering the potential benefits of interviewing Red Cross employees, it was ultimately decided against. Accessing employees for discussions on the controversy could prove challenging, and their rationales for responding as they did fall outside the study's focus.

Despite the wide array of information channels involved in this controversy, from television coverage to news articles and radio broadcasts, our decision was to focus primarily on the discourse on Facebook. Facebook was the key social media platform on which Red Cross published frequent updates and individuals posted thousands of comments about the controversy. Facebook was selected as the research site, and a deep understanding of its function and culture is crucial for netnographic studies. I considered data from other channels, such as news articles or television videos, only when they were discussed on the Facebook platform, rather than actively collecting them and performing a content analysis. As I explored the culture of Facebook, I limited my data collection to content that an average user on Facebook could access. A more detailed introduction of the research site Facebook is provided in Section 2.3. In the next subsection, I address some key concerns and challenges about the application of netnography in research.

Research Site: Facebook

The concept of social media is rarely defined clearly in accounting literature, but the characteristics of social media are often agreed upon: digital technologies emphasising user-generated content or interactions, often free to access for the general public (e.g. Bialecki et al., 2017; Cade, 2018; Jeacle & Carter, 2011). Under the umbrella concept of 'social media', platforms are highly varied, having different purposes, diverse modes of interactions,

distinctive user interfaces and divergent types of users. For example, on Instagram, users focus on sharing photos and videos, and words are rarely the primary focus. However, on Reddit, pictures can sometimes be decorative as people engage in discussions or debates. Under the same name of social media, each platform can be unique hereby fostering a distinct platform culture. Understanding these characteristics of social media platforms is crucial for netnographies, whose aim is not only to describe what people say or do but also to reveal what that means (Jeacle, 2021). Facebook was chosen because most of the discussions surrounding the case occurred on Facebook, making it the natural choice for observing the interactions. Facebook is one of the most popular social media platform. In many countries, Facebook is also the most frequently used social media platform (Eriksson & Olsson, 2016). This social networking site provides symmetrical two-way communication, enabling users to connect with friends and family and share their status, comments and interests, unlike X or Instagram, which are more often used as an asymmetrical one-way blog network. In the context of organisational communications, Facebook is the preferred platform for many organisations to connect with the general public whereas X is often viewed as 'a specialist and elite channel for opinion-builders and journalists' (Eriksson & Olsson, 2016, p. 203). People also tend to use X as a tool to receive news updates whereas Facebook is a commonly used place for debate and discussions (Eriksson & Olsson, 2016). Users cannot directly donate or make purchases on Facebook, but they can follow links shared by organizations to access their websites for those actions.

A user needs to create a free Facebook account to access Facebook functions. A Facebook user can only 'follow' an individual's account by sending a friend request and getting the request accepted by the owner of the account. Once the friend request is accepted, the two Facebook users would then become 'Facebook friends'. Users can directly message their Facebook friends and use the '@' function in the comments section of a Facebook post to invite

them to read a post. In the default privacy setting, users can see friends' posts and access information such as where they live, their birthdays, where they are from and where they studied or worked. Users can decide what information they want to show on their profile and can change their privacy settings, adjusting whether each item is available to friends, to anyone on Facebook or only to themselves. Owners can also ignore or reject friend requests or 'block' other users so they cannot send friend requests again, view accounts or send private messages. Facebook also allows users to form Facebook groups and foster unique group cultures. Groups can be created by anyone who has a Facebook account, and the creator can assign administrators and determine the groups' goals and rules, such as who can join, who can see group posts, what can be posted and the punishments if rules are violated (e.g. temporarily suspend a member or remove a member from the group). Facebook groups can have distinct group cultures in accordance with the rules and allowed content, as determined by the group administrators.

Data Collection and Analysis

Following the principles of netnography research, I observed Facebook discussions concerning the case. Starting from Red Cross's Facebook homepage, I downloaded Red Cross's posts from 2010 to 2021 as an Excel file containing 2977 Facebook posts, including the content of the post, the number of likes and comments, to construct a basic understanding of its activities. Figure 1 below presents an overview of the number of comments on Red Cross's Facebook posts.

Figure 1

Number of Comments on Red Cross's Facebook Posts

Number of Comments on Red Cross's Facebook Posts (10 years)

Number of Comments on Red Cross's Facebook Posts (1 year)
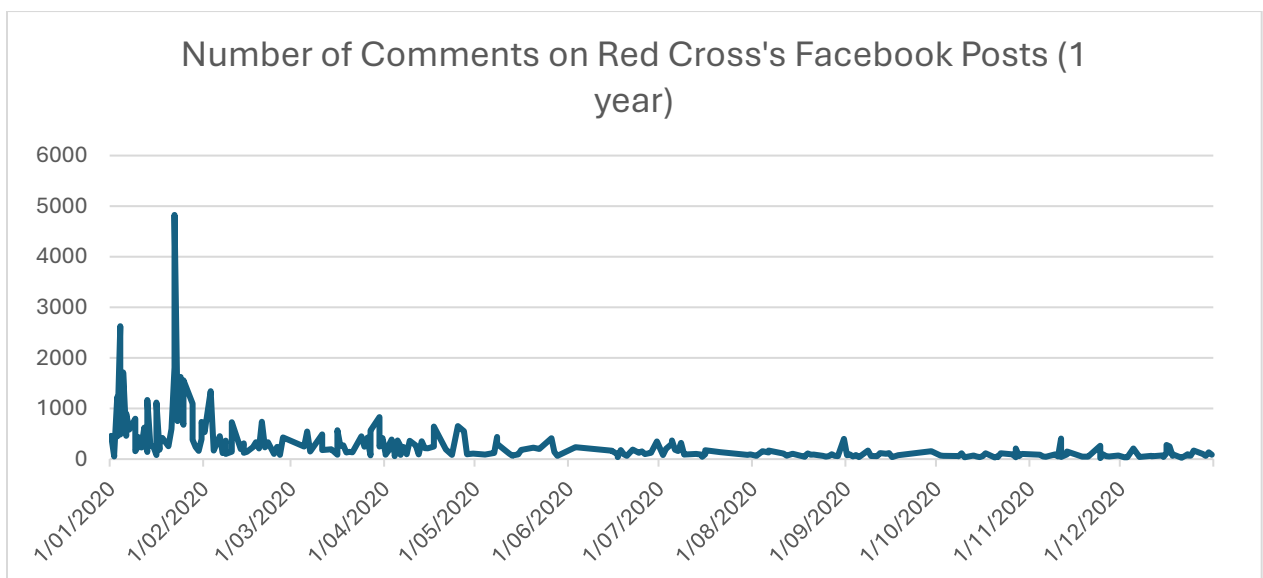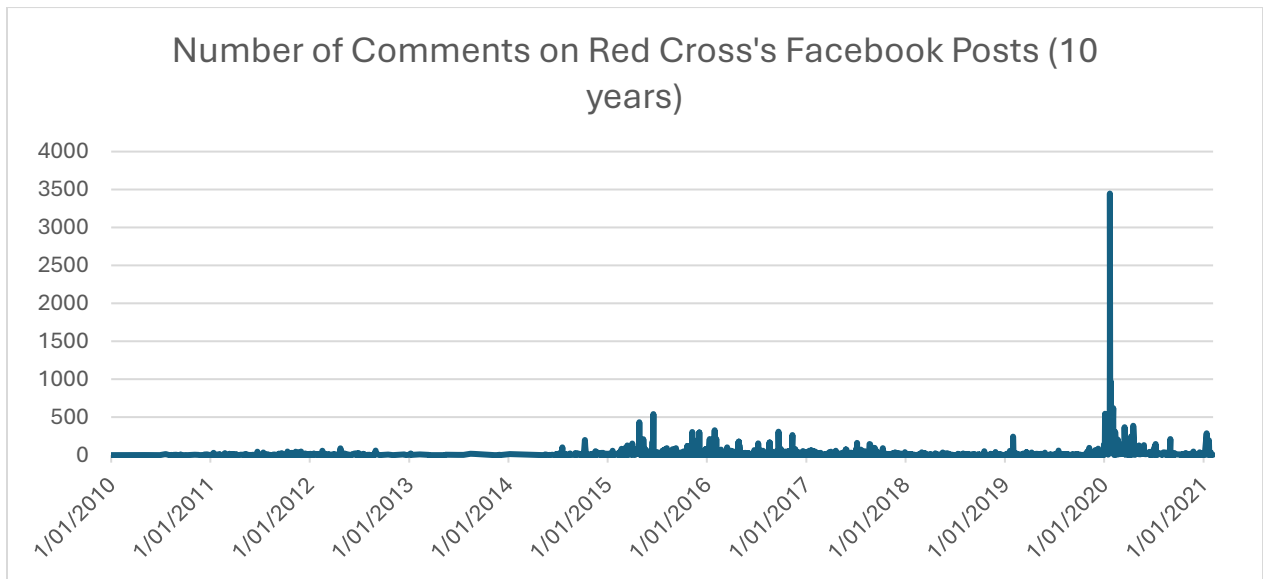
The platform CrowdTangle, a research site established by Facebook to assist academic researchers, was used to collect relevant data. The downloaded file was useful to identify Facebook posts that had the most interactions, but it did not show any dynamic conversations in the comments section, only counting the number of comments to a post. In addition, although other data collection tools, such as NVivo and Python, were available, they were deemed unsuitable for this study. This was because pictures, 'likes', tags and memes on Facebook can convey valuable information that cannot be captured by text-capturing functions. Therefore, although various tools were available, we chose to directly observe Red

Cross's posts and corresponding comments on Facebook through manually collecting the data.

Facebook posts were documented either as screenshots or by copying and pasting the content into a Word document. We highlighted the time a comment was made, the key themes, whether Red Cross replied and what was discussed in the comments section. These notes can assist further data analysis. The data and notes collected exceeded 700 pages, of which the majority consisted of Facebook comments, pictures, memes and video transcripts. This volume of data is indicative because we also followed links in the Facebook posts to download Red Cross's reports and the regulator's reviews, among other content.

Following the principles of abductive reasoning (e.g., Goretzki & Messner, 2019) and the common data analysis method for netnographic research suggested by Jeacle (2021), we went back and forth between theories and the empirical material to identify the most interesting themes in the data and discern possible links to issues of theoretical importance. In this process, a wide range of literature was considered to theorise the data, including crisis management, counter accounts, impression management, visualisation in reporting and accountability literature. We continued revising the study based on feedback and comments from conferences and seminars. Given the significant emotional content in the comment sections, we shifted our focus to stakeholders' emotional needs and examined account-giving through the lens of catharsis.

A summary of Facebook posts quoted in the data analysis is provided in Table 1. Each Facebook post in Table 1 is documented with its date, marked by an individual code (such as RC1) and provided with a link for access. Given the sheer volume of Facebook posts and comments, I did not include all posts but only the

ones quoted in the findings. To protect the privacy of Facebook users, all individual quotes are displayed in a pseudonymised manner, and aliases were assigned for commenters. To access the original comment, a key word search can be conducted in corresponding Facebook posts' comments sections.

Table 1

Facebook Posts Quoted in Findings

Code	Creator	Time	Link
RC1	Red Cross	21 January 2020	https://www.facebook.com/AustralianRedCross/posts/pfbid0a2Yp1c7h6TPCF6h82aEBg1knqHmqRCft1z9phhMU4RD7Jf8YrzRVT7eFrdtMpRhbl
RC2	Red Cross	22 January 2020	https://www.facebook.com/AustralianRedCross/posts/pfbid0LrWSweu2b2jV1yudYqQ8iSJ4bBvBMGEbfwCw7nx9TjpxiJkHYweMQgkp2Jw526jAl
RC3	Red Cross	22 January 2020	https://www.facebook.com/AustralianRedCross/posts/pfbid02qE5rhm4k9ZByyQtz46z43UPPpL9zbxd7Miw6CpH2mrhf1mekGy46mbYAq5gaq3Zul
RC4	Red Cross	9 April 2020	https://www.facebook.com/AustralianRedCross/videos/421146295425017/
RC5	Red Cross	17 April 2020	https://www.facebook.com/AustralianRedCross/videos/219369339326538/

Note: 'View all comments' needs to be selected rather than 'most relevant

comments' to access full conversations in these Facebook posts. Some interactions

Findings

We discuss how the Red Cross's public account-giving might facilitate or hinder the cathartic process through three key aspects: acceptance, hope, and care. It is important to note that these aspects do not represent entirely separate or contradictory accounts issued by the organisation. Instead, they serve as analytical lenses to understand how the Red Cross's accounts contribute to cultivating acceptance, nurturing hope, and fostering care. These aspects are not mutually exclusive; they often interact and reinforce one another. The distinctions made here are for analytical purposes, aimed at highlighting the multifaceted nature of the organisation's public accounts.

Cultivating acceptance

Making promises

On 22 January 2020, news media such as ABC News and Sky News revealed that Red Cross distributed less than one-third of the millions of dollars donated during January and intended to keep some of the donations for future natural disasters (e.g. Kidd, 2020). In these articles, Red Cross was accused of drip-feeding donations to fire-affected communities and stockpiling money for future emergencies. The media and articles attracted a significant amount of attention to this topic and Facebook users began to comment on Red Cross's prior posts, especially the most recent Facebook post (RC1), requesting responses and amplifying the controversy. For example, Meg commented,

> I have been wondering about all the people in need who have received nothing. I just (saw) on 10 News that money is being held back for future disasters. This is NOT what the people have donated for. They want the victims to receive the help/money/assistance for THIS disaster.

Most comments, such as Meg's, restated the points discussed by media that Red Cross withheld donations and emphasised that the donations were made to bushfire victims only. Many of the comments also showed strong frustration and anger towards Red Cross. For example, Joy's comment, 'This makes my blood boil!!!!!!!!!!!! I gave... Only to find out NO

HELP, not now, MAYBE later??????????', conveyed anger through not only the words but also the repetitive use of question marks and exclamation marks.

As Red Cross faced the intense anger as hundreds of comments were made to their Facebook page within hours, within hours, they gave accounts to address these concerns and help people make sense of the situation. On the same day of the news articles accusing them of misusing donations, around 8 pm, Red Cross gave an account on Facebook addressing the issue. In the post (RC2), Red Cross made three promises:

> (1) All money donated to Disaster Relief and Recovery since July 2019 stays in Australia. It's going directly to help people affected by the bushfires and any other disasters our country might face in the coming months.
> (2) Right now, $30 million is committed to emergency grants for people whose homes have been destroyed, with further funds going to bereavement payments and more financial assistance being planned.
> (3) None of the money donated will sit idle but some of it is needed to support bushfire-affected communities in their recovery over the coming months and years.

In this post, Red Cross did not provide many details in the account itself, but rather made promises, stating their good intentions to support people affected by disasters both now and in the long term, and mentioned that further funds are being planned. Rather than specifying the plan and provide evidence, Red Cross's generic response might be interpreted in two ways. They either hope that this account can help to ease the tension online by itself, or facing the numerous negative comments as accountability pressure, they feel the need to quickly give an account, in response to the demands on Facebook that they need answers.

This attempt itself however, did not seem to meet the emotional needs of the Facebook crowd. More than 1,300 comments were made to RC2, the majority of which showed frustration and/or anger, and over 270 'angry' reactions were made using the Facebook's react function. The number of interactions was record-breaking for Red Cross's Facebook page[2].

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[2] An analysis of Red Cross's Facebook statistics was conducted, using the CrowdTangle data analysis platform. Out of 2,977 posts published by the Red Cross over the past 10 years, only 6 posts received over 500 comments, all of which were related to the current bushfires.

Angry comments were left, such as "I would never donate to you lot…Those people donated money to you on the understanding it was going to those affected NOW! That's so dishonest…Disgraceful organisation" and "Thank God I didn't donate to Red Cross. Shameful!"

Some comments were more neutral and calmer, such as Karen stating, "I'll be watching, if I'm not happy with the way my money is handled, I will not be donating through this charity again." Unlike others who had already decided to either support or criticize Red Cross, this commenter appeared undecided. As people reacted and replied to each other's comments made to RC2, arguments and personal attacks occurred. For example, several people responded to Karen's post, attempting to sway her opinion, telling Karen that 'I live in a community directly affected by fire where homes and lives have been lost and NO money from Red Cross has been received!!!" or stating why Karen should keep trusting Red Cross. In another example, one of the comments that wrote "People donated to this bushfire relief you have absolutely no right to decide only a third of this money will be used for this disaster and the rest kept for future disasters" received 317 likes. Under this comment, some are arguing, responding to one another, make accusations and amplify negative moods. For example, Gary replied to this comment "I'm fascinated with this criticism. It seems to have no basis in the evidence. Have you donated to the Red Cross? I do, I have. I wouldn't if I felt it wasn't trustworthy", to which someone replied, "Are they paying you to make (the comment) in case one day I will need it fake account????"" Whilst contains grammar errors, this comment accused Gary of creating a fake account to leave positive comment for Red Cross.

The attack goes both ways, as some comments indicate that those who criticised Red Cross were indeed the 'trolls' (people who deliberately post offensive message to provoke negative reactions). In the example, one reply used sharp sarcasm, stating, "Wow - there's a lot of trolls in Australia - what about the federal government holding on to seventeen million dollars for wildlife relief in Victoria - back under your bridge trolls." This comment suggested

that criticism of the charity might have been a distraction from larger issues, questioning the intensions of these critics. This reply triggered another response, which pushed back with, "Loving how their (Red Cross) supporters are now attacking anyone who questions their corrupt so-called charity and calling us all trolls." Conversations, or fights like this forms a big part of the comment section, typically continue back and forth until one or both parties choose to stop replying. No one seems to change their opinions, and the exchanges in the comments are more about expressing opinions and attacking one another rather than creating a reasoned, rational space for addressing concerns or making sense of the situation.

As these emotionally charged comments were made to Red Cross and to each other, Red Cross's account did not seem to facilitate the catharsis process, but rather, becomes a space for Facebook crowd to indulge in negative emotions, express frustration and attack those who hold opposite opinions using offensive language.

Giving details

Four hours after this account that contains three promises, Red Cross posted on Facebook (RC3) a breakdown of its services and the plan for donated funds (Figure 2). In the text of the Facebook post, Red Cross used numbers as signals of its performance, specifically, the 2,000 volunteers and staff in relief centres, 61,000 people registered for help and 700 grants paid out. In the plan attached as a photo, Red Cross outlined how it intended to use the donations and made the promise to 'continue to be transparent'.

Figure 2

Red Cross's Accounting Information Release on Facebook

This post predominantly used accounting information and give details to illustrate that Red Cross was being responsible for handling donations and delivering strong performances. While giving details, Red Cross made further promises such as 'announcements will be made as funds are allocated'. Red Cross also draws onto the commonly used measure for charity performance, the administrative ratio (overhead ratio), stating that up to 10 cents in each dollar with be used on administrative support costs. However, once again, this post did not seem to facilitate the catharsis process of Facebook crowd, as angry reactions as well as offensive language continued.

More than 2,200 reactions were made to Red Cross's accounting information release (RC3), and more than 3,300 comments were made. The Facebook crowd, when interpreting the accounting numbers, would often express sympathy and concern for the affected party rather than merely focusing on Red Cross's performance. Given that the articles from news media drew attention primarily to the total amount of donations distributed to bushfire victims and the administrative costs, social media commentary amplified the discussions that were mainly about these two numbers.

For example, when interpreting the only $30 million that fell into the 'immediate bushfire support' category, some Facebook users linked the number to the suffering of bushfire victims. The urgency to help the victims and the millions of dollars not disbursed immediately to the victims could lead these people to be furious. As an illustration, Haley commented on this plan and expressed that she was shocked and saddened by the fact that 'the majority of the money donated for bushfire victims is not going to them' but being saved for future needs. She further stated that 'thousands of homes have been lost and people have lost everything, but you want to hold onto the money for the future "just in case"? That is terrible'. Similarly, Dana commented to Red Cross,

> How dare you people allocate 30 million to the bushfire victims when 95 million has been donated directly to them? It has been specifically donated

to the fire victims, how dare you! To say I am disgusted is an understatement!

Here, Dana expressed strong disapproval against Red Cross because it was perceived to be withholding donations intended for bushfire victims, who needed the donations immediately. Many comments, such as those from Haley or Dana, attached emotional weight to the donation amounts, viewing them as a form of relief to alleviate the suffering of bushfire victims. Consequently, the accounts from Red Cross appeared to validate the notion that it was withholding relief from the vulnerable. The number of donations was not only considered a performance metric but also imbued with ethical and moral significance, in which failure to distribute the donations could be perceived as terrible, disgusting and malicious.

In another example, the commenter Alex, who volunteered as a firefighter, showed even stronger disapproval towards Red Cross's administrative costs. He even analysed Red Cross's prior accounting disclosures to understand its costs. He commented:

> 3 very brave men died today fighting these fires and all you plastic red cross mouthpieces just kept on telling yet more lies to the public. You spend from your own figures in your annual report $10 MILLION on transport and $13 MILLION on freaking call centre robocalls. You make me sick you grub.

Alex's comments were rooted in his strong sympathy towards the firefighters. Therefore, he was strongly annoyed by Red Cross's administrative costs, even those in prior annual reports that were not closely related to the current bushfire relief work.

However, there were also individuals who disagreed with these types of comments that linked undistributed amounts or administrative costs to malicious intentions of Red Cross. These Facebook users tended to show support for Red Cross's approach and mock those who criticized Red Cross. For example, Carla commented: "Thank you Red Cross for all that you do… Sounds like a very worthwhile and important contribution to the bushfire effort. Ignore the trolls and keep up the wonderful effort." This comment got 121 like reactions, 66 angry reactions and 33 laugh reactions. This hostile vibe that called others 'trolls' attracted hostile reactions back. For example, one reply to this comment - "2000 volunteers cost nothing $0!!!

What about the $60 million they aren't giving as promised. Are you crazy?!!!" - got over 270 likes. Similarly, another replied 'volunteers 😂 then why hold 10c in every $1 donated… And I'm probably one of the TROLLS your referencing you my dear DONT know peoples personal interaction so don't call people names I'll pray for you 😫 "

In another example, Jack replied to a comment that criticised Red Cross's administrative costs: 'I have the highest possible regard for the red cross and all other charities working with the victims of the current bushfires…I'm happy with 90 cents in the dollar getting through." Replies made to this comment hope to swing their opinion, arguing that the majority of the donations, at that time at $60 million, did not really 'get through'. Again some just accused Jack of being "troll paid by the Red Cross!", tell him to "Put your head back in the sand" and said to Jack that "you work for the red cross".

Adding to the promises made, providing details in the public accounts might be able to help Facebook crowd accept the situations therefore releases their emotional tensions, facilitating their catharsis process. However, in this case, we see the crowd interpret the information, especially, the administrative costs and the amount of donations, differently, assigning malicious intentions into the Red Cross's plan. Again we witnessed the attacking of one another within the Facebook crowd, name-calling and the use of offensive language. The given details in the accounts, rather than soothing the emotional tensions, are weaponized by the crowd, to attack Red Cross and/or each other.

Establishing authority

Another approach that might cultivate acceptance and facilitate catharsis is to establish authority. On January 23, Red Cross reposted a video from the Today Show on Nine News, where their spokesperson Noel provided additional public accounts. With the hope of "clearing up the misinformation on the use of donations", Noel introduced Red Cross's "phases of support for plan" and provided plans for the use of donations. In addition to making promises

and giving details, Noel attempted to establish authority when addressing concerns regarding Red Cross's practices. For example, when questioned whether Red Cross stockpiled donations for personal gain, Noel stated that "I can assure you that is not what we are doing. We are **very experienced** in working disasters, we know the criticality of getting the money out their immediately." Noel tried to explain that they do not release donations immediately because that "we **know** there will be people who struggle to rebuild, and we **know** they will need to be support for some people for a much larger amounts when they are ready to rebuild."

Noel's account however, received over 450 angry reactions to the original post, over 52% of the total reactions. More than 120 angry reactions were made to the Red Cross's repost. Disagreement and hostile comments continued in the comment section, with some people supporting Red Cross's accounts, while others accusing Noel being a 'corporate robot' and not clearing up anything.

While Red Cross only replied to less than 50 comments out of the nearly 5,000 made to RC2 and RC3, we see clear patterns of Red Cross emphasizing its authority and experience when replying to these comments. For example, a comment was made by Kile to RC2, questioning why Red Cross would take administrative cost out of a fund specifically for bushfires:

> When you do your charity runs to raise funds for the Australian Red Cross, the general public expect that the money we give goes into a kitty for future needs. But if I donate to the Australian Red Cross for your Bush Fire Relief, I expect it all (100%) to be given to those in need ASAP… With holding donations is just UnAustralian.

The comment suggested that administrative cost is acceptable for a general donation towards Red Cross, but the donations made to Red Cross specifically for bushfires should all be given to those in needs, without any further administrative costs involved. Red Cross replied to this comment on January 24, stating that 'we are not withholding any of these funds' and repeated its plan for all donated money in the comment. At the end, Red Cross again mentioned

its experience and expertise in handling donations "We're withholding nothing, including interest. We do have a responsibility to allocate it where it can help the most people and we know this based on our extensive experience." The mentioning of its extensive experience did not seem to be very convincing. Kile replied to Red Cross sarcastically "Thank you for taking the time to respond and explaining to me where our money is actually going. And that although being 'held' it's not for 'future disasters'". Another reply to Red Cross also said, "withholding means exactly that", suggesting that Red Cross's plan for releasing donations in different phases are withholding donations, despite Red Cross's giving details of the plan and emphasizing their extensive experience.

That said, there are clearly people who accept Red Cross' activities, in the belief that Red Cross is the expert in handling donations. For example, a comment made to RC2 stated "Let the professionals do it. Do you tell your doctor what to diagnose and your pharmacist how to make drugs or do you listen to and rely on their professional advice?". In a similar vein, another comment suggested that "ARC have a proven history of humanitarian aid for over a century. They are a fine organisation and the largest recipient of public donations… They have my full support". Another example is that a comment on January 25: "I'm not a doctor so I don't give medical advice, I'm not a lawyer so don't give legal advice. I'm also not an expert in disaster relief so I don't give an organisation that has had 150 years' experience in disaster relief advice". Whilst small, there are voices that in support of Red Cross, respecting its authority and experience in disaster relief.

Considering all aspects, Red Cross's accounting giving on Facebook - when they made promises, provided details, and established authority - appeared to cultivate acceptance among some members of the Facebook crowd. These individuals not only accepted Red Cross's actions but also actively defended the organisation against those who criticised Red Cross. However, as the discussions quickly devolved into name-calling, insults, and accusations, the

comments section became dominated by hostility—both towards Red Cross and among commenters themselves, as those engaging in the conversations tended to hold strong, unyielding opinions. In this case, cultivating acceptance did not seem to facilitate a cathartic process for stakeholders. With Red Cross's credibility and trustworthiness already under scrutiny by the media, their efforts to provide accounts on Facebook failed to ease the intense emotional tensions present in the Facebook audience. Instead, their Facebook posts appeared to create a space where individuals gathered to argue and clash over their views.

Nurturing hope

Nurturing hope can be a powerful mechanism to facilitate catharsis for individuals. Whilst the disaster is still ongoing and the catastrophic experience cannot be brought to an end yet, the positive expectation for future can help to ease the anxiety and anger experienced by people, knowing that despite current situations might not be ideal, issues will be addressed and the suffering will be ended. Public accounts have the potential to depict and help individuals to imagine a more favourable future. We see the seek for hope from individuals, asking when Red Cross would release all the donations to bushfire victims, whether their houses would get rebuilt and so on. As Red Cross stated 'future support', the Facebook crowd kept asking what will happen in the future, or simply assuming that Red Cross would take generated interests or put the donations into their own pocket. Nurturing hope and imagining what specific support will be provided can be a possible way to comfort the Facebook crowd and help to reduce their emotional tensions.

However, whilst Red Cross's accounts mainly focused on explanations for their past actions and sometime provide plans for the remaining donations, they rarely, if ever, depicted the accounts in a form that help to image a more favorable future and nurture hope. For example, in RC3, Red Cross outlined '$18 million to support community recovery' and '$61 million for

further immediate and longer-term support', without depicting or illustrating what these amounts might be able to achieve. In Mid-April, similarly, Red Cross provided more details on the use of the donations, including '$11 million distributed in rebuild grants so far'. These aggregate numbers, whilst can be interpreted as part of Red Cross's attempt to be transparent, did not seem to help the active constructure of a more favorable future. Instead of focusing on what the rebuild grants can help to achieve, for example, help people to start rebuilding their house and get back on track, Red Cross's accounts mainly focus on the task of reporting as to what has been done by the Red Cross's end, without acknowledging of the 'results', that is, what can these activities bring to bushfire victims. The imagination of future can be extracted from previous data. For example, in the CEO online session, she referred to the delay in rebuilding from previous disasters:

> After the Canberra fires, you might remember, there were some very very serious fires in Canberra many many years ago. After year one, only 18% of people have started to rebuild. And then, after the Black Saturday fires, only 70% have started to rebuild at the end of year two.

Using previous data like this, Red Cross could have the potential to not only explain why there were delays in releasing rebuild grants, but also helped audience to image how many people or how much support Red Cross is able to provide, relying on historic data to make predictions, helping Facebook users to generate a favorable outcome and hoping for future, rather than merely stating the fact, often in the form of amount of grants allocated.

The lack of prospective hope can also be observed in Red Cross's accounts that depict individuals' stories and experiences. Despite different names and locations, in various forms such as quotes, pictures and videos, most of the accounts Red Cross gave focused on introducing an individual who suffered during the bushfires, and how Red Cross's support is helpful, how Red Cross did a good job. For example, in the account below, the Red Cross introduced a bushfire victim Lynne. The video showed the ruins of her house, and she explained how they lost the library that her husband had was gone, with all old books turned to ashes.

Despite the catastrophic experience, Lynne was smiling in the video and spoke very highly of the support Red Cross provided. Red Cross's accounts however, did not really show what Lynne can potentially achieve in future with the support given to them, nor did they depict a possible future of rebuilding the personal library etc.
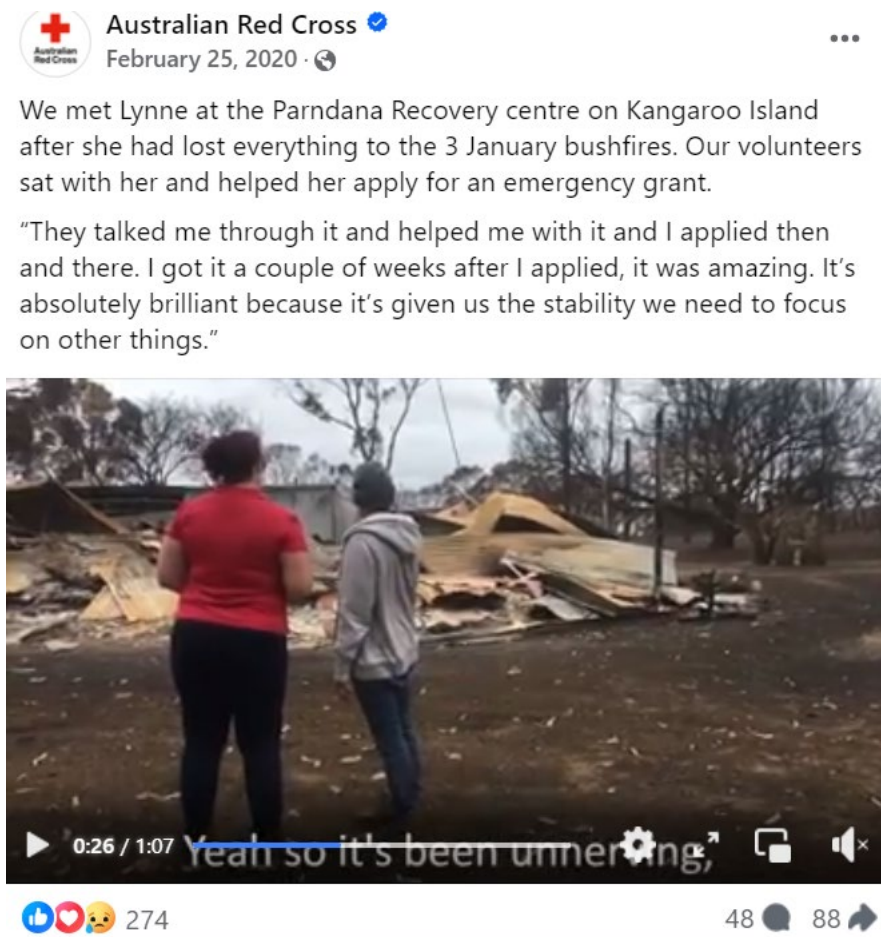
From the lens of help, the initial intensive criticism exerted on Red Cross on January 22 might also relate to the lack of hope felt in the accounts. In Red Cross's initial accounts that contains the three promises (RC2), Red Cross's claim, especially that 'all donations since July 2019 is going directly to help people affected by the bushfires and any other disasters our country might face in the coming months' has attracted intensive attack from Facebook users, as these individuals demand donations to be given immediately, to the bushfire victims. Red Cross's appeal was established mid-July 2019 as a Disaster Relief and Recovery Fund (DRR

Fund) to fund Red Cross emergency preparedness, response and recovery work for the 2019 to 2020 financial year. The fund was not established as a specific appeal for the 2019 to 2020 summer bushfires (ACNC, 2020). In that regard, Red Cross's statement was not wrong, as they can allocate the funds to other disasters in the year. However, the fund only started to attract a huge amount of donations on 31 December 2019, when Red Cross partnered with ABC News (Australian Broadcasting Corporation) to raise funds for the Black Summer bushfires. The expectations, as revealed by many in the Facebook comments, was that Red Cross would spend all donations exclusively on the black summer bushfires.

In addition to the potential anger and frustration felt by those who donated in the hope of releasing all donations immediately, the feeling of abandonment and lack of hope could also explain the intensive emotional tension displayed in the comment section of RC2. As Red Cross mentioned 'future disasters', a sense of abandonment might be created, as those felt that Red Cross overlooked the current suffering of bushfire victims. For example, one comment to RC2 said "Pretty sure those who desperately need help need it now, not in the years to come…You have a moral obligation to pass on any money given in good faith **NOW!** Please do so". Another theme in the comment suggested that Red Cross should raise money in future when they need it, not to save for future "If you need money for future disasters just set up donation drives when those events begin, you do not get to use charitable money as a safety net for your own business". Whilst Red Cross did mention they would continue to provide support for the victims of the current bushfires, the mentioning of 'future disasters' can create a sense that Red Cross will not be helping those in need now, but rather, save for future disasters. When Red Cross's statement, can be interpreted as their willingness to help, not only the current ones but future ones as well. This discrepancy in the meanings can lead to individuals' emotional tensions keep building, when they feel that RED Cross did not prioritize the current bushfire victims' support and they could not see their conditions improve, leading to a better outcome.

Fostering care

Fostering care can be another catharsis mechanism, as it allows a caring and friendly environment that encourages and allows individuals to express their care and concern towards one another, focusing on rather than linger on negative emotions.

In the three Red Cross accounts discussed in the previous section, Red Cross made sympathetic remarks towards those affected by the bushfires. For example, in RC3, Red Cross wrote "please trust that you are foremost in our minds and efforts". And in the interview with Today Show, Noel emphasized multiple times that Red Cross understood and cared for the those impacted by bushfires. However, these comments were made more from the Red Cross's perspective, showing how much Red Cross cared about the victims and empathize the efforts made from Red Cross.

In the comments made to Red Cross's accounts, Red Cross was questioned as to whether these statements were genuine. For example, a comment was made to RC2, "I'm certain there are plenty of wonderful volunteers in the Red Cross doing the hard yards but it's the parasites at the top of the chain who are the problem". In response, Red Cross replied "I'm not anywhere near the top of the chain but I know most of the people who are and they've hardly slept in the last two months and given EVERYTHING they have to this relief effort". Most further replies to this statement by Red Cross appear to be quite hostile, as they care and sympathize much more with the bushfire victims, than with Red Cross. For example, one reply mimicked the upper cased 'EVERYTHING' from Red Cross to taunt it "the victims of these fires have lost EVERYTHING and I doubt they haven't had much sleep. It must be tough adding all that money up for the Red Cross." In another comment, the commenter stated explicitly that they do not care about Red Cross's personnels: "What does your reply have to do with the concerns I raised above. I don't actually care how much sleep those at the top have had. I care about how they manage the money donated for immediate bush fire relief".

On January 24, Red Cross released its first public account where the key information is not about Red Cross, personnels of Red Cross and the performance, but cantered around the bushfire victims. In this Facebook post, Red Cross described the situations for a bushfire victims Kim, posted a photo of her smiling along with her quote "The Red Cross grant is a financial buffer giving me peace of mind. And it's allowed us to immediately buy a new fridge and freezer". In the comment section, there were only 10 angry reactions out of 570 made to the posts, but questions like "If the house is destroyed, why they get a fridge and freezer to start? No emergency accommodation?" continued. The criticisms of Red Cross's grant being too small is another theme is the comment, for example "Lol (laugh out loud) 10k when they've lost everything pfff what a joke 👎 ". Despite Red Cross's account now shifted to show their disaster relief performance more from the bushfire victims' perspective, the comment section is still filled with a lot of emotional tensions, with people expressing frustration and disappointment, using sarcastic or offensive language.

Back and forth arguments in the comment continued, till January 25, 2020, when Red Cross announced on Facebook that "we are going to be off social media for a couple of days. We have had security incidents that we have referred to the police and are taking precautionary steps". Despite the existence of some criticism against Red Cross, the comment section is now much more sympathetic towards Red Cross, especially, its staff and volunteers. Heartful messages such as "so sorry to hear this, the safety of your staff and volunteers must come first. thanks for all you do" and "Sorry this has happened. Keep up the good work, and I hope everyone is okay". With more people expressing gratitude towards Red Cross's work so far, individuals also drew on their own experiences and identity. For example, one comment said "I'm a proud Red Cross Emergency response volunteer, Branch Member and Tea Rooms volunteer. That other Red Cross volunteers, services and staff are faced with security concerns, is just sickening". Another example said: "I am a Red Cross volunteer who has been at

Bairnsdale relief centre I know the assistance we were able to give people made a difference". The comment section became a place for people to express care and concern for Red Cross's employees and volunteers, as well as for the employees and volunteers to speak up for themselves. Without the hostile name-calling and accusations made to those who hold an opposite opinion, the comments section was filled with friendly and compassionate vibes, allowing people to express care and ease the emotional tensions built up.

This expression of care continued after Red Cross returned to Facebook and posted its account on the support it had been giving to the bushfire impacted areas on January 28. Angry comments and criticisms were still in the comment section, as Red Cross shared more accounts, explaining the experiences of its volunteers and bushfire victims. For example, as Red Cross shared the experience of Anne, a bushfire victim, one comment stated "I can't really see the point in this story. I'd like to hear for example how the ✖ (Red Cross) helped this lady beyond the immediate response". One another comment wrote "Will never donate to Red Cross again. And will look elsewhere for local providers of first aid courses etc." As Red Cross continued to give accounts on the bushfire donations and share individuals' stories, the comment section remained a mix of appreciation and criticism.

Two months later, in March 2020, another wave of accountability pressure struck Red Cross as the media reported that bushfire victims were still living in tents (e.g. McGowan, 2020). Red Cross's CEO asked Facebook users to comment with the questions that they wanted to ask (RC4). In the post, the Red Cross stated that the CEO would answer these questions in a live video the following week. A week later, more than 500 questions were collected. The CEO held a 30-minute online chat on Facebook (RC5), answering these questions. When answering the same question of why there were delays in disbursing donations to the bushfire victims, the CEO explained in detail, from the victims' perspectives, showing sympathy and

care towards the bushfire victims. She mentioned that they could not disburse all donations because 'it takes a while for people to come forward':

> For the first three months people often think they can manage, maybe up to six months they think they can manage. And unfortunately, all of a sudden, they realise that they cannot. So we are keeping a chunk of money aside for those who will come forward in three months', four months' time.

In this response, the standing point was not how Red Cross was working hard nor the difficulties in disbursing donations (e.g. prevention of fraud) but the bushfire victims and their needs. The CEO explained that Red Cross was not withholding donations by explaining the behavioural patterns of those affected by bushfires. She also explained why people might not rush to rebuild after a bushfire by asking Facebook users to imagine the situation of bushfire victims:

> If you had a house…you are just retiring. You won't be quite sure what you'll do. You'll take a little while to think through what you need, what you want and how you want to live the rest of your life. Does that mean rebuilding, does that mean somewhere else?

Her remark showed great sympathy and care for the bushfire victims because she was not referring to merely 'grants for rebuild' but how bushfire victims wanted to live the rest of their lives. However, this video session provided by the CEO only received 118 comments and less than 200 reactions. With the limited Facebook reactions, this becomes the only video session of Red Cross's bushfire responses, despite the CEO mentioning the plan to conduct more sessions on Facebook in future during the video.

From examples above, we see the difficulty of fostering care and help to release the emotional tensions on social media through account giving. As the individuals are largely synonymous, sharing opinions freely, they can be prone to argue and act aggressively (in the example of Kim's and Anne's stories) or not actively responding to the organisational accounts (to the CEO's video). Surprisingly, Red Cross's January 25 announcement about going offline due to security incidents received the least criticism or questioning. Instead, it attracted the

most care and concern, standing out as one of the few posts where attacking and insulting each other is not observed in the comment section. We see the difficulty of fostering care in social media space, where users, instead of expressing emotions and thoughts in a healthy manner, are prone to attacking and insulting one another.

Discussion:

In this study, we analyse the Red Cross's public account-giving through the lens of stakeholders' emotional needs, examining how the organisation's account-giving on social media facilitates or fails to facilitate individuals' catharsis process. Accounting, particularly through the release of audit reports, can provide 'closure' and facilitate catharsis by bringing an end to an emotionally intense period filled with tension (Andon & Free, 2012; Bovens, 2007). In this case, 'closure' cannot be achieved through the resolution of the ongoing natural disaster, but rather through a feeling of catharsis, where emotional tensions caused by annoyance, frustration, and sadness over the belief that the Red Cross was acting inappropriately are released. We contribute to the accountability literature (Granà et al., 2024; Hardy & Ballis, 2013; Messner, 2009; O'leary et al., 2023; Yu, 2021) by focusing on three mechanisms through which public account giving might facilitate catharsis: cultivating acceptance, nurturing hope, and fostering care.

We find cultivating acceptance to be especially challenging online. As stakeholders become the diverse and heterogeneous social media crowd with ambiguous evaluative criteria (Karunakaran et al., 2022), we see how they question the credibility of Red Cross's promises and assign malicious intentions into the Red Cross's plan. Red Cross's attempt to build authority through its account also did not seem to convince many of the crowd, who choose to stick to their opinions and interpretations. With the social media's real-time interactive styles, thousands of comments can be made to Red Cross's accounts within hours, leaving Red Cross very limited time to respond. The lack of reports available from Red Cross were interpreted with ill intentions, when such reports were rarely, if not impossible, to be ready within weeks after donations are received by the charity. This reiterates the critical question of how to ensure that the pursuit of organisational accountability and transparency remains both moral and effective (Messner, 2009; Quattrone, 2022), particularly in the context of rapid social media

development. On these platforms, ambiguous evaluative criteria may be demanded by various stakeholders without being communicated to the organisation in advance, requesting the clear explanation of fragmented and complex situations within the constraints of a single, concise social media post, within a very limited time frame (Agostino & Sidorova, 2017).

We see the crowd exerting pressure on the Red Cross to be accountable for essentially what will happen in future, while Red Cross's accounts are mostly accounting for what has been done. This use of accounts has been quite common as accounting is often interpreted as the account for what happened in the past, rather than for forecasting future [Add evidence]. While we know that accounting information and public accounts do not only passively reflect historical data, but are capable of creating an imaged desirable future for account users (Boedker & Chua, 2013; Granà et al., 2024; Gümüsay & Reinecke, 2024), we did not see Red Cross's accounts reflecting any active depicting or creating a more desirable future. In the contrary, we see how Red Cross's statement, which could have been interpreted as their intention to provide long-term support, was associated with potentially loss of hope and sense of abandonment, amplifying the anger in the comments.

We see how Red Cross's accounts failed to foster a sense of care in the comment sections. Despite their accounts expressing care towards the bushfire victims and towards Red Cross's own personnels, the only time that the comment section actually delivered a caring and friendly vibe was when Red Cross announced that they face security incidents and had to go offline. The hostile vibe in the comment sections and the potential attacks from other users might hinder the individuals' ability of willingness to share their stories and provide their perspectives on the situation (O'leary et al., 2023), unable to release emotions and voice their concerns in a safe environment (Baikie & Wilhelm, 2005). Despite Red Cross's accounts constantly introduce the stories and experiences of either bushfire victims of bushfire

volunteers, the intense emotional tension from the comment section did not seem to be addressed.

This paper also contributes to practice by examining how organisations' public account-giving can facilitate or hinder the catharsis process, addressing the emotional needs of stakeholders. As social media becomes an integral part of daily life, it is increasingly important for organisations to meet stakeholders' accountability demands on these platforms, addressing not only rational aspects but also emotional ones. As stakeholders online change from relatively clear and distinctive stakeholder groups to a synonymous and heterogenous social media crowd (Karunakaran et al., 2022), organisations may face intense social media pressure, regardless of their online presence or follower base. Understanding how to provide effective accounts on social media has become a critical task for organisations in the modern world.

This study has several limitations. While we observe spontaneous conversations and dynamic interactions on social media, we do not engage directly with the organisation or the crowd. Future research could conduct interviews with organisations to better understand their procedures and intentions behind account-giving on social media. Additionally, this study focuses on an extreme case with highly emotion-laden circumstances, as the crowd witnesses the death and suffering caused by bushfires. While this provides rich and valuable data, it limits our ability to distinguish between emotions stemming from the disaster itself and those influenced by the Red Cross's accounts. Future studies could explore alternative contexts where stakeholders' pre-existing emotions are less intense. Using vignette-based interviews may also help to directly examine how account-giving impacts the cathartic process.

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