

EMILIO PASSETTI
UNIVERSITY OF PADOVA

GIULIA GOFFETTI
AEQUILIBRIA S.R.L.

ENRICO CARLET
UNIVERSITY OF PADOVA

MARTINA GIANECCHINI
UNIVERSITY OF PADOVA

**TIME TO ACT: A RESEARCH
AGENDA OF ACCOUNTING AND
CONTROL FOR CRISIS
RESILIENCE**

April 2026

Marco Fanno Working Papers – 336

***d*SEA**

DIPARTIMENTO DI SCIENZE
ECONOMICHE E AZIENDALI
'MARCO FANNO'



UNIVERSITÀ
DEGLI STUDI
DI PADOVA

Time to act: A research agenda of accounting and control for crisis resilience

Passetti Emilio^{1a}, Goffetti Giulia^b, Carlet Enrico^a, Gianecchini Martina^a

Abstract

The analysis of the role of accounting and control at the interface between crisis management and resilience is an unexplored topic, as well as the multiple threats and adversities that characterise society and business activities. Drawing on a resilience processual framework, the study, through an integrative review of articles published in accounting journals, analyses how accounting and control practices contribute to resilience across different resilience dimensions and macro crises. By uncovering the dynamic and multifaceted role of accounting and control in different crises across various contexts and in relation to anticipation, coping and learning aspects, this study contributes to ongoing debates on the role of accounting and control for crisis management and resilience. It also informs of the side effects of accounting and control practices concerning crises. The analysis provides an integrative analysis of the literature, proposing enabling conditions and arguing the importance of accounting and control as configurable resilience technology. It further identifies different future research avenues to better understand how accounting and control may foster adaptive and sustainable responses to crises at the organisational and community level, but also to address how accounting contributes to crisis generation.

Keywords: resilience, accounting, control, management control, crisis management, crisis.

¹ Corresponding author - ^a Department of Economics and Management "Marco Fanno" - University of Padova, Italy; ^b Aequilibria S.r.l. The authors would like to thank the participants of the XVIII International Accounting Research Symposium (Madrid, Spain, 2024), the Management Accounting Research Group Conference (Birmingham, UK, 2024), and the 9th Italian Conference on Social and Environmental Accounting Research (Piacenza, Italy, 2024) for their comments and constructive feedback on earlier versions of this paper. They are also grateful for the comments received during the research seminar at Queen's University Belfast (Northern Ireland) in May 2025.

Introduction

Different actors are increasingly confronted with heightened uncertainty and major disruptive events with severe and varied consequences (Hällgren et al., 2018; Lawrence et al., 2024). A survey shows that 96% of organisations experienced disruption, excluding COVID-19, directly affecting operations (PwC, 2023). In 2022 alone, 387 natural hazards and disasters were recorded globally (a 5% increase from 2021), causing over 30,000 deaths and impacting 185 million people. The humanitarian crises are rising even more sharply (OCHA, 2025). These figures reflect a broader convergence and acceleration of crises, including climate emergencies, heightened economic uncertainty, infectious diseases, and technological threats (World Research Forum, 2025b). In response, interest in crisis management and resilience has grown significantly, drawing on diverse disciplines, levels of analysis, and contexts (James et al., 2011; Parker, 2024; Raetz et al., 2021; Wolbers et al., 2021; World Research Forum, 2025a).

In this regard, the provocative Quattrone and Zilber's (2025) call to theorise in times of turbulence argues that crises should not be treated as exceptions to a presumed organisational equilibrium. They underline the persistent fragility and fragmentation of organising processes, which traditional theories and frameworks have often neglected through the abstraction and generalisation of order, stability, and institutional coherence. Quattrone and Zilber (2025) argue that rather than asking which practices work best under circumstances of stability, we should explore how organisational elements such as accounting and control practices adapt across different instability, how they enable or hinder the development of adaptive capacities, and how they may themselves be implicated in the production of crisis. This study contends that the potential for accounting research is to engage more explicitly with the crisis and resilience process. Whereas organisation and management research has developed integrative frameworks linking crisis management and resilience, accounting research has often remained fragmented. Austerity studies focus relatively narrowly on budgeting/accountability (e.g., Ahrens & Ferry, 2015) and pandemic analyses are concentrated on short-term coordination (e.g., Leoni et al., 2021). This lack of cross-fertilisation has limited the development of an accounting-specific perspective on resilience and of a more disciplinary cohesion (Rinaldi, 2024; Sargiacomo, 2024). Further, while insights concerning accounting for resilience have started to emerge (Branicki et al., 2023; Tucker and Alewine, 2025), the fragmented view of accounting and crisis-related literature, often restricted to specific disciplinary domains, organisational contexts, or type of crisis, has constrained the development of cumulative theoretical insights into how accounting and control practices operate in difficult and turbulent contexts.

This paper adopts an integrative review approach, analysing the following research question: *How do accounting and control practices contribute to resilience across the different phases of crisis management and other crises?* This kind of analysis highlights the ability of organisations and communities to anticipate, manage, and learn from crises through effective accounting and control practices, which contribute to community resilience and territorial sustainability (SDG 11), while also supporting the adoption of urgent measures in the context of other emerging crises such as extreme

weather and its impacts (SDG 13). Meyer's (2025) recent essay on wicked crises highlights how organisational and societal fragmentation undermine the collective capacity to act. Our integrative review complements this view by showing that accounting and control practices play a dual role in such contexts. They may reinforce fragmentation or lead to the incubation of a crisis through rigid and exclusionary calculative logics, but they can also counteract it by enabling coordination, transparency, and participation. In this way, we extend the discussion of wicked crises and crisis management by positioning accounting as a potential source of vulnerability and a resilience-enabling technology.

This review integrates insights from a total of 82 qualitative and survey-based accounting studies published in AJG-ranked accounting journals and identifies through an integrative analysis (Cronin & George, 2020; Hiebl, 2023a, b; Simsek et al., 2023). The integrative approach is reviewing, critiquing and synthesising a broad literature to generate new frameworks and perspectives through the integration of different literature streams, enabling linking systematic analysis with a higher level of theorising (Breslin and Gatrell, 2023). The selected studies are analysed using Williams et al. (2017), which provides an overarching framework on crisis and resilience, focusing on the processual dimensions and calling for exploring the role of accounting and control practices. Crises are viewed as critical episodes or chronic aspects, also within the broader unfolding of grand challenges.

This study offers a unique contribution to the literature for two main reasons. First, it provides an integrative and comprehensive analysis of different streams of accounting literature, looking at the various dimensions of the resilience process (anticipation, coping, and adaptation) and distinguishing by crisis type (economic, environmental, and social) to provide a more structured and coherent picture of the field (Rinaldi, 2024). Second, by identifying the dynamic and multiple roles of accounting and control practices in shaping crises and by conceptualising them as a configurable resilience technology, we contribute to the emerging literature on accounting for resilience (Branicki et al., 2023; Parker, 2024; Weber et al., 2024). We do so comprehensively, clarifying the multiple roles of accounting practices through which decisions and actions related to anticipating, responding, and adapting to crises are enacted and deepening the guiding role of control in enabling responses during crises (Tucker & Alewine, 2025). Further, we critically discuss how certain practices contribute to the incubation or normalisation of crises.

Overall, the integrative analysis enables a theorisation of the existing scattered crisis-related accounting literature, offering conceptual insights into the role of accounting and control practices as configurable resilience technology at the intersection of crisis management and resilience (Tucker and Alewine, 2025) and in difficult contexts (Meyer, 2025; Quattrone and Zilber, 2025). The paper proposes several future research avenues and a general agenda that links accounting, crisis and resilience (or their absence) and which are also related to the discussion concerning sustainable responses. This review advances the literature by moving beyond prior resilience or disaster management review studies that have largely neglected the role of accounting and control (Bundy et al., 2017; Hällgren et al., 2018; Raetze et al., 2021; Su & Junge, 2023). It responds to persistent calls in the accounting and organisational fields to investigate how accounting and control shape crisis management and resilience

(Ferry et al., 2025; Linnenluecke, 2017; Parker, 2024; Steccolini, 2019; Williams et al., 2017), thereby positioning accounting and control as central rather than peripheral to resilience research.

Section two presents the theoretical framework. Section three details the research methodology followed, and section four analyses the articles mapped. Section five discusses the findings, while section six details the future research themes. Conclusions, practical implications and limitations are then presented.

2. Theoretical framework

Resilience is commonly defined as the process by which actors build and mobilise capabilities to anticipate, cope with, and adapt to adversity (Boin et al., 2010; Ducheck, 2020; Williams et al., 2017). From this perspective, crisis represents the empirical setting that activates resilience, as it forces actors to decide and act under conditions of disruption, uncertainty, and urgency (Pearson & Clair, 1998). In the original Greek meaning, the word *crisis*, derived from *krínein*, meaning "to decide". Tucker and Alewine (2025) observe that accounting and control "are intrinsic in typical responses to crises" (p. 24), as accounting and control may influence how decisions are made, responsibilities are allocated, behaviours are defined and controlled, and performance is evaluated under high uncertainty and disruption. Accounting and control practices may become critical for delving into uncertainty and enabling adaptive responses (Alexander et al., 2024). On the contrary, they may also constrain resilience if they impose rigid procedures, suppress local discretion, or reinforce pre-and incubation crisis routines.

Tucker and Alewine (2025) argue that, despite recent calls, little has been published on the nature and extent to which management control contributes to and supports resilience. Although dispersed across different research streams, the analysis of the role of accounting and control practices in addressing crisis-resilience aspects is an emerging area of inquiry, as in the context of public administration (Barbera et al., 2020), third sector organisations (Lambert & Paterson, 2024), pandemic (Kober & Thambar, 2021), organisational crisis (Bracci & Tallaki, 2021), environmental crisis (Saravanamuthu & Lehman, 2013) or the management accountants' role change (Tilemma et al., 2022). More generally, within this expanding field of inquiry, the accounting literature has also increasingly engaged with crisis-related themes, particularly following the global COVID-19 pandemic, by examining the role of accounting and control practices in times of disruption (Leoni et al., 2021, 2022; Rinaldi, 2024). This growing attention builds on earlier contributions that had already begun to explore accounting's role in financial and organisational crises (Colignon & Covalleski, 1988; Ezzamel & Bourn, 1990). However, as pointed out by Branicky et al. (2023, p. 10), "only a few studies [...] have illuminated how accounting practices and systems help to build resilience in the context of crises."

Crisis management and resilience analysis are closely interconnected (Woelbers et al., 2021). The paper draws on the framework of Williams et al. (2017), which defines resilience "as the process by which an actor (i.e., individual, organization, or community) builds and uses its capability endowments to interact with the environment in a way that positively adjusts and maintains functioning prior to, during, and following adversity". (p. 742). Compared to other frameworks related to the analysis of

resilience (e.g., Duchek, 2020; Hillmann & Guenther, 2021), it integrates crisis management and resilience into a common framework specifying different dimensions of analysis, including capabilities for durability, organising and adjusting, responding to significant disturbances, and a feedback loop from these experiences, also underlying the importance of focusing on the side effects related to the use of accounting and control.

2.1. *Anticipation (Pre-adversity) dimension*

A critical crisis management and resilience component is pre-adversity preparedness, which refers to an actor's ability to anticipate potential threats, identify emerging vulnerabilities, and implement preventive measures before a crisis unfolds. This proactive orientation enhances an actor's capacity to mitigate risks, allocate resources effectively, and develop flexible response mechanisms and practices, strengthening overall resilience. Through capabilities and resources that support durability and risk-oriented processes, an actor "can benefit from actively facilitating resilience before facing adversity" (Williams et al., 2017, p. 756). Specifically, before adversity occurs, an actor may be equipped with *resources and capabilities endowments* that enable actions and interactions with the environment, which become essential once the threat impacts the organisation or community (Williams et al., 2017). These resources and capabilities may exist before a crisis, such as an emergency response plan for a natural disaster. In this phase, resilience is not yet realised or observable; it is accumulated as a potential competence (Duchek, 2020). These endowments may be financial (e.g., savings or material slack), cognitive (e.g., knowledge, conceptual framing, attention, and information assimilation), behavioural (e.g., established behavioural repertoires), or relational, particularly relevant when threats involve broader community networks.

Resilience also stems from *pre-adversity organising* (Williams et al., 2017), which refers to activities to manage risky or emerging contexts, potential threats, and unexpected disruptions. By adopting certain accounting and control practices, actors can reduce criticalities, prevent risks, or adjust promptly to avoid the escalation of disruptions into full-blown crises (Alexander et al., 2024). These practices include planning for adversity and implementing tools to detect potential threats (Sheffi & Rice, 2005; Wilson et al., 2010). Accounting and control practices can support the pre-adversity phase by requiring actors to scan both internal and external environments, helping identify potential threats' sources before they grow in scale and accumulate (financial) resources to use in future potential crises.

2.2. *Coping dimension*

Once the disruption hits the organisation or the community, because of a non-neutralised threat or a low-probability extreme event, coping actions must be taken to generate a range of possible responses (Burnard and Bhamra, 2011). The model distinguishes between *cognitive* and *behavioural* responding that can be enacted to return to normal functioning or move forward (Williams et al., 2017).

Cognitive responding refers to the ability of individuals affected by adversity to notice, interpret, and analyse changes in their environment. Given the presence of cognitive boundaries and task-oriented behaviours, actors need situated practices to identify and analyse causes and consequences

of crises through the (systematic) examination of environmental and organisational factors (Lin et al., 2006). An actor can identify possible responses only once the problem is understood and accepted. When a group of actors needs to respond to a threat, collective sensemaking is essential to guide successful actions, reduce complexity, and generate viable alternatives for moving forward. A crisis can lead to failure without a shared sense of meaning (Weick, 1993, 2010).

Instead, *behavioural responding* involves the concrete solutions and actions actors take to address a disruption. New or adapted mechanisms, practices, such as revised procedures, new forms of collaboration, new structures, or newly formed teams or functions, can be developed to facilitate adaptation to significant disturbances (Boin et al., 2010). Behavioural response may be supported by existing organisational structures and practices that enable decentralised decision-making rather than relying on concentrated authority and rigid role descriptions (van der Vegt et al., 2015). Moreover, effective behavioural responses may be supported by accounting and control practices that facilitate a focus on key metrics and critical aspects of crisis management, including its impacts and the actors involved (Alexander et al., 2024).

Finally, an actor's response to disruption or ongoing disturbance is shaped by contextual factors, coordination within and across organisations, and the internal and external flow of information. While the reaction is influenced by internal organisational characteristics, such as structure and prior experience, external relationships and stakeholder networks also play a role, as they can facilitate access to essential resources (van der Vegt et al., 2015).

2.3. *Adaptation (Learning) dimension*

After the acute phase of a crisis, an effective crisis management and resilience process involves *learning* and *adaptation* (Orth & Schuldis, 2021; Williams et al., 2017). Coping with crises enables actors to accumulate feedback and engage in reflection. *Learning* involves converting past experiences into actionable lessons (Williams et al., 2017). *Learning* occurs when actors reflect on crises, failures, or incidents they have experienced and by observing crises that have affected others. This allows actors to draw insights from disruptions they have not yet encountered but may face. *Adaptation* refers instead to the changes undertaken by actors affected by a crisis. As a result of coping responses, routines, structures, and practices may evolve to adjust to new conditions. This process can be incremental or transform the values, norms, and accounting and control practices used by a particular actor (Duchek, 2020; Williams et al., 2017).

Learning and adaptation enhance an actor's capacity to anticipate future challenges and disruptions (Williams et al., 2017), improve environmental scanning (Burnard & Bhamra, 2011), and expand the range of possible actions available to anticipate and cope with future crises (Duchek, 2020). Therefore, in the best cases, the resilience process described follows a loop-like dynamic in which past experiences, whether linked to successful or failed responses, activate learning and adaptation. These, in turn, reinforce capability and resource endowments and shape pre-adversity organising processes.

2.4. *The side effect*

The process of dealing with crises can be unsuccessful due to weak anticipation, ineffective coping, and poor learning may lead to inadequate or even harmful responses (Burnard & Bhamra, 2011). Quarantelli (1988) identify crisis management problems concerning the communication process, the exercise of authority, and the development of coordination as key areas of difficulty. Under perceived threats, organisations narrow their attention, simplify information processing, and centralise decision-making authority, in addition to misaligning with external realities (Hopwood, 2009b). Though potentially efficient, these responses can become maladaptive in situations of more systemic disruption, such as pandemics, ecological breakdowns, or institutional crises. In such settings, rigid reliance on standardised control routines, historical KPIs, or formal hierarchies may hinder adaptation rather than support it, privileging just certain actors and outcomes in the case of, for example, environmental or social crisis (Hopwood, 2009a). Control practices based on past assumptions or centralised logic may suppress flexibility and decentralised judgement that resilience requires (Hepfer & Lawrence, 2022; Staw et al., 1981). This highlights a tension at the core of accounting and control in the context of crisis. On the one hand, accounting and control can promote stability, coordination, and accountability. On the other hand, they may reinforce rigidity and path-dependence, limiting the organisation's ability to sense, interpret, and respond creatively to novel conditions.

More critically, the literature acknowledges that accounting and control practices may fail to support resilience and contribute to the emergence or intensification of crisis conditions (Bebbington et al., 2023; Gray, 2010; Sikka, 2015). Far from being neutral or purely instrumental, these practices can reinforce power logics, short-termism visions, and performativity pressures that erode long-term adaptive capacity and deepen systemic vulnerabilities. In this view, crises are not simply external events to which accounting and control respond but are partly constructed or exacerbated by the calculative and normative assumptions embedded in accounting and control (Gray, 2010; Sikka, 2015). Such a point underlines the importance of looking at accounting and control's role critically, not only in anticipating or responding to crises, but in shaping their unfolding and consequences.

3. Research method

This study employs an integrative literature review method, a broader and flexible review that synthesises knowledge from diverse sources into a cohesive understanding of a topic to develop new conceptual frameworks, identify gaps, and generate future research directions. This study follows the defining features of an *integrative review* (Cronin & George, 2020), designed to: (i) purpose – consolidate and reframe what is known about the relationship between accounting, control, and resilience across crisis contexts, disciplines, methods, and study types; (ii) scope – include qualitative and quantitative empirical studies drawing on diverse theoretical frameworks; (iii) analysis – critically evaluate the literature, identifying consistencies, contradictions, and side effects of accounting/control practices, rather than merely summarising findings; and (iv) outcome – develop an integrative perspective that maps the roles of accounting and control across resilience phases and crisis types, proposes, among the others, the notion of accounting and control as configurable resilience

technology, and advances a broad future research agenda (Cronin & George, 2020; Hiebl, 2023a, b; Simsek et al., 2023).

3.1. Articles identification and research strategy

The paper analyses *how accounting and control practices contribute to resilience across the different phases of crisis management and other types of crises*. Only peer-reviewed journal articles ranked from grade four plus to one in the *Academic Journal Guide 2021* (AJG) by the Chartered Association of Business Schools (CABS) were considered to ensure a high-quality and comprehensive sample. The decision to use the AJG/CABS list and its 92 accounting-related journals was based on the list's international relevance and the high level of field specialisation it provides. Even if other lists or criteria exist to classify academic journals, the AJG/CABS accounting list is suitable as it covers many accounting journals from different geographical contexts and ontological perspectives, guaranteeing plurality. In addition, the three accounting journals included in the business and economic history list were added to complete the sample. Additional accounting articles related to the topic may exist in other non-accounting journals, which represent a limitation of this study.

Grey literature, books, and book chapters were excluded to ensure the review focused solely on peer-reviewed journal articles, thereby maintaining consistent academic rigour and comparability across sources. To ensure the maximum journal coverage, search strings were tested across three key databases: Scopus, Web of Science, and EBSCO. Web of Science was ultimately selected, as it most effectively indexed journals in the AJG/CABS guide.

Two complementary search queries were developed. The first query focuses on the nature of the crisis alongside accounting and control practices. Crises are typically defined as acute, disruptive events that generate urgency, uncertainty, and the need for rapid response. They may be sudden, such as financial collapses, earthquakes, or pandemic outbreaks, or they may evolve as chronic conditions, such as long-term recessions or persistent droughts (Antonacopoulou & Sheaffer, 2014; Mitroff et al., 1987; Weick, 1988). The string includes multiple terms such as environmental, economic, health, human rights, natural disasters and technological or industrial accidents. Keyword selection was guided by domain expertise and insights from literature reviews (e.g., Bundy et al., 2017; Hällgren et al., 2018).

The second search query shifts the focus to resilience, incorporating key resilience-related terms such as bounce back, recovery, adversity, and threat. Keywords selection was informed by domain expertise and guided by insights from literature reviews on resilience (Conz & Magnani, 2020; Duchek, 2020; Hillmann & Guenther, 2021). The complete search strings for both queries are provided in the Appendix-Part A. In contrast to recent reviews on resilience and management control (e.g., Weber et al., 2024), which adopt a more focused or narrower scope, integrating these search strings enables a simultaneous exploration of crisis and resilience dimensions. This dual approach supports a more comprehensive literature mapping, enhancing content validity and analytical depth.

Before running the full search, both search strings were pilot-tested and refined through three trials. A first full search using title, abstract, and keyword fields was made in January 2024 and then repeated in January 2025, while a final search was made at the end of May 2025 to monitor the number

of new potential articles over time. With the last search string, 43,114 initial results were generated and subsequently filtered using the AJG/CABS journal list. This process yielded 714 articles from the first search string and 1,098 from the second. After cleaning, control and merging, an initial sample of 1,095 unique articles was obtained.

After identifying articles, a two-stage process was conducted to create a coherent and focused final sample. The final inclusion criteria foreshadow simultaneously: (i) adopt a qualitative methodology or a survey; (ii) address topics related to crises and/or resilience; and (iii) include an analysis of accounting or control practices conceptualised as the internal systems, rules, practices, values, and activities used and implemented by management to guide employee behaviour (Malmi & Brown, 2008; Pfister et al, 2023) and which support organisations or stakeholder to achieve the desiderated outcomes (Durden, 2008; Merchant & Van der Stede, 2024).

Importantly, to be included in the review, studies should clearly refer to the phenomenon as a crisis or demonstrate that it was perceived as such by the organisation or community (e.g., organisational restructuring or financial distress, as in Ahrens, 2018), in addition to demonstrating a clear focus on accounting and control practices. These criteria lead to the exclusion of some articles related to systemic aspects, such as slavery, climate change, historical analyses of natural disasters, and risk management studies, while maintaining others related to biodiversity. While this decision may have limited the number of articles mapped, more importantly, it has enabled us to define a more precise boundary of the analysis. In addition, studies were excluded if they were conceptual in nature, or empirically centred on financial market dynamics, or concerned with financial reporting and disclosure, external reporting and accountability, corporate governance, fraud inquiries, and auditing. The focus on qualitative research enables a rich reinterpretation through new analytical lenses to provide novel insights (Brown and Tregidga, 2017; Hiebl, 2023b). Further, the choice of qualitative studies reflects the intention to capture in-depth, context-sensitive understandings, while the inclusion of survey research enables broader, more generalisable patterns.

During the first screening stage of analysis, two junior researchers were trained on the topics and independently screened the articles' titles, abstracts, and introductions to exclude those that did not meet all the criteria. Complementarily, two other senior researchers reviewed the articles as a second stage to resolve remaining ambiguities and ensure consistency. Duplicate or substantially overlapping studies were removed to avoid redundancy and provide a diverse yet comprehensive sample (Hiebl, 2023a, b). A set of 72 qualitative accounting articles was identified. Following Heucher et al. (2024), a literature discovery tool, *Litmap*, was used to detect potentially relevant but initially overlooked articles to assess the robustness of the selection. This control step led to the inclusion of two additional articles.

Furthermore, two articles were manually added based on their relevance, methodological rigour, and alignment with the review's objectives (Hiebl, 2023a, b). Six survey-based research studies clearly related to crisis management and/or resilience were added to complete the final sample comprising 82 articles. The final sample size aligns with other accounting-related literature reviews (Aghazadeh et al., 2022; Repping et al., 2022). The Appendix-Part B shows the literature review process followed.

3.2. Articles analysis and elaboration

Following identifying the final set of articles, an in-depth second-stage analysis was conducted to analyse each study according to the framework and related guidelines (see Appendix-Part C for criteria and examples).

Alongside a descriptive analysis of article characteristics (i.e., author(s), journal) and research design (i.e., country of study, research method, theoretical framework), for analysing the crises we adopted, we adopted a multi-dimensional coding scheme grounded in different analytical dimensions to frame the articles initially. *Type of organisation*: We classified each study according to the organisational context examined, public, private, or non-profit. This distinction is critical, as accounting and control practices, governance structures, and stakeholder expectations vary significantly across sectors, influencing crisis criticalities and the response practices (Parker, 2024; Su & Junge, 2023). *Origin of Trigger(s)*: We identified whether the crisis under analysis was triggered internally (e.g., managerial failure) or externally (e.g., pandemic, austerity, environmental disaster) to account for the origin of the crisis. *Type of crisis*: Following the structure of the three pillars of sustainability, we categorised crises as economic, environmental, or societal. Crisis classification prioritised the dominant trigger while acknowledging secondary impacts (e.g., the economic-technical origin of the Rana Plaza collapse yielding social consequences, as in Sinkovics et al., 2016).

In particular, the focus was on examining the articles in depth, focusing on the role of accounting and control practices through the theoretical framework. Initially, the original twelve analytical dimensions of the framework (see Williams et al., 2017, Fig. 1, p. 517) were applied by each author to analyse a set of 10 articles and issues of overlap or ambiguity, particularly among emotional, relational, and behavioural aspects, suggested a consolidation in the number of categories. The resulting framework comprised six well-structured dimensions to capture processual aspects, balancing rigour and clarity: 1) capability endowment and 2) pre-adversity organising (*anticipation*), 3) cognitive and 4) behavioural responses (*copying*), and 5) learning and adaptation (*adaptation*), in addition to 6) side effects of accounting and control practices. Once the guidelines and framework were fully defined, the entire set of articles was in-depth analysed to flesh out empirical and theoretical aspects, also discussing bounce-back (i.e. restore what was lost, minimise deviation from the norm to returning to the pre-crisis status quo or baseline functioning) and bounce-forward (leverage the crisis to evolve, innovate, and emerge stronger beyond pre-crisis conditions) resilient aspects.

While the different resilience dimensions and characteristics are analytically distinct, it was acknowledged that they may be dynamically interrelated in the empirical settings. Recognising this interplay enabled us to treat the different elements of the framework as relatively autonomous yet mutually interrelated, adopting a deductive-inductive approach aimed at mapping crisis types and resilience dimensions, but also zooming in and out on the role of accounting and control practices. During the analysis, discrepancies were resolved through iterative discussion and, where necessary, escalated between the researchers using a “discursive alignment of interpretation” approach (Seuring & Gold, 2012).

4. Empirical analysis

4.1. Description of the article sample

Table 1 illustrates the evolution of accounting literature on crisis macro-categories from 1985 to 2025, showing a marked increase in publications over time. After decades of minimal attention, a significant surge occurs from 2010 onward, peaking in 2020–2024. Economic crises were the first type studied and remain relatively high because of organisational crises, financial stability, and austerity concerns. Societal crises show a high growth, matching economic crises in the most recent period, driven by the COVID-19 pandemic. Environmental crises remain underrepresented despite their growing global relevance and the general interest in sustainability.

Table 1: Trend of articles published

	1985-1989	1990-1994	1995-1999	2000-2004	2005-2009	2010-2014	2015-2019	2020-2024	2025 (March)	
Economy	2	1	0	0	0	1	14	22	1	41
Environment	0	0	0	0	0	9	4	4	0	17
Society	0	0	0	0	0	1	0	22	1	24
Total	2	1	0	0	0	11	18	48	2	82

Among the journals, *Accounting, Auditing & Accountability Journal* published the highest number of articles (25), followed by *Critical Perspective on Accounting* (CPA) and *Accounting, Organizations and Society* (AOS) with eight articles. In contrast, *Contemporary Accounting Research* (CAR) published six articles. The geographic focus of the reviewed studies is predominantly the Global North (see Tables 2, 3 and 4), calling for further research in underrepresented regions to expand the understanding of the topic in diverse institutional and cultural settings.

The adoption of *resilience frameworks*, especially in more recent studies examining not-for-profit and public organisations during austerity and the COVID-19 pandemic, points out instances of attention toward analysing organisations' and communities' adaptive and sustaining capacities. However, of the total sample, only seven articles explicitly adopt a resilience theoretical framework to examine the role of accounting and control practices in a crisis context. While the present theoretical pluralism creates richness and interesting analyses, the presence of a few studies that focus clearly on resilience is an unexplored aspect of the literature, as crisis and resilience are naturally linked and associated with each other (Williams et al., 2017).

Figure 1 synthesises evidence from the reviewed literature by mapping the role of accounting and control practices according to the resilience framework of Williams et al. (2017). The mapping illustrates enabling and constraining effects, potential side effects, and crisis types.

4.2. Economic crisis

An economic crisis refers to a significant disruption in an organisation's activities or downturn in overall operational activity within an organisation caused by external factors such as financial meltdowns or

austerity measures, or internal issues like organisational inertia, misinterpreted market shifts, or industrial/infrastructural incidents which lead to economic and operational problems (Sarkar & Osiyevskyy, 2018). The subset of articles analysed in this context is presented in Table 2.

Table 2: The economic crises articles alphabetically by journal²

Authors	Journal	Country	Research method	Framework / theory	Type of organisation	Origin of trigger(s)	Type of crisis
Cui et al. (2019)	Abacus	China	Longitudinal case study	Middle-range theory	Public organisations	External	Organisational
Tucker & Alewine (2025)	Abacus	United States	Single case study	Organisational resilience	Public organisations	Internal	Industrial accident
Gourbier & Guenoun (2024)	AAC	France	Longitudinal case study	Management control package	Public organisations	External	Austerity
Ahrens & Ferry (2015)	AAAJ	United Kingdom	Single case study	Budgeting and accountability framework	Public organisations	External	Austerity
Barbera et al. (2020)	AAAJ	Italy	Multiple case study	Resilience framework	Public organisations	External	Austerity
Brackley et al. (2021)	AAAJ	United Kingdom	Multiple case studies	Barad's agential realism	Public organisations	External	Austerity
Hoang (2023)	AAAJ	United States	Single case study	Sensemaking framework	Third sector organisations	External	Financial
Major et al. (2018)	AAAJ	Portugal	Single case study	Institutional theory	Public organisations	External	Austerity
Makrygiannakis & Jack (2016)	AAAJ	Greece	Multiple case study	Strong structuration-based framework	Public organisations	External	2008 global financial crisis
Rikhardsson et al. (2021)	AAAJ	Iceland, Denmark	Multiple case study	Contingency theory	Credit institution	External	2008 global financial crisis
Safari et al. (2020)	AAAJ	Brazil	Single case study	Institutional theory	Manufacturing and service enterprises	Internal	Infrastructure disaster
Sinkovics et al. (2016)	AAAJ	Bangladesh	Multiple case study	Global value chain and international business	Manufacturing and service enterprises	Internal	Infrastructure disaster
Van der Kolk et al. (2015)	AAAJ	The Netherlands	Multiple case study	Agency and stewardship theory	Public organisations	External	Austerity
Wilson et al. (2010)	AAAJ	United Kingdom	Focus groups	Political perspective of power	Multiple types of organisations	External	Business continuity – extreme events
Ahrens (2018)	AOS	Germany	Single case study	Anchor practices model	Credit institution	Internal	Financial
Colignon & Covaleski (1988)	AOS	United States	Single case study	Accounting's role in organising activity	Manufacturing and service enterprises	Internal	Industry competitiveness
Czarniawska-Joerges (1988)	AOS	Sweden	Single case study	Control framework	Manufacturing and service enterprises	Internal	Financial
Ezzamel & Bourn (1990)	AOS	United Kingdom	Longitudinal case study	Accounting's role in organising activity	Public organisations	External	Austerity
Becker et al. (2016)	CAR	Austria, Germany, Switzerland	Mixed method	Goal setting theory	Manufacturing and service enterprises	External	2008 global financial crisis
Hayne (2022)	CAR	Korea, Canada, Sweden and USA	Single case study	Contingency theory	Manufacturing and service enterprises	Internal	Market change
kun (2020)	CAR	United Kingdom	Single case study	Trust building framework	Public organisations	Internal	Insolvency crisis

² Lamber and Peterson (2024) article was classified under economic and social crisis types because it addressed both types of crisis.

Malmi et al. (2023)	CAR	Finland	Single case study	Managerial cognitions framework	Manufacturing and service enterprises	Internal	Competitive crisis
Matilal & Adhikari (2020)	CPA	India	Single case study	Performativity framework	Manufacturing and service enterprises	Internal	Industrial accident
Oakes & Oakes (2016)	CPA	United Kingdom	Multiple case study	Habermas framework	Public organisations	External	Austerity
Toldbod & Van der Kolk (2022)	EAR	Denmark	Longitudinal case study	Organisational ecology framework	Manufacturing and service enterprises	External and internal	2008 global financial crisis
Barbera et al. (2016)	FAM	Italy	Multiple case study	Cutback management framework	Public organisations	External	Austerity
Carr & Beck (2020)	FAM	Ireland	Longitudinal case study	New professionalism	Public organisations	External	Austerity
Ferry et al. (2017)	FAM	United Kingdom	Single case study	Levers-of-control framework	Public organisations	External	Austerity
Lambert and Paterson (2024)	FAM	United Kingdom	Multiple case study	Resilience framework	Not-for-profit organisations	External	Austerity and Covid-19
Endenich (2024)	JAAR	Spain and Germany	Case study	Management accounting change	Manufacturing and service enterprises	External	2008 global financial crisis
Bourmistrov & Kaarbøe (2017)	JAOC	Norway	Single case study	Attention-based framework	Manufacturing and service enterprises	Internal	Financial distress
Bracci & Tallaki (2021)	JAOC	Not specified	Longitudinal case study	Resilience framework	State-owned enterprise	External	Austerity
Baird et al. (2023)	JMC	Australian	Survey	Levers-of-control framework	Manufacturing and service enterprises	External	Not specified
Eichholz et al. (2024)	JMC	Germany	Survey	Resilience framework	Manufacturing and service enterprises	External	Not specified
Phan et al. (2023)	JMC	Australian	Survey	Levers-of-control framework and organisational resilience	Multiple types of organisations	External	Not specified
Ahrens et al. (2020)	MAR	United Kingdom	Single case study	Governmentality framework	Public organisations	External	Austerity
Janke et al. (2014)	MAR	Germany, Austria and Switzerland	Longitudinal survey	Levers-of-control framework	Manufacturing and service enterprises	External	2008 global financial crisis
Kenno & Free (2018)	MAR	Canada	Single case study	Labour management negotiation theory	Manufacturing and service enterprises	External	Industry competitiveness
Bertz & Quinn (2022)	GRAM	Ireland	Single case study	Institutional framework of accounting change	Public organisations	External	Austerity
Abdullah et al. (2018)	The BAR	United Kingdom	Multiple case study	Performance management framework	Public organisations	External	Austerity
Carr & Beck (2022)	The BAR	Ireland	Longitudinal case study	Power framework	Public organisations	External	2008 global financial crisis

4.2.1. Anticipation dimension and economic crisis

Only a few studies explicitly examine how accounting and control practices operate to support the anticipation dimension, particularly through capability endowment and pre-crisis organising. While few studies identify enabling effects (Barbera et al., 2016; 2020), others highlight detrimental impacts (Czarniawska-Joerges, 1988; Ezzamel & Bourn, 1990; Malmi et al., 2023; Matilal & Adhikari 2020; Safari et al., 2020).

The evidence from the public sector, particularly during austerity, clearly suggests that using accounting and control practices can help anticipate a crisis. Barbera et al. (2016, 2020), adopting a financial resilience framework, show how Italian municipalities used the already existing accounting practices, as a type of capability endowment, to forecast and simulate financial scenario to identify financial risks early and enable timely interventions (e.g., bailout emergency procedures, tax adjustments) by ensuring high information availability and supporting decision-making on public resource allocation. Consequently, the accounting and control practices contributed to pre-adversity organising processes by identifying potential financial vulnerabilities.

In contrast, studies in the private sector portray a more critical or ambiguous view (e.g. Wilson et al., 2010). Hopwood (2009b) argues that crises demand attention to how accounting interacts with broader socio-economic shifts, financialisation, and changing income distributions. This is the case of Czarniawska-Joerges (1988) and Malmi et al. (2023) report that a strong focus on financial metrics and poorly coordinated control practices hindered the detection of early warning signals and represented an incubation of the incoming crisis. The exclusive use of financial metrics progressively limited cognitive capabilities and finally contributed to the unfolding of the organisational crises hindering a resilience response. Regarding the Bhopal Gas tragedy, Matilal and Adhikari (2020) describe how efficiency-focused accounting legitimised risky practices, such as using untested technology and sub-standard materials, leading to crisis generation. Similarly, Safari et al. (2020) show that neglect of safety-related controls contributed directly to the Fundão dam collapse, clearly showing the side effect of accounting.

Together, these studies suggest that the role of accounting in crisis anticipation is highly contingent. It may enhance preparedness when used reflexively and strategically, but risks becoming a source of rigidity or moral hazard when accounting logics are narrowly applied.

4.2.2. Coping phase and economic crises

4.2.3. Cognitive responses

The analysis shows that accounting and control practices play a crucial role in shaping cognitive resilience by enabling i) Sensemaking financial threats or crisis conditions and their effects; and ii) Identifying responses and goals based on new priorities based on/aligned with new priorities.

4.2.3.1. Sensemaking of financial threats or crisis conditions and effects

In public organisations, especially those facing austerity, accounting and control practices have been used to detect crisis effects and frame decisions under uncertainty. Ahrens and Ferry (2015) illustrate how UK local authorities used heat maps and calculative practices to assess the implications of central

government budget cuts on service delivery. These practices helped identify vulnerable services and supported more transparent and evidence-based decisions on service reduction. These efforts primarily represent 'bounce back', aiming to stabilise and minimise immediate crisis damage. Bertz and Quinn (2022) similarly show that, in Irish municipalities, accounting and control practices were used diagnostically to detect inefficiencies in cost and resource allocation, thereby improving organisational responsiveness. This also reflects 'bounce back' by restoring efficiency. Hoang (2023) indicates that a USA international third sector organisation leveraged accounting and control practices to improve sensemaking and strategic decision-making amidst a budgetary crisis. The heightened uncertainty prompted the organisation to acquire more frequent and extensive information, utilising both standardised budget templates and more customised budgets to move the organisation toward a 'bounce forward path'. However, such crisis responses were hindered by the internal resistance to the practices introduced, which enhanced ambiguities instead of increasing transparency.

The articles on service and manufacturing organisations provide additional evidence of using accounting and control practices to identify threats, recognise new conditions imposed by crises and move forward (Hayne, 2022). Becker et al. (2016) found that firms responded to the 2008 financial crisis by accelerating budgeting cycles and refining performance metrics. Budgets shifted toward short-term horizons, with higher cost and revenue projections granularity, and flexibility introduced through scenario-based planning. The survey of Janke et al. (2014), even if not explicitly based on a resilience lens, shows that an interactive use of control practices functions as a resilience-enabling mechanism, enhancing sensemaking and response coordination during external financial crises with a higher focus on cash flow information, financial liquidity and sales forecasts.

The studies show that accounting and control practices can support both 'bounce back' and 'bounce forward' resilience responses through sensemaking activities, depending on how they are mobilised. In public organisations, these practices were used diagnostically to stabilise operations and restore efficiency under austerity. In contrast, private and third-sector cases reveal how crisis-driven adjustments to budgeting and planning, such as scenario analysis and adaptive metrics, can foster forward-looking analysis and repositioning, albeit often hindered by internal frictions or ambiguity. The overall picture suggests that resilience trajectories are shaped by organisational context and the flexibility of accounting and control practices.

4.2.3.2 Identify responses and goals based on new priorities

Accounting and control practices support public administrations in decision-making regarding new objectives and targets. This is crucial for effectively allocating resources amidst budget cuts, as seen with austerity measures. Ahrens and Ferry (2015) highlight that cost-benefit analysis proved to be a participatory tool for service cuts or for maintaining services recognised as strategically and publicly applicable based on social values during austerity. While these practices can strengthen resilience through evidence-based decisions, they can also justify austerity-driven cutbacks. Redefining objectives and allocating resources for new priorities suggests a 'bounce forward' path, which involves defining a new direction rather than merely restoring the previous one. Similarly, Bracci and Tallaki (2021) suggest

a 'bounce forward' path, noting that budgeting became more flexible during the crisis to promote a more dynamic assignment of objectives and the agile allocation of resources. The continuous monitoring of budget objectives and performance metrics actively supports decision-making, triggers ongoing learning processes and facilitates the iterative refinement of both short-term budgets and the overarching business plan.

Also, in the case of manufacturing and service organisations, accounting and control practices supported strategic responses and power dynamics by enabling the definition of revised objectives, such as focusing attention on labour cost per hour during an automotive crisis involving industrial relations, generating also related tension with labour unions (Kenno and Free, 2018). Bourmistrov and Kaarbøe (2017) show how a telecommunications firm used budgeting to restructure cost categories and prioritise spending in line with emerging financial realities. Similar findings emerge from Ahrens (2018) and Rikhardsson et al. (2021), who show that budgeting and strategic planning processes became central for realigning organisational priorities and managing uncertainty to strengthen resilience aspects during the organisational crisis unfolding. The profound restructuring of cost categories and the redefinition of strategic priorities to manage uncertainty demonstrate a proactiveness in adapting to new financial realities and strengthening future-oriented resilience, a 'bounce forward', financially oriented behaviour. Instead, by considering third-sector organisations, Lambert and Paterson (2024) reported that during the austerity period, the charities under investigation recognised the need for new funding and diversification of services as a priority to deal with the uncertainties imposed by the crisis. The most agile organisations could integrate innovative resources for financing acquisition into their operations. Financial security became a core objective, and a long-term planning strategy was used to help ensure this.

The evidence shows that accounting and control practices play a pivotal role in redefining objectives, reallocating resources, and prioritising actions under different types of economic crisis. These other cases in public, manufacturing, service and non-profit organisations and different crisis types suggest that adaptive use of accounting fosters forward-looking resilience. At the same time, its constraining effects depend on the political and strategic context.

4.2.4. Behavioural responses

The analysis shows that accounting and control practices contributed to behavioural resilience across five aspects: (i) Reinforcing employees' control and procedures, (ii) Enabling stakeholder relationships, (iii) Supporting organisational restructuring, (iv) Fostering internal alignment, and (v) Maintaining service delivery and output.

4.2.4.1. Reinforcing employees' control and procedures

Reviewed studies show how organisations used accounting practices to exert tighter control over internal operations and personnel behaviours during crises. In the public sector, control intensification included internal audits, formalisation of procedures, and increased scrutiny of subsidiaries and contractors (Barbera et al., 2020; Van der Kolk et al., 2015). These measures were meant to uphold

financial discipline, ensure regulatory compliance, and prevent misconduct such as tax evasion. However, they also reflected a broader shift toward managerial logics that sometimes displaced socio-cultural and professional values (Abdullah et al., 2018; Carr and Beck, 2020). Private firms adopted similar strategies. Ahrens (2018) and Rikhardsson et al. (2021) document efforts to standardise processes and introduce control frameworks, enhancing monitoring and clarifying roles related to the risk management process. Internal audits became more frequent, and behavioural rules were codified, especially in heavily regulated industries such as banking. These papers show that enhanced results and action controls can contribute to enacting resilience by reinforcing organisational coordination and discipline under pressure.

4.2.4.2. Supporting stakeholder relationships

Accounting mediated relationships with citizens and external partners during crises in public organisations. Ahrens and Ferry (2015) detail how participatory budgeting helped local governments in the UK engage residents in austerity-related decisions. The use of accounting increased transparency. It also deflected responsibility to national authorities and enhanced legitimacy at the local level. Ferry et al. (2017) and Brackley et al. (2021) highlight expanded consultation processes with stakeholders used to build consensus around service cuts. Conversely, Goubier and Guenoun (2024) report that during austerity, to mitigate union criticisms or strikes stemming from employee downsizing, municipalities implemented reward-based controls, such as pay raises or improved working conditions, as compensation. On the other hand, Oakes and Oakes (2016) reported increased networking and the inclusion of volunteers and donors to compensate for the lack of funding and carry on core activities. In the context of manufacturing and service, Joyce (2020) shows how financial reporting during an insolvency crisis was used to maintain stakeholder confidence, operating both as control practices and as mediating trust-building practices, and Rikhardsson et al. (2021) document efforts to communicate clearly with banks and investors through dedicated external accounting practices.

All the cases show that accounting and control practices aimed to reconstruct trust and confidence with stakeholders during organisational crisis management and in the case of austerity. These articles revealed aspects of 'bounce back' and a 'bounce forward' path through a relational resilience path aimed at better transparency, dialogue, and critical stakeholder relationships in high-stress contexts. Managing external stakeholders represents a form of 'bounce back' since it focuses on restoring or preserving existing relationships and trust. The goal is to stabilise the external environment and ensure continued support, allowing the organisation to return to a functional state without losing its credibility, but at the same time, a form of 'bounce forward' path oriented to future exchanges.

4.2.4.3. Supporting organisational restructuring

Control and accounting practices enabled structural change aimed at improving crisis responsiveness. In the public sector, restructuring often involved merging units, reallocating resources, and centralising operations (Ezzamel & Bourn, 1990; Bertz & Quinn, 2022). These changes were guided by accounting decisions that helped align fiscal constraints and operational priorities. In the private sector, similar

processes occurred. Ahrens (2018) describes how a bank centralised administrative functions and automated tasks to enhance efficiency. Kenno and Free (2018) explore a case of an automotive sector crisis, highlighting how the use of accounting information progressively leads to worker acceptance of pay restraint, more flexible work practices and a change in the wage structure of the labour force, fostering a financial resilience path. Makrygiannakis and Jack (2016) analysed how a Greek hotel chain adapted its budgeting and control practices in response to the economic crisis. Initially rigid and bureaucratic, budgeting evolved into a more reflexive and proactive system, with dynamic variance management, broader staff involvement, and deeper analysis and cognitive engagement. Managers distanced themselves from prior norms, selectively changed and restructured control practices, and developed new capabilities to 'bounce forward'. In contrast, Malmi et al. (2023) show that an over-reliance on short-term financial logic and control practices across successive reorganisation phases progressively leads to organisational inertia, coordination breakdowns, and unfocused strategic attention. Rather than enabling resilience, these dynamics reinforce organisational decline and hinder the transition toward a renewed competitive position.

This set of studies shows that accounting and control practices play a forcing role, enabling and hindering structural adaptation during crises. They provide the informational backbone to make informed decisions about resource allocation, workforce restructuring, and process reconfiguration. Doing so supports behavioural and financial resilience through adaptation aimed at efficiency, flexibility, and operational continuity under stress. However, these same practices can also constrain adaptive capacity when narrowly focused on short-term financial metrics, showing similarities with using accounting and control in non-crisis situations.

4.2.4.4. Fostering internal alignment

Accounting and control also contribute to enhancing coordination and collaboration during economic crises. Barbera et al. (2020) report that regular cross-departmental budget meetings in municipalities fostered cohesion and improved communication. Carr and Beck (2020), observing a case of fiscal crisis, found that efforts to involve clinical staff in hospital decisions through the use and dissemination of control information reduced internal tensions. However, cultural divides between managers and professionals persisted. Both Bertz and Quinn (2022) and Abdullah et al. (2018) have reported the emergence of tensions. They noted that the reinforced control practices, including a greater focus on cost monitoring, performance assessment, and a stricter financial mindset, were used to embed new structures and rules (Brackley et al., 2021). These changes, implemented to address economic concerns, clashed with existing values and behaviours, which some staff members resisted. Also, in the private sector, Bourmistrov and Kaarbøe (2017) reported the emergence of intra-organisational tensions caused by a tightened top-down budgetary control implemented in response to a financial crisis. This reinforced control conflicted with the line managers' existing, market-oriented mindset.

Nevertheless, Colignon and Covalleski (1988) observed that centralising financial control enhanced consistency across units, while reward systems and training programs improved employee motivation and organisational alignment, stopping at least temporarily the unfolding of the crises (Hayne, 2022;

Malmi et al., 2023). These examples indicate that accounting and control practices contributed to a behaviour-oriented resilience response by clarifying and defining roles, aligning organisational efforts under pressure and concurrently promoting collective sense-making. While they may not fully resolve underlying turbulent dynamics or existing organisational fragmentation, such practices push organisations toward more coordinated action and preserve a certain level of functionality during high-stress periods, evidencing resilience traits related to a ‘bounce forward’ perspective.

4.2.4.5. Ensuring service delivery and output

Maintaining operational performance under pressure was a priority, particularly in public services. Key performance indicators and performance measurement systems were used to monitor health outcomes, housing delivery, and service quality to enact resilience (Brackley et al., 2021; Bertz & Quinn, 2022; Carr & Beck, 2022). These practices enabled governments to analyse the existence of trade-offs between efficiency and public service continuity, also safeguarding essential services, showing the enabling role of control practices in shaping anticipatory and coping capacities (Bracci & Tallaki, 2021), as well as the influence of a crisis as a trigger to invest in the development of new or refined accounting and control practices.

Manufacturing and service organisations likewise adapted performance systems for crisis conditions. Toldbod and Van der Kolk (2022) describe how firms shifted from siloed to integrated control systems to solve the organisational control problem triggered by the 2009 financial crisis, moving toward a more aligned organisational fit. Conversely, Bourmistrov and Kaarbøe (2017) highlight how the design and use of overly rigid budgetary and financial controls, rather than leading to a resilient path, increased internal tension and hindered coordination during a persistent organisational financial crisis, as they were not accepted by the line managers involved.

In the third sector, charities used accounting to monitor program outputs and manage donor relationships, demonstrating innovation in the face of resource constraints and consequently prompting resilience (Lambert & Paterson, 2024). From a resilience perspective, accounting and control practices supported operational continuity, facilitated real-time adjustments, and helped organisations disentangle uncertainty by aligning operational performance continuity with evolving priorities. Their evidence also supports the importance of balancing control with flexibility aspects during the unfolding of a crisis. Across public, private, and third-sector contexts, the studies show that accounting and control practices enable and constrain resilience in maintaining operational performance under pressure. Resilience benefits emerge when control is balanced with flexibility, while rigid practices undermine adaptive capacity.

4.2.3 Adaptation-related and economic crisis

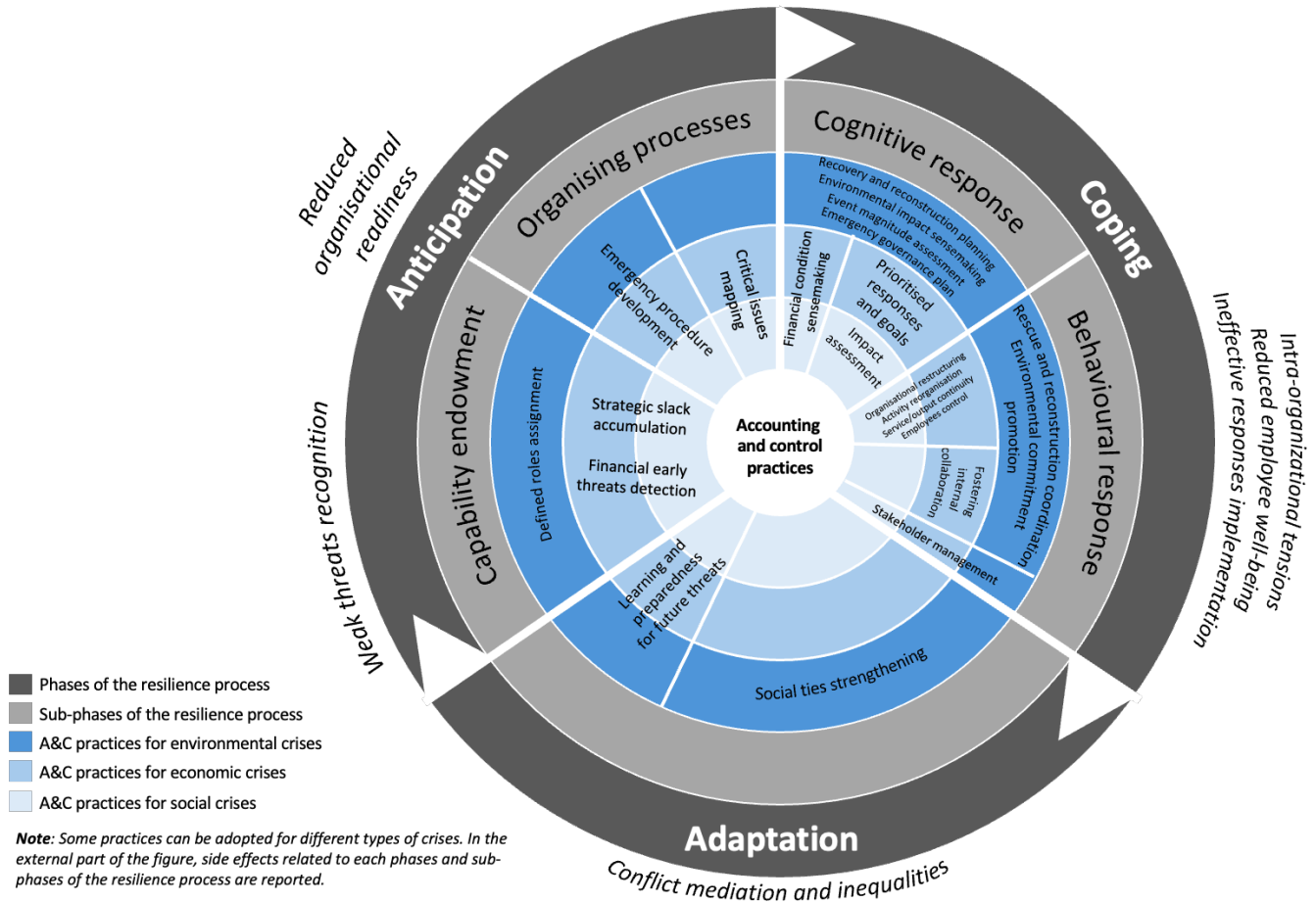
The reviewed studies on economic crises offer some insights into how accounting and control practices enabled adaptation in the post-adversity phase (Hayne, 2022; Lambert & Paterson, 2024; Matilal & Adhikari 2020; Toldbod & Van der Kolk, 2022).

In the public sector, Tucker and Alewine (2025) examined NASA's control responses to the Apollo 1, Challenger, and Columbia disasters. NASA established review boards and investigation panels to analyse causes and prevent recurrence. Revising and enacting new control practices enabled more systematic learning, leading to revised protocols, enhanced safety measures, and a shift in risk management and communication culture. Barbera et al. (2020) showed that some Italian municipalities retained long-term budgeting and planning practices post-crisis to detect future financial austerity. Ezzamel and Bourn (1990) found that, following a crisis, accounting became more central to internal decision-making at a UK university, reflecting enhanced financial awareness. Lambert and Paterson (2024) showed how one charity engaged in double-loop learning during austerity, leading to increased resilience during the COVID-19 crisis. Strategic changes, such as service expansion and enhanced fundraising, reduced financial tension and enabled rapid adaptation to the pandemic, including partnerships with public authorities and securing key funding contracts. These cases show some insights that organisations maintained the changes regarding their accounting and control practices even after the crisis. Therefore, they proved adaptation to the new context. Specifically, the latest practices result from a process of learning activated by the crisis, enhancing the preparedness for further threats.

Some contributions also explore how accounting practices mediate post-crisis negotiation and governance, concurrently producing side effects and hindering post-adversity learning effects. Safari et al. (2020), focusing on the Fundão dam collapse in Brazil, showed how multinational firms negotiated compensation schemes with federal and state authorities, establishing a private foundation for remediation. This hierarchical accountability structure excluded affected communities, limiting their ability to influence decisions or hold the involved corporations accountable. While some firms improved operational safety, the lack of stakeholder engagement by the foundation hindered broader societal resilience, illustrating the risks associated with top-down governance frameworks in post-crisis contexts. Similarly, Matilal and Adhikari (2020), examining the Bhopal disaster, illustrated how post-disaster accounting practices can reflect and reproduce power asymmetries, thereby restricting inclusive recovery and reinforcing social injustice. Sinkovics et al. (2016) show how garment firms adopted control and audit-driven standards following the Rana Plaza disaster to improve the workplace safety of their suppliers. As a reactive response to the human catastrophe, these practices supported pre-adversity capability-building, supporting the development of higher safety infrastructure, equipment, and compliance processes. However, while enhancing risk mitigation, compliance costs also triggered trade-offs, leading firms to cut socially valuable services for workers, highlighting how accounting-led improvements can enable and constrain resilience. In some cases, the pressure to meet standards drove economic upgrading through new technologies, which resulted in job losses and heightened workplace pressure, exacerbating inequality.

These studies, though limited in number, show that accounting and control practices can foster post-crisis learning, change and adaptation under certain conditions. Their contribution to resilience depends on inclusive governance, context-sensitive control practices, and the ability to pluralistically convert crisis experiences into future-oriented technical and decision-making capabilities.

Figure 1: Mapping of accounting and control practices across resilience phases and crisis types



4.3. Environmental crises

Environmental crisis refers to acute or chronic disturbances affecting ecological systems and human societies, arising from anthropogenic pressures (e.g., climate change, pollution, biodiversity loss) and natural extreme environmental events (e.g., earthquakes, floods, wildfires). These crises are characterised by high levels of uncertainty, non-linearity, and potential for cascading effects across different (e.g. ecological, economic, organisational and social) domains (Tierney, 2007). The subset of articles analysed in this context is presented in Table 3.

4.3.1. Anticipation and environmental crises

The literature addressing environmental crises offers very few insights into how accounting and control practices can be mobilised during the pre-adversity phase to enhance the resilience of organisations and communities. The few analyses show a clear role for accounting and control practices in defining roles and responsibilities. Sargiacomo et al. (2014) examined public organisations' responses to the 2009 earthquake in the Abruzzo region of Italy. The Italian government relied on formal protocols and

the Department of Civil Protection as a dedicated organisational body for managing emergencies. Adopting an emergency plan, as an emergency procedure, was identified as a critical factor in enhancing territorial resilience, facilitating coordination across national, regional, and local authorities and authorising extraordinary resources, tools, and legal measures. These pre-established control practices enabled authorities and communities to respond more quickly and effectively.

However, while such practices may support preparedness, the literature also points to different counterproductive or ambiguous effects. Still, Sargiacomo et al. (2014) reported that a pre-existing accounting system tailored to crisis conditions delayed response efforts following the Abruzzo earthquake. A pre-formulated system could have expedited data collection and improved information flows, enhancing coordination and decision-making during the early stages of the emergency. Similarly, Agyenim-Boateng and Oduro-Boateng (2019), in their study of flood response in Ghana, discussed the establishment of pre-defined first aid standards intended for rapid deployment during emergencies. While these control practices facilitated the timely provision of basic goods and services, the authors noted that such standardised responses were not always aligned with the specific needs of affected populations. These cases highlight the dual role of pre-adversity organising. While they can enhance coordination, they may also miss crisis-specific needs.

An interesting case is Monazzam and Crawford (2024), who examined how enterprise risk management (ERM) enabled resilience in a Swedish mining company's decarbonisation journey in the context of climate change. ERM established pre-adversity structuring, embedding different risk aspects within the organisational control systems. As uncertainties progressively unfolded, ERM supported cognitive reframing and adaptive behaviours, supporting the development of bounce-forward organisational capabilities, and linking anticipation and coping dimensions.

Instead, at the ecological system and community level, Arjaliès and Gibassier (2023) show how a biodiversity-related conservation performance index fostered pre-crisis capabilities and reframed endangered species as investable assets, stimulating cognitive and behavioural responses during the coping phase. Yet, the limits of financialization and value tensions between ecological goals and financial logic reveal the constraints and limitations of calculative governance in mitigating chronic environmental crises. Samiolo (2012) examines the cost-benefit analysis of Venice's flood barriers to reveal how quantification technologies mediate ecological governance. The study illustrates pre-adversity organising via valuation tools, showing how differing styles of reasoning (local specificity vs. standardised calculation) shape cognitive framing and stakeholder behaviour. The analysis reveals that accounting can serve as a site of political negotiation, potentially enhancing the pre-adversity organising process while exposing the limits of economic control in managing place-based crises and hindering a 'bounce forward' environmental path.

In environmental crises, pre-adversity accounting and control practices converge in clarifying roles, responsibilities, and resource flows, thereby enhancing preparedness, yet diverge in their adaptability: procedural and governmentality approaches prioritise stability and compliance, while risk governance and socio-material perspectives (Arjaliès & Gibassier, 2023; Samiolo, 2012) emphasise reflexivity, negotiation, and the reframing of objectives. This shows how environmentally oriented

resilience can assume different bounce-forward trajectories according to the nature and characteristics of the accounting and control practices mobilised.

Table 3: The environmental crises articles alphabetically by journal

Authors	Journal	Country	Research method	Framework / theory	Type of organisation	Origin of trigger(s)	Type of crisis
Egan (2014a)	AAAJ	Australia	Single case study	Actor network theory	Public organisations	External	Water drought
Egan (2014b)	AAAJ	Australia	Multiple case study	Neo-institutional theory	Manufacturing and service enterprises	External	Water drought
Sargiacomo & Walker (2022)	AAAJ	Italy	Longitudinal case study	Foucault theory	Public organisations	External	Earthquake
Tregidga (2013)	AAAJ	New Zealand	Single case study	Governmentality framework	Manufacturing and service enterprises	External	Biodiversity
Shimizu & Fujimura (2010)	ABFH	Japan	Document analysis	Accounting and disaster	Manufacturing and service enterprises	External	Earthquake
Vermiglio et al. (2024)	AH	Italy	Document analysis	Accounting and ideology	Public organisations	External	Earthquake
Samiolo (2012)	AOS	Italy	Document analysis	Accounting commensuration	Multiple organisations	External	Flood and Infrastructure
Sargiacomo (2015)	AOS	Italy	Single case study	Governmentality framework	Public organisations	External	Earthquake
Thambar et al. (2019)	AOS	Australia	Single case study	Resource dependency theory	Manufacturing and service enterprises	External	Plant-raw material virus
Lai et al. (2014)	CPA	Italy	Single case study	Accounting's role in organising activity	Public organisations	External	Flood
Arjaliès & Gibassier (2023)	CAR	United States	Single case study plus interviews of multiple actors	Nature's financialisation model	Not-for-profit organisations	External	Biodiversity loss
Saravanamuthu & Lehman (2013)	CPA	Australia	Longitudinal case study	Beck risk society theory	Not specified	External	Water drought
Sargiacomo et al. (2014)	CPA	Italy	Single case study	Bourdieu theory	Public organisations	External	Earthquake
Walker (2014)	CPA	United States	Historical case study	Heroic bureaucracies	Public organisations	External	Drought
Sciulli (2018)	FAM	Australia	Multiple case study	Calculative rationality theory	Public organisations	External	Flood
Agyenim-Boateng & Oduro-Boateng (2019)	JAEE	Ghana	Single case study	Stakeholder theory	Public organisations	External	Flood
Monazzam & Crawford (2024)	JMC	Sweden	Single case study	Dynamic capabilities and resilience	State owned organisation	External	Climate neutrality plan

4.3.2 Coping phase and environmental crises

In environmental crises, the coping phase is crucial for fostering organisational and territorial resilience. All the reviewed studies explicitly illustrate the active role of accounting and control practices during this phase. The analysis distinguishes between two primary types of environmental crises: *extreme events* (e.g., floods, earthquakes) and *chronic crises* (e.g., droughts, invasive pests). Accounting and control practices played distinct yet critical roles across these types, reflecting their different temporalities and impacts. Extreme events, with their sudden and disruptive nature, demand rapid

responses from authorities and communities. In contrast, chronic crises unfold gradually and may initially escape attention, yet they require sustained and coordinated efforts due to long-term consequences. In both cases, accounting and control practices facilitated resilience by improving information flow, coordinating resources, enhancing accountability, and informing adaptive decisions.

4.3.3. Cognitive responses related to extreme events

Most studies focused on public sector responses to extreme events, showing how accounting and control practices supported cognitive reactions to crises. In particular, the functions of accounting and control practices aimed at enabling the cognitive responses are: i) Enhancing emergency governance and identifying affected areas; ii) Assessing the magnitude of the event and developing emergency accounting practices; iii) Planning for recovery and reconstruction.

4.3.3.1. Enhancing emergency governance and identifying affected areas

A foundational decision in crisis management involves delineating affected versus unaffected areas to guide interventions and governance. Declaring a state of emergency based on scientific measures helps authorities assess the event's scale and impact. During the Abruzzo earthquake, Sargiacomo et al. (2014) documented using the Mercalli scale to classify territories by physical damage, prioritising intervention areas accordingly. Similarly, Sargiacomo and Walker (2022) noted that seismic classifications triggered exceptional governance arrangements and emergency protocols. Mapping practices further helped to visualise impacted zones and populations (Sargiacomo & Walker, 2014), while the creation of “social lists” facilitated targeted aid and housing allocation (Sargiacomo, 2015). Individual identification codes enabled rapid access to services like tax exemptions and medication (Sargiacomo & Walker, 2022). Accounting and control practices also supported *damage assessment and prioritisation*. Once affected zones were identified, inspections and evaluations were used to classify building safety. A five-tier damage scale—from “structurally safe” to “unsafe”—guided decisions on re-entry and temporary housing (Sargiacomo & Walker, 2022). This cartographic codification and damage classification provided a structured basis for transitioning from emergency to reconstruction, helping prioritise interventions and resource allocation.

This evidence shows territorial classification and mapping practices illustrate how accounting and control operationalise scientific and technical measures into governance decisions. While codification strengthens coordination and supports a rapid ‘bounce back’ to pre-crisis functionality, it also risks embedding a restorative logic that may limit opportunities for transformative change in reconstruction planning if these aspects are not addressed.

4.3.3.2. Assessing the magnitude of the event and developing emergency accounting practices

Studies also highlighted the importance of tailored accounting and control practices adapted to environmental crisis contexts (Lai et al., 2014; Sargiacomo et al., 2014; Sargiacomo and Walker, 2022). Such practices supported collecting, categorising, and communicating critical financial and operational data, enhancing transparency, decision-making, and crisis urgency. Sargiacomo (2015) described how

Italy's local health authorities introduced specific codes (e.g., T09), cost centres, and operational programs to track extraordinary expenditures. This modification was essential for securing federal funding. Similarly, an ad hoc accounting system developed post-earthquake allowed for detailed tracking of fund allocation (Sargiacomo et al., 2014), while standardised reporting formats facilitated consistency and accelerated claims processing to move forward, overcoming the first emergency phase (Lai et al., 2014). These presented tailored accounting and control practices, aligning and translating context-specific emergency needs into more structured financial and operational information, linking the progression beyond the initial response priorities with a longer-term recovery.

4.3.3.3. Planning for recovery and reconstruction

Beyond the first emergency response, accounting and control practices were fundamental in planning and managing economic recovery. After severe flooding, Lai et al. (2014) documented how damage assessment responsibilities were assigned to citizens, businesses, and local administrators. Data collected included losses related to real estate, vehicles, inventories, and production downtime, enabling regional authorities to apply for national and EU funding. Reimbursement claims were later verified against market values. In the Abruzzo earthquake, detailed cost classifications (e.g., structural repairs, retrofitting, demolitions) helped differentiate emergency expenditures from social assistance costs, guiding financial assessments and local reimbursement (Sargiacomo & Walker, 2022). Vermiglio et al. (2024) historically examined how accounting and calculation practices supported the post-earthquake reconstruction of an Italian city. The Church offices utilised detailed accounting documentation to monitor progress and ensure sufficient transparency in the process. This allowed the creation of a link with the Italian fascist government to translate abstract objectives into concrete results, strengthen its image of efficiency, and build rhetorical consensus.

At the intersection between the coping and recovery phase, accounting and control practices function as a bounce forward mechanism, organising loss data, justifying funding requests, and differentiating expenditure types, thereby structuring the flow of resources and accountability. While they enhanced transparency and coordination, historical cases also reveal their role in reinforcing political narratives and legitimacy, illustrating how coping-recovery accounting can serve as a technical means for symbolic resilience purposes.

4.3.4. Behavioural responses related to extreme events: coordination of actions

The studies that clearly focused on the behavioural aspects are less developed. The articles mapped showed that accounting and control practices enabled coordinated action related to rescue and restructuring (Sargiacomo, 2015; Sciulli, 2018). Involving citizens in damage reporting and reimbursement processes, such as those detailed by Lai et al. (2014) and Sargiacomo et al. (2014), enhanced institutional trust and citizens' representation. Help desks provided real-time dialogue platforms between citizens and public officers, allowing victims to contest assessments and follow fund distribution. This practice fosters social cohesion and a sense of shared responsibility, revealing the importance of coordination and governance to enhance resilience. However, certain practices also

revealed critical shortcomings and side effects in enacting resilient behavioural responses. Agyenim-Boateng and Oduro-Boateng (2019) found that Ghanaian authorities' reliance on conventional reporting structures, without disaster-specific accounting systems, delayed resource deployment and response implementation, undermining transparency. Overly formalised processes and documentation requirements increased stress, discouraged participation, and weakened resilience outcomes. Victims were often underrepresented in accountability procedures, which restricted the recognition of their needs and perspectives, thus limiting the overall efficacy of crisis responses.

Behavioural responses in environmental crises illustrate how accounting and control practices can enable *bounce-back* resilience by coordinating rescue and recovery efforts and restoring pre-crisis functionality, while also supporting *bounce-forward* resilience when citizen engagement and participatory governance strengthen trust, adaptive capacity, and long-term collaboration. However, when such practices are overly formalised or misaligned with crisis-specific needs, they risk constraining both forms of resilience—delaying immediate aid (*bounce back*) and limiting opportunities for transformative change (*bounce forward*).

4.3.5. Cognitive responses related to chronic events

Compared to extreme environmental events, chronic crises are less analysed in the literature. The analysis shows that accounting and control practices may be mobilised to raise awareness and stimulate responsiveness, activating cognitive resilience. For example, Egan (2014a) mainly focuses on cognitive aspects of change, examining how sustainability initiatives are interpreted, rationalised, and negotiated within an organisational context. It highlights processes of sensemaking, symbolic resistance, and the framing of accounting information to support or undermine the water crisis. The article shows how cognitive and cultural resilience can be weak or distorted when accounting practices and dominant frames do not genuinely support change. In this sense, it offers a critical view of resilience as a form of conservative adaptation rather than transformative change. Tregidga (2013) provides a nuanced critique of accounting's role in governing environmental crises, particularly in the chronic and cumulative context of biodiversity loss. Through the lens of Williams et al. (2017), the paper illustrates how accounting practices may support specific dimensions of resilience (e.g., continuity, adaptation) but undermine ecological resilience by reinforcing calculative logics that marginalise contesting voices and alternative rationalities.

Saravanamuthu and Lehman (2013) examined how participatory environmental risk accounting can enhance resilience to chronic ecological degradation. Developing new environmental accounting practice and related analysis fosters new capabilities among stakeholders, enabling shared problem framing, reflexive learning, and the cognitive and behavioural shifts needed to address long-term risks. The approach promotes both future capability endowment and adaptive capacity to respond to future crises, strengthening the relational ties between actors and ecological systems that support more oriented collective action and long-term resilience trajectories in chronic crisis contexts.

In chronic environmental crises, a few cases show that accounting and control practices can support *bounce-back* resilience by maintaining continuity and adaptation within existing organisational

and ecological systems. Still, they risk entrenching conservative responses when dominant calculative frames marginalise alternative perspectives. Conversely, participatory and reflexive approaches, such as environmental risk accounting, can foster *bounce-forward* resilience by building shared capabilities, reframing problems collaboratively, and embedding long-term adaptive strategies that strengthen the ties between communities and their ecological systems.

4.3.6. Behavioural responses related to chronic events

Unlike responses to extreme events, often characterised by formalised and pre-existing hierarchical emergency structures, responses to chronic crises tend to be more flexible and emergent, reflecting organisations' need to adapt continuously to persistent challenges. In this regard, accounting and control practices also contributed to behavioural resilience by enhancing participation and commitment to environmental goals. Egan (2014a) documented that during a prolonged drought in Australia, a public university implemented an environmental accounting information system to monitor water usage by buildings, identify inefficiencies, and take corrective measures. Such environmental accounting practice evolved into an accountability mechanism for partially integrating water conservation policies across university decisions and operations.

The capacity to respond to adversities at the sector level also depends on the collaboration between different actors. Thambar et al. (2019) show how the Australian cotton industry addressed systemic environmental uncertainty through hybrid industry bodies and inter-firm control processes like environmental audits, R&D facilitation, and best management practices. These mechanisms coordinated grower behaviours via shared, non-proprietary knowledge, supporting capability endowment and behavioural responses in the pre-adversity and coping phases. In contrast, Sciulli (2018) examines how rural governments in Victoria used accounting tools, such as rapid impact assessments and flexible budgeting, to respond to the 2010–11 floods. Accounting enabled cognitive and behavioural coping, yet rigid funding rules and fragmented accountability limited alignment between formal controls and local needs, constraining resilience-building under crisis.

In chronic environmental crises, the few articles show that behavioural responses supported by accounting and control practices can drive *bounce-forward* resilience when participatory systems, sector-wide collaborations, and embedded sustainability measures foster critical analysis, learning, shared capability endowment, and long-term adaptation. However, when formal controls remain rigid or misaligned with local realities, they limit responsiveness to evolving needs and problems. They reinforce an ineffective *bounce-back* orientation focused on restoring existing structures –reinforcing the ongoing crisis - rather than enabling transformative change.

4.3.7. Adaptation and environmental crises

The adaptation dimension related to learning and adaptation has been explored in the studies on environmental crises. Few explicitly address this phase, focusing on public organisations responding to extreme events. To move forward, Sciulli (2018) showed that learning included adopting new policies (volunteer management), but also critical reflection on government funding rigidity by local councils

and communities, and pressure for enhancing governance clarity to reduce criticalities and promote a more sustainable adaptation.

Other insights highlight how accounting and control practices may strengthen social cohesion and future collective preparedness. Lai et al. (2014) found that formalised accounting procedures, including structured damage reporting protocols, encouraged affected individuals to engage more actively with their communities. This included seeking support from neighbours and local officials and interactions that fostered collaboration and reinforced institutional and interpersonal trust in the aftermath of flood-related emergencies. Similarly, Walker (2014), in his historical study of the 1930s U.S. drought recovery phase, described how farming families were required to maintain detailed records of their agricultural and domestic activities. These records provided authorities with a clearer understanding of the lived experiences of displaced populations and enabled better evaluation of policy interventions. Effective resettlement strategies emerged through coordinated governance across local, state, and federal agencies, covering farm credit, soil conservation, electrification, and public health, reinforcing household and territorial resilience.

These findings suggest that “bounce forward” accounting and control practices may contribute to reducing territorial criticalities and enhancing resilience related to the recovery phase. They indicate that accounting and control practices, when deployed as learning-oriented and shared practices, may contribute to long-term resilience by embedding sustainability principles and collective interest within decision-making processes.

4.4. Societal crises

Societal crises threaten society’s core values, institutions, and the well-being of its population, as well as economic aspects and business activities. We considered phenomena such as migrations or pandemics (e.g., COVID-19 and HIV), which can abruptly disrupt processes of socialisation and inclusion within communities, requiring the adoption of new behaviours, norms, and values, in addition to generating heightened economic uncertainty (Leoni et al., 2021, 2022). The analysis of the literature examining societal crises offers varied exploratory insights into the role of accounting and control practices in supporting crisis management and related resilience aspects, particularly during the coping phase of the COVID-19 pandemic. These practices are often mobilised to manage uncertainty, coordinate responses, and promote social cohesion in the face of widespread disruption. The subset of articles analysed in this context is presented in Table 4.

Table 4: The societal crises articles alphabetically by journal

Authors	Journal	Country	Research method	Framework / theory	Type of organisation	Origin of trigger(s)	Type of crisis
Ho et al. (2023)	ABR	Germany	Survey	Object-of-control framework	Manufacturing and service enterprises	External	Covid-19
Wang (2022)	A&F	China	Single case study	Management accounting discipline role	Manufacturing and service enterprises	External	Covid-19
Heberle et al. (2024)	AF	Australia	Single case study	Enabling design principles	Public organisations	External	Covid-19
Pianezzi et al. (2022)	AF	Italy	Case study	Weberian theory	Public organisations	External	Refugee crisis

Ritonga & Buanaputra (2024)	AF	Indonesia	Single case study	Practice theory	Public organisations	External	Covid-19
Carr & Jooss (2023)	AAAJ	Ireland	Multiple case study	Object-of-control framework	Manufacturing and service enterprises	External	Covid-19
Delfino & van der Kolk (2021)	AAAJ	Italy	Single case study	Object-of-control framework	Manufacturing and service enterprises	External	Covid-19
Huber et al. (2021)	AAAJ	Germany	Single case study	Accounting's role in organising activity	Public organisations	External	Covid-19
Kober & Thambar (2021)	AAAJ	Australia	Single case study	Financial resilience framework	Third sector organisations	External	Covid-19
Kober & Thambar (2022)	AAAJ	Australia	Single case study	Paradox theory	Third sector organisations	External	Covid-19
Kober & Thambar (2023)	AAAJ	Australia	Single case study	Sensemaking framework	Third sector organisations	External	Covid-19
Parisi & Bekier (2022)	AAAJ	European regions	Single case study	Governmentality framework	Manufacturing and service enterprises	External	Covid-19
Passetti et al. (2021)	AAAJ	Italy	Single case study	Object-of-control framework	Third sector organisations	External	Covid-19
Sargiacomo et al. (2024)	AAAJ	Italy	Single case study	Assembling coordination theory	Public organisations	External	Covid-19
Sargiacomo et al. (2021)	AAAJ	Italy	Single case study	Governmentality framework	Public organisations	External	Covid-19
Bedford et al. (2022)	AOS	Netherlands	Survey	Budget role in time of crisis	Manufacturing and service enterprises	External	Covid-19
Rahaman et al. (2010)	CAR	Ghana	Single case study	Accounting's role in organising activity	Multiple types of organisations	External	HIV/AIDS
Contrafatto et al. (2024)	CPA	Italy	Single case study	Translation theory	Public organisations	External	Covid-19
Pianezzi and Ashraf (2022)	CPA	Italy	Single case study	Accounting technology	Multiple types of organisations	External	Refugee crisis
Lambert and Paterson (2024)	FAM	United Kingdom	Multiple case study	Resilience framework	Third sector organisations	External	Austerity and Covid-19
Kunz et al. (2025)	JMC	German	Single case study	Resilience framework	Public organisations	External	COVID-19
Firtin (2024)	JPBA&FM	Turkey	Document analysis	Actor-network theory	Public organisations	External	COVID-19
Nkundabanyanga et al. (2023)	JPBAFM	Uganda	Single case study	Contingency theory	Multiple types of organisations	External	Covid-19
Carlsson-Wall et al. (2021)	QRAM	Sweden	Single case study	Sensemaking framework	Public organisations	External	Migrant crisis
Weichselberger et al. (2024)	The BAR	Sweden	Multiple case study	Actor-network theory	Public organisations	External	Covid-19

4.4.1. Anticipation and societal crises

The dimension of crisis management and resilience remains underexplored in the accounting literature, particularly regarding manufacturing and service enterprises. Existing studies on these organisations rarely examine how accounting and control practices can be mobilised to strengthen capability endowments or structure pre-adversity processes to enhance resilience. In contrast, studies focusing on public and non-profit organisations have begun to address the role that accounting and control practices may play before a crisis emerges, especially concerning preparedness and capability development.

In terms of capability endowment, scholars have shown that accounting and control practices can either foster or hinder resilience in two ways: i) by developing capacities to anticipate and manage future crises as a form of strategic resources; and ii) by improving actors' ability to respond swiftly and effectively once a crisis unfolds. Regarding the first point, accounting and control practices enhance

resilience by enabling early threat detection and cultivating the knowledge required to identify vulnerabilities. For example, Sargiacomo et al. (2021) demonstrated that pre-existing social registries and collaborative governance frameworks in a large Italian municipality facilitated the rapid expansion of food assistance during the COVID-19 crisis. In the non-profit sector, Kober and Thambar (2021) found that food charities used accounting and control practices such as budgeting, forecasting, and performance measurement to monitor organisational financial health and maintain service continuity. Their familiarity with these control practices allowed them to respond effectively during the pandemic without implementing entirely new ones. Moreover, the accumulation of financial slack before the crisis enabled these organisations to absorb the initial pandemic shock, underlining the strategic value of reserve-building as part of long-term resilience. In both cases, accounting and control practice enabled bounce-back and bounce-forward related aspects.

Accounting and control practices may also enhance organisational responsiveness by improving actors' ability to respond swiftly and effectively once a crisis unfolds. Huber et al. (2021) found that hospitals with emergency-related controls, such as contingency plans and defined operating procedures, were better prepared to manage the early stages of the COVID-19 outbreak. Nevertheless, poorly designed pre-adversity practices can hinder resilience. Both Huber et al. (2021) and Weichselberger et al. (2024) observed that many emergency protocols underestimated the complexity and magnitude of crises like COVID-19, limiting their effectiveness. Weichselberger et al. (2024) further argue that static protocols failed to accommodate emerging values, such as safety and adaptability, which became critical during the pandemic. Their findings show the importance of dynamic and adaptive control practices, as rigid practices and systems hinder situated analysis when confronted with unforeseen demands.

The articles show that societal crises, anticipatory accounting and control practices can enable bounce-back resilience by ensuring resource readiness, early threat detection, and rapid mobilisation of established procedures. They also foster bounce-forward resilience by building strategic capacities such as financial slack, collaborative governance, and adaptive protocols. However, when pre-adversity systems are static or underestimate crisis complexity, they risk constraining both forms of resilience, focusing on short-term restoration and failing to embed the flexibility, attention and value shifts needed for long-term transformation.

4.4.2 Coping and societal crises

4.4.3. Cognitive responses

Our analysis suggests that accounting and control practices operate in two main ways: (i) Detecting ongoing financial threats related to crisis conditions and (ii) Enhancing awareness of the impact of the crisis.

4.4.3.1. Detecting ongoing financial threats related to a crisis condition

Studies focusing on public organisations provide valuable insight into deploying accounting and control practices to identify financial and behavioural vulnerabilities and manage emerging risks at both

organisational and national levels (Ritonga and Buanaputra, 2024; Sargiacomo et al., 2021). Sargiacomo et al. (2024) reported the adoption of standardised cost codification by Italian healthcare authorities to track pandemic-related expenditures. This initiative helped identify extraordinary costs and offered transparency and evaluation regarding the financial burdens imposed by the COVID-19 emergency (see also Kober & Thambar, 2021, 2023; Passetti et al., 2021; Wang, 2022 for similar findings in other types of organisations). This reflects a "bounce back" path, as the accounting practices allowed the (healthcare) organisations to regain a more stable financial position by accurately tracking and managing the sudden influx of costs, returning to a state of financial control prevalent before the crisis. Heberle et al. (2024) show that an Australian hospital implemented a new cost calculation system, based on project codes and sub-packages in the general ledger, to track incremental COVID-related expenses and rapidly secure additional funding necessary to meet immediate pandemic-related needs. Huber et al. (2021) observed a similar intensification of financial reporting, particularly for documenting aid received and related expenditures.

At the national and government level, Contrafatto et al. (2024) examined how accounts and calculative practices shaped the Italian government's decision to adopt a national lockdown during the first COVID-19 wave. The study shows how a fragmented decision arena (healthcare, political, economic, social, and media actors) negotiated different problematisations of the pandemic. Health-related accounts (e.g., R0 - the epidemiological metric accounting for the contagiousness of infectious diseases, number of infections) dominated the framing of the crisis, progressively mobilising political actors toward lockdown. Economic accounts played instead a secondary but growing role during the crisis unfolding, showing crisis impacts and budgetary needs. The study highlights the performative role of accounts in constructing crisis cognition and governing uncertainty (see also Firtin, 2024).

The analysis shows that in detecting ongoing financial threats during societal crises, accounting and control practices often support bounce-back resilience by helping to restore fiscal stability through precise cost tracking, codification, and intensified reporting, enabling organisations to re-establish pre-crisis financial control. At the same time, when these practices shape decision-making aspects, i.e. framing problems, prioritising risks, and influencing policy responses, they hold the potential for *bounce-forward* resilience by reframing priorities and embedding new governance logics.

4.4.3.2. *Enhancing awareness of the crisis impact*

Accounting and control practices were also instrumental in identifying, classifying, and measuring organisational and community emerging vulnerabilities, including those arising from pandemics and social crises such as HIV. All reviewed studies pointed to ad hoc practices tailored to these unique challenges. Huber et al. (2021) described how hospitals introduced a specific indicator, "COVID-19 bed types", to reinforce allocating personnel and critical equipment. Initially, a simple bed count, the measure evolved into a nuanced three-level classification of care intensity that enhanced emergency planning. This dynamic represents a clear example of "bounce forward," as the evolution from a simple bed count to a three-level classification indicates not just a return to pre-crisis functionality but an

improvement in planning and resource allocation capabilities, leading to a more resilient system for future emergencies.

Similarly, Sargiacomo et al. (2021) showed how local authorities in Turin expanded their “vulnerability” tracking systems to include newly at-risk groups, such as quarantined individuals, the unemployed, undocumented immigrants, and informal workers. This allowed for more targeted aid and highlighted the adaptability of accounting and control practices to emerging social needs. These examples show that accounting and control practices functioned not merely as technical devices but as resilience-related technologies (Pianezzi et al., 2022, with a focus on the migrant crisis) by facilitating *bounce-forward* resilience, transforming ordinary indicators into more sophisticated, context-sensitive classifications that improve planning, targeting, and adaptability to emerging social needs. Such innovations go beyond restoring pre-crisis operations, embedding enhanced capabilities into organisational routines.

4.4.4. Behavioural responses

Our analysis further shows that accounting and control practices contributed to behavioural responses in four ways: (i) Activity reorganisation; (ii) Reinforcing employees’ control and procedures; (iii) (Un)Ensuring continuity of service or output; and (iv) Supporting stakeholder relationships.

4.4.4.1. Activity reorganisation

Reorganising work activities was a primary response across all types of organisations. One of the initial actions to cope with the crisis involved redesigning physical spaces and implementing dedicated protocols (Passeti et al., 2021). Further, in both public and private sectors, lockdown-related restrictions prompted the adoption of remote and hybrid work arrangements (Delfino & Van der Kolk, 2021; Kober & Thambar, 2021, 2023). Although not explicitly focused on resilience, Carr and Jooss (2023) offer insights into how control adaptations during crises reflect resilience dimensions. Analysing Big 4 accounting firms, they identified two key change pathways: alignment (sustained, minor control changes) and displacement (transformative changes to cultural and personnel controls). These adaptations allowed firms to maintain operations while adjusting to new working conditions, contributing to organisational change, showing signs of bounce-forward orientation.

4.4.4.2. Reinforcing employees’ control and procedures

Focusing on employee behaviour, Delfino and Van der Kolk (2021) observed increased monitoring and communication after the shift to remote work, mainly through video calls, online meetings, and software tracking. While intended to ensure oversight, these practices were often perceived as digital and material surveillance, negatively impacting morale and autonomy. Bedford et al. (2022) analyse how firms’ tightened budgeting during COVID-19 created role ambiguity and emotional stress among managers, evidencing substantial but adverse cognitive and behavioural responses in the coping phase. The study highlights how control practices during crises can undermine resilience by harming well-

being, and it also argues the importance of enabling accounting practices to support organisational coping processes.

Also, Ho et al. (2023) focused on employees' behaviours related to the pandemic, observing through a survey analysis that firms have responded to the crisis with stronger action controls and adjustments in result controls, complemented by informal cultural control. This set of three studies shows side-effect elements because control practices adjustments appear to be a way to satisfy companies' necessity and routine to monitor employees rather than to properly manage and respond to a crisis and enact a proper resilient-oriented response. However, this kind of behaviour by the organisation may be counterproductive as those organisations "that distribute decision-making power and are successful in getting their employees to be passionate about the company's mission are fundamentally resilient" (Sheffi & Rice, 2005, p. 41). In this regard, the shift from rigid metrics to more holistic performance evaluations described by Carr and Jooss (2023) indicates instead a move towards "bounce forward", since it suggests a deeper understanding of employee well-being and productivity in new work environments, potentially leading to more effective and adaptive management practices post-crisis.

4.4.4.3. (Un)Ensuring service delivery and output

Across the COVID-19 and immigration crisis, the analysis in the context of public organisation shows an ambivalent effect. Sargiacomo et al. (2021) analyse how the City of Turin introduced a new ledger and digital reporting systems to manage food assistance. The new practices enabled transparency, accountability, and situated decision-making to respond to the emergency pandemic needs. On the contrary, and highlighting side effects, Pianezzi et al. (2022) and Pianezzi and Ashraf (2022) compared contrasting accounting reporting practices within Italy's refugee system. The analysis shows that an exclusively economic-oriented design and use of accounting practices produce knowledge, ignorance, and side effects. Knowledge about the expenditures and types of services carried out in immigration centres, and ignorance about how the services were delivered to immigrants and their quality. Accounting logic and a specific use of controls inhibited effective response and adaptive responses as they prioritised efficiency over care and reflected the unwillingness of the State to enact a responsible refugee crisis management. Similarly, Carlsson-Wall et al. (2021) reported that before the crisis, the in-use control practices supported the delivery of assistance services that mediated between legal security and empathy of care, often with a hierarchical relationship where one interest was prioritised over the other in day-to-day operations. However, during the extreme migrant crisis, the intense pressure led to a "filtering" of these heterogeneous interests, strengthening the previous hierarchical ordering. This shift resulted in a quicker provision of services, focused predominantly on essential aspects, yet frequently at the cost of quality and personalisation. In certain instances, it also meant a deviation from full adherence to established procedures, though this approach was considered necessary due to the emergency. The specific case on immigrant crisis shows that, when designed or used in ways that prioritise efficiency over care, accounting and control practices risk constraining both bounce-back and bounce-forward resilience, reinforcing pre-existing hierarchies, and limiting the adaptability and quality

of services needed for more responsible, transformative crisis management, often reflecting political orientation.

4.4.4.4. Supporting stakeholder relationships

Preliminary insight shows that accounting and control practices were also helpful in managing external relationships. Sargiacomo et al. (2024) highlighted how standardised accounting practices facilitated multilevel coordination and were essential for accessing emergency funds in the context of public organisations. Passeti et al. (2021) showed the facilitating role of cultural and action control in strengthening local stakeholder relationships in response to the COVID-19 pandemic, to help overcome the state of emergency related to the crisis at the community level. Differently, although not explicitly addressing resilience, Rahaman et al. (2010) provided fascinating insights into the ambivalent role of accounting practices in contrasting the HIV/AIDS pandemic crisis in Ghana. While they foster collaboration between the different actors involved in governing the pandemic, they also hinder further transformation and improvement, for example, diverting scarce resources away from the campaign and disrupting the overall continuity of HIV/AIDS prevention activities. Also, in this case, the analysis reveals enabling and contrasting effects related to using accounting and control practices for bounce-back and bounce-forward resilience.

4.4.5. Adaptation and societal crises

The literature review shows limited attention to the post-adversity phase of social crises, with four studies exploring its dynamics. A first insight is that certain control practices developed during the COVID-19 crisis were not abandoned once the emergency subsided but instead integrated within the package of measures. Sargiacomo et al. (2021) demonstrated that the local municipality's collaborative governance practices and stakeholder networks established to address food insecurity for vulnerable populations were transformed into permanent policies. Similarly, Huber et al. (2021) noted that capacity indicators introduced during the pandemic to assess hospital readiness were latent for future crises. Furthermore, scenario planning practices were embedded within hospital information infrastructure to optimise staff management and resource allocation in anticipation of future emergencies. Similar insights were observed in the non-profit organisations (e.g. Kober & Thambar, 2022) and in the context of service companies. Carr and Jooss (2023) show that remote work was retained in a hybrid form (combining remote and in-person work) to ensure flexibility without compromising organisational performance.

The post-adversity phase reveals how accounting and control practices can support resilience beyond the immediate crisis by embedding adaptive routines, enhancing foresight capabilities, and integrating control innovations that emerged during the coping phase. These practices reflect a transition from reactive to proactive resilience, where the lessons and new practices developed during the crisis serve as a basis for the future organisational systems.

5. Discussions

5.1. The dynamic and multiple roles of accounting and control practices

The paper analysed how accounting and control practices contribute to resilience across crises and related phases. We contend that the fragmentation of accounting crisis-related literature, often confined within specific disciplinary boundaries, contexts, or levels of analysis, has limited the development of integrative theoretical insights into how accounting and control practices shape crisis-resilience aspects.

Meyer's (2025) analysis of wicked crises underscores the limits of bounded crisis models and highlights how organisational and societal fragmentation undermine the collective capacity to act. Where Meyer identifies fragmentation as a key obstacle, the present analysis reveals that accounting practices may reinforce fault lines—through rigid procedures, standardisation, or calculative logics that marginalise certain actors—and simultaneously counteract fragmentation by enabling coordination, fostering transparency, and facilitating participation. For instance, during societal crises such as COVID-19 or refugee emergencies, accounting provided rapid codification and reporting systems that supported governance and generated “blind spots” that excluded vulnerable groups. Similarly, calculative valuation practices in environmental crises often align with dominant economic rationalities, limiting transformative responses, while participatory accounting initiatives fostered trust and long-term adaptation. The findings integrate Meyer's call to rethink crisis models by specifying the multiple and dynamic role of accounting and control as potential sources of organisational and societal fragmentation and as resilience-oriented technologies that can sustain collective action. In doing so, we offer an accounting and control-informed lens on crises that integrates existing analyses, allowing reflections on accounting and control practices in turbulence contexts (Quattrone and Zilber, 2005).

In this regard, the first key insight emerging from the analysis is the performativity of accounting and control practices, highlighting the active and constitutive role of accounting and control practices in shaping crisis responses and resilience within boundaries. Lin et al. (2006) argue that a crisis can present critical challenges for the actors involved, who must understand not only the external environment, but also organisational design traps, and that there is no design guarantee that a high-performing organisation will continue to perform well during a crisis. The findings of the integrative review extend this point, showing that to manage the different challenges, the other actors involved need to develop or adopt accounting and control practices. Rather than functioning as neutral or merely technical elements, these practices enacted organisational and community resilience and realities by framing what is considered a crisis, how it is measured, and which responses are deemed appropriate (Miller & Power, 2013). For example, using seismic damage classifications, codified cost centres, or pandemic-specific indicators does not simply document crisis conditions; instead, it constructs them in calculative terms, influencing the allocation of resources and prioritising actions. In doing so, accounting and control practices prescribe analysis and behavioural norms, such as how organisations restructure operations, engage with stakeholders, or maintain service delivery (Ahrens & Ferry, 2015; Sargiacomo et al., 2021), shaping the processes to anticipate, respond, and adapt to crises.

A second key insight concerns the contribution of accounting and control practices to the resilience of organisations and communities. The analysis shows that accounting and control practices do not inherently foster resilience but become resilience-enabling or -constraining depending on how they are designed and mobilised (Barbera et al., 2020; Lambert & Paterson, 2024). By integrating the previously scattered and fragmented literature (Rinaldi, 2024; Sargiacomo, 2024), the analysis highlights how accounting and control practices can be conceptualised as a *configurable resilience technology*—that is, a set of practices adaptable to the specific demands of crises and turbulent contexts. The integrative review further reveals that this technology has four main elements: visibility, decision structuring, boundary work, and temporal bridging. *Visibility* makes vulnerabilities and responses visible through codification, indicators, and dashboards (e.g., hospital bed capacity indicators, flood damage scales, or budgeting heat maps). *Decision structuring* enables organisations to prioritise, reallocate, and justify resource decisions under pressure. *Boundary work* facilitates negotiation and collaboration across institutional boundaries (e.g., participatory budgeting, emergency coordination protocols). *Temporal bridging* supports both short-term response and long-term adaptation by embedding crisis learning into future-oriented routines (e.g., hybrid work, strategic slack accumulation, scenario planning). These four characteristics show the adaptation of accounting and control practices to a crisis context but also show that a difference between *standard* and *crisis-specific* control practices, where standard practices such as budgeting, performance metrics, and reporting were adapted to new temporalities and priorities (see also section 6.2), and new ad hoc practices also emerged.

Further, the specific crisis typology (e.g., economic, environmental, and societal) shapes the deployment of accounting and control practices. Economic crises largely foreground the behavioural dimensions of resilience, often requiring reorganisation, financial discipline, and structural adaptation (Rikhardsson et al., 2021; Van der Kolk et al., 2015). Here, accounting and control function as a *disciplining device* and a *realignment tool* for recalibrating goals and resource use. Environmental crises, particularly extreme events, require real-time accounting and control practices to enable real-time coordination, visualisation of damages, and targeted aid allocation. In this case, accounting becomes a *governance mechanism* that supports collective action and legitimacy-building resilience responses (Lai et al., 2014; Sargiacomo & Walker, 2022). In societal crises (e.g., pandemics, migration), accounting plays a *socio-technical role*, mediating between state agencies, service providers, and citizens (Carlsson-Wall et al., 2021; Sargiacomo et al., 2021), while in others, it fosters inclusion responses, responsiveness and resource capacity mapping (Passeti et al., 2021; Sargiacomo et al., 2024). These dynamics and multifaceted roles highlight the importance of temporal alignment, according to which accounting and control practices' roles are called to change and evolve with the resilience process phases (pre-adversity, coping, post-adversity) and crisis types. Accordingly, the analysis extends the literature on how organisations and communities build resilience by identifying the different roles of accounting and control practices and emphasising that their contribution is contingent upon the specific type of crisis encountered (Su & Junge, 2023).

Notably, the integrative review also underlines the side effects of accounting and control practices in crisis contexts. The analysis has highlighted two main categories: countering and unintentional impact, and organisational negligence. In the first case, accounting and control practices, although designed to enhance organisational functioning, generated hindering outcomes such as managerial myopia (Malmi et al., 2023) and distorted information flows, inhibiting the organisation's ability to detect and respond to ongoing threats (Ezzamel & Bourn, 1990). Other contributions show a negative impact on employee well-being, as intensified control and monitoring (particularly in remote work settings) practices led to stress and frustration (Delfino & Van der Kolk, 2020). In extreme event cases, excessively rigid accounting procedures exacerbated the suffering of victims. In addition to dealing with the destructive impacts of the event (such as the loss of a home), victims are often required to follow burdensome formal procedures to access subsidies or compensation (Sargiacomo et al., 2014; Sciulli, 2018). In case of organisational negligence, the analysis documents how the failure to activate existing control practices or the deliberate disregard of warning signals contributed to major industrial or infrastructural incidents. In these situations, an organisational target focused on efficiency and cost-cutting led to a neglect of safety and prevention, thereby increasing risk and leading to suffering and death (Matilal & Adhikari, 2020; Safari et al., 2020). By identifying these two categories, we contribute to the stream on the dark side of resilience (Williams et al., 2017) by elucidating the mechanisms through which accounting and control practices may hinder the achievement of resilience, leading instead to crisis incubation.

5.2. An analytic view through the object of control framework

As additional analysis and adopting the lens of the object of control framework (Ho et al., 2023; Merchant & Van der Stede, 2024), the integrative review reveals how accounting and control practices operated through results, action, and personnel/cultural controls to support both organisational and community resilience across diverse crisis contexts. This framework enriches the previous integrative analysis by showing which control types were mobilised, in addition to crisis types and resilience dimensions. *Results controls*, such as performance and operational indicators, and cost-benefit analyses, played a central role in detecting vulnerabilities and tracking crisis responses (Ahrens & Ferry, 2015; Brackley et al., 2021). They were particularly prominent during economic crises such as austerity but also in the case of organisational responses to the COVID pandemic (Ho et al., 2023), where financial reports and performance metrics were used to identify inefficiencies, justify resource reallocations, and support strategic repositioning (Barbera et al., 2020; Hayne, 2022). However, their effectiveness depended on the extent to which they were aligned with efficiency logics and broader resilience goals, such as service continuity and adaptability. In some cases, an overemphasis on financial results contributed to organisational inertia or even to the incubation of crises, illustrating the risks of narrowly designed results controls.

Action controls, including formalised procedures, emergency protocols, budgeting rules, and risk management frameworks, were especially evident in extreme events and the coping phase of economic and societal crises (Ho et al., 2023). These controls enabled rapid adaptation, coordination, and

operational continuity by clarifying roles, accelerating decision-making, and enforcing compliance under high-stress conditions (Ho et al., 2023; Passetti et al., 2021; Sargiacomo, 2015). In the context of environmental disasters, for example, they facilitated the categorisation of damage, prioritisation of aid, and coordination among multiple actors (Lai et al., 2014; Sargiacomo et al., 2014) however, when overly rigid or disconnected from emergent values and contextual dynamics, action controls risked producing unintended consequences, such as increased bureaucratic burden, emotional strain, or exclusion of marginalised groups.

Personnel and cultural controls emerged in fostering shared purpose, normative commitment, and collective sensemaking. These controls were mobilised through belief systems, leadership tone, and symbolic actions that framed resilience as a technical capacity and shared value (Lambert & Paterson, 2024; Passetti et al., 2021). In public and third-sector organisations, cultural controls played a key role in aligning actors around social priorities (e.g., equity, inclusion, care) and in sustaining motivation when formal practices were under pressure (Kober & Thambar, 2021; Passetti et al., 2021). They also contributed to post-crisis learning by embedding reflective practices, reinforcing long-term orientation, and transforming crisis experiences into learning (Lambert & Paterson, 2024; Kober & Thambar, 2021).

The analysis highlights that the effectiveness of accounting and control in fostering resilience does not lie exclusively in any single practice in isolation, but rather in their configuration - through the combination of different control types, their alignment, and adaptability across time, crisis typologies and contexts. Table 5 provides a short summary.

Table 5: The object of the control framework and related practices in the context of resilience

Control type	Role in resilience	Empirical examples	Limitations and side effects
Results controls	<ul style="list-style-type: none"> ▪ Supported cognitive resilience by enabling detection the of financial and operational threats ▪ The indicators/metrics that enabled learning and adaptation were maintained and integrated (e.g., post-pandemic hospital metrics, long-term financial planning by public sector) 	<ul style="list-style-type: none"> ▪ Use of performance measures in public services (e.g., during austerity and COVID-19) ▪ Tracking of budget targets, resource allocation, and financial stability across crises ▪ COVID-19 specific indicators ▪ Risk and financial metrics in industrial/environmental crises (e.g., flood damage costs, audit-led safety upgrades) 	<ul style="list-style-type: none"> ▪ Tendency toward short-term ▪ Risk of inappropriate standardisation and disregard of contextual needs (e.g., disaster recovery metrics that ignored local realities) ▪ Can fuel managerial myopia and limit critical analysis

<p>Action controls</p>	<ul style="list-style-type: none"> ▪ Enabled behavioural resilience, supporting rapid adaptation, coordination, and operational continuity ▪ Reinforced capacity to respond under pressure, especially in extreme events (earthquakes, floods, pandemics) ▪ Support resilience in public and third-sector organisations for service delivery and continuity, safety, and resource reallocation 	<ul style="list-style-type: none"> ▪ Procedural controls like contingency plans, standard operating procedures, emergency protocols, and post-crisis reorganisation ▪ Protocols in manufacturing and service organisations for rebudgeting analysis or safety behaviours during covid-19 ▪ Risk management frameworks to embed pre-adversity risk scanning (e.g., Swedish mining firm) 	<ul style="list-style-type: none"> ▪ Action controls were sometimes rigid or ill-fitted, e.g., protocols that ignored evolving values (e.g., adaptability) ▪ Excessive control during remote work led to employee stress and reduced autonomy ▪ Overuse of actions controls contributed to inertia and bureaucratisation
<p>Personnel and cultural controls</p>	<ul style="list-style-type: none"> ▪ Cultivated cognitive resilience by enabling framing, sensemaking, and emotional investment in change ▪ Crucial to set priorities (e.g., solidarity and community recovery) ▪ Enabled learning and commitment post-crisis 	<ul style="list-style-type: none"> ▪ Use of organisational values (e.g., solidarity, care, sustainability) ▪ Mobilisation of local cultural norms, trust and accountability, especially in third sector and local public services ▪ Control through shared identity and purpose 	<ul style="list-style-type: none"> ▪ When not reinforced by results or action controls, remained symbolic or aspirational (e.g., refugee crisis misalignments) ▪ Cultural dissonance occurred when new values clashed with legacy control aspects (e.g., hybrid work transitions).

6. Future research themes

6.1. Future research and types of crises

This section presents the future research question according to the crisis typologies in Table 6. The proposed research questions can also be reformulated or redirected in other ways, depending on the emerging findings and using qualitative, quantitative or mixed approaches. Merchant and Otley (2020) underline the importance of process-oriented studies focusing on how management control evolves, interacts, and adapts over time, which conceptually fit with analysing accounting and control practices for resilience. Studies may be designed to explore different contexts (such as emerging or declining economies, conflict settings of vulnerable countries). Alternatively, building on the evidence that the coping phase is the most frequently studied, they could be framed to better focus on the post-crisis phase or crisis anticipation, also including different resilience dimensions or extending to specific crisis typologies not addressed so far by the literature. Also, comparative analyses between actors that operated in other countries can reveal different types of responses to crisis and the role of accounting and control practices in crisis contexts (e.g. Bodrožić & Adler, 2025; Nava et al., 2025).

It is important to note that few studies addressed ecological, climate or environmental crises explicitly, underlying the importance of a more explicit engagement with such concepts (Benischke et

al., 2024; Gray, 2010) as central and constitutive aspects (e.g. Nyberg & Wright, 2025). The planetary boundaries framework offers a valuable and very interesting perspective to frame the ecological crisis more explicitly in the context of accounting and control studies (Lahneman et al., 2025; Williams et al., 2025), also adopting a systems perspective. For example, Søggaard Jørgensen et al. (2024) discuss the capacities for navigating systemic challenges in pursuing global sustainability in polycrisis evolution. Among those, accounting and control practices may be key (Bebbington et al., 2024; Bebbington & Rubin, 2022). While these kinds of analyses may be emotionally complex and potentially alienating for a researcher, they also give the possibility to tell aspirational stories, moving from fear and despair towards ones that offer hope and regeneration, raising and influencing public attention on desirable and non-negotiable aspects.

Concerning resilience dimensions, the analysis shows that no study has examined the role of accounting and control practices across all crisis phases and dimensions, opening avenues for future research to adopt a more processual and integrative perspective on crisis management and resilience. Resilience is not a static outcome but a dynamic process unfolding through different stages that require and shape different cognitive and behavioural responses from the actors involved. This calls for research designs that trace how accounting and control practices evolve across time and shape resilience, including both intended and unintended consequences.

Table 6: Future potential research questions

Economic crises
• To what extent do current control theories and frameworks <i>fall short</i> in explaining the role of accounting and control during economic crises?
• What <i>new</i> conceptual frameworks are needed to explain the dynamic interplay between crisis, control, and adaptation?
• How do accounting and control practices enable the anticipation of economic crises and learning from crises?
• Do accounting and control practices risk reinforcing short-term rigidity rather than enabling adaptation in economic crisis contexts? How?
• How can organisations design control systems that balance immediate cost containment with future adaptability?
• Do configurations of accounting and control practices or types foster bounce-back and bounce-forward resilience during economic crises? How? Under what contingencies?
• How do specific combinations of controls influence the balance between cost crisis conditions and future renewal?
• What role do anticipatory accounting and control practices (e.g., financial forecasting, scenario analysis) play in detecting vulnerabilities early enough to mitigate crisis escalation?
• In what ways do institutional logics and governance structures mediate the effectiveness of austerity-driven control measures on organisational resilience?
• How can management accounting research better capture organisations' "informational maps" in crisis conditions?
Environmental crisis
• What ecological frameworks (e.g., the planetary boundaries) may inform the development of accounting and control frameworks that address ecological challenges in times of crisis?
• How do accounting and control practices facilitate or hinder inter-actor collaborations (e.g., between governments, NGOs, and businesses) in responding to ecological-related crises?

<ul style="list-style-type: none"> • In what ways do different temporal orientations in control practices and systems (short-term emergency tracking vs. long-term ecological perspective) shape resilience outcomes in environmental crises?
<ul style="list-style-type: none"> • How can organisations and communities develop flexible accounting and control practices, avoiding the risk of over-standardisation in environmental emergencies?
<ul style="list-style-type: none"> • How can accounting and control practices be designed to integrate ecological indicators (e.g., carbon emissions, water use) into decision-making under environmental stress conditions?
<ul style="list-style-type: none"> • How do accounting and control practices integrate and balance bounce-forward objectives, such as long-term sustainability and adaptive capacity, alongside immediate crisis recovery needs?
<ul style="list-style-type: none"> • How do valuation and quantification practices influence the prioritisation of ecological vs. economic objectives in post-environmental crisis decision-making?
<ul style="list-style-type: none"> • How can accounting and control practices be designed to remain adaptive and context-specific, avoiding the pitfalls of over-standardisation in environmental or extreme weather emergencies?
<ul style="list-style-type: none"> • How do accounting and control practices facilitate or hinder cross-sector collaborations or organisational/community adaptation in responding to ecological-related crises?
<ul style="list-style-type: none"> • What governance mechanisms are needed to ensure that accounting for environmental issues supports collective action rather than opportunistic profit extraction?
Societal crisis
<ul style="list-style-type: none"> • How do societal crises, and how communities and organisations respond to them, challenge prevailing theories of accounting and control?
<ul style="list-style-type: none"> • Do accounting and control practices influence policy priorities and resource allocations in multi-stakeholder societal crises? With what long-term effects?
<ul style="list-style-type: none"> • Can accounting and control practices foster engagement and inclusivity during public health or migration emergencies?
<ul style="list-style-type: none"> • How can accounting and control practices ensure the inclusivity and representation of vulnerable groups in crisis?
<ul style="list-style-type: none"> • How do accounting and control practices intensify or alleviate conflicts between different actors in prolonged emergencies?
<ul style="list-style-type: none"> • How do accounting and control practices frame policy priorities and resource allocations in multi-stakeholder societal crises?
<ul style="list-style-type: none"> • How can resilience-oriented accounting and control practices incorporate adaptive learning to address evolving social needs in protracted emergencies?

6.1. The configuration of control practices for crisis management and resilience

The integrative analysis, at the intersection between accounting, crisis management and resilience, shows that accounting and control practices aimed at promoting resilience do not operate in isolation, but rather as interdependent components within dynamic and temporary configurations. These configurations take the form of packages (Malmi & Brown, 2008), in which the combination of multiple practices represents the primary driver of response or anticipation, enabling a more coordinated and agile response to the adversity. From this perspective, the enactment of crisis management and related resilience cannot be reduced to the cumulative or sequential effect of individual practices, nor to the exclusive existence of specific practices. Instead, it emerges from the coordinated, contextual, and adaptive interaction between different and heterogeneous accounting and control practices, which are articulated according to the context and trigger, highlighting the relevance of situated configurations

in supporting adaptability and responsiveness by the organisations and communities (Pasetti et al., 2021).

An interesting aspect of these assemblages and configurations lies in the dynamic role of accounting and control practices, as there is a dynamic relationship between crisis experiences and the development of organisational capacity for response (Andrews, 2025). The same practice, for example, a reporting system, a performance indicator, or the budget itself, may be activated in different phases of the crisis and take on a different role depending on the context, the crisis and the configuration in which it is embedded. This multifunctionality and dynamic nature of accounting constitute a resource for actors. As the analysis suggests that accounting and control practices can be understood as *configurable resilience technologies*, we argue that the approaches adopted so far capture only partially their nature and functioning. The nature of the *configurable resilience technologies* is combinatorial, as individual practices do not generate resilient (or non-resilient) responses in isolation, but rather through complementarities and their fit with the type of crisis and the temporality of the crisis. Their functioning is dynamic. It may evolve and vary across different phases of the crisis. Consequently, a *package-dynamic approach* may represent an appropriate lens for analysing resilience-oriented accounting and control practices in crisis contexts.

This approach may capture the internal logic of each practice and, importantly, how they are combined, articulated, and transformed over time. It is through such adaptive configurations that organisations and communities develop their capacity to respond, learn, and transform in the face of disruptions or crises, turning the control package into not merely a necessary technology to survive, but also an enabler of learning and change (e.g. Saravanamuthu & Lehman, 2013). This perspective extends and moves beyond the current approaches in the literature (Weber et al., 2024; Tucker & Alewine, 2025), emphasising both the importance of configurational and the temporal dimensions of control packages in crisis contexts. As Merchant and Otley (2020) and Mouritsen et al. (2022) underline, most organisations operate with packages that evolve dynamically, with varying degrees of coupling across subsystems, and recognise disequilibrium and continual adaptation of control practices as the norm.

While the control-as-package perspective has been widely applied in non-crisis contexts (Merchant & Otley, 2020), its potential to explain resilience related to a turbulent context remains under-analysed. Future studies could examine, for example, how different combinations of accounting and control practices or types of form situated configurations enable survival and transformation. Comparative or longitudinal case studies across sectors or crisis types could reveal patterns of complementarity and (un)coherence among the practices or types that underlie adaptive capacity and change. Further, it would be interesting to see how crisis conditions accelerate the control package's evolutionary dynamics or analyse what its emergent control properties enable or hinder adaptation across different phases of crises. Future research may also investigate how crisis-induced control practices or types evolve and reorient toward environmental and social goals and sustainability (Egan, 2014a, b). Conceptually, this kind of analysis has the potential to highlight the possibility of developing

a crisis-responsive theory of control that integrates temporality, flexibility, and adaptability to support crisis-resilience-building (Quattrone and Zilber, 2025).

In addition, crises create valuable opportunities for learning (Antonacopoulou & Sheaffer, 2014). However, this integrative review highlights that there remains limited analysis of how learning processes, such as sensemaking, reflexivity, and the adaptation of behaviours, are shaped by accounting and control practices during and after crisis episodes, and how these processes, in turn, influence long-term organisational dynamics (Hoang, 2023). Future research could explore how accounting and control systems contribute to developing single-loop or double-loop learning in response to crises. Another analysis can focus on what forms of knowledge (adaptive, generative, or transformative) are activated through these practices, and how such learning, accounting and control practices are mobilised (or constrained) to foster more sustainable organisational trajectories in the aftermath of crisis events (Linnenluecke & Griffiths, 2010).

6.2. Standard and dedicated accounting and control practices for crisis management and resilience

Accounting and control practices are not originally designed to address specific crises (Quattrone & Zilber, 2025; Tregidga & Laine, 2022). However, they may play a significant role in fostering resilience as they can be repurposed, reinterpreted, and reconfigured to respond effectively to uncertainty, discontinuity, or systemic stress. Two key characteristics underpin this transformative potential: *flexibility of use* and *contextual adaptability*.

Flexibility refers to the ability to be employed in settings or for purposes different from those for which it was initially conceived. This flexibility trait is often observed in analysis when budgeting or performance-based controls are reconfigured or adapted to support decision-making under crisis conditions. In such contexts, generic practices may acquire a generative function, sustaining dynamic and immediate responses. This aligns with the concept of *bricolage* as “making do by applying combinations of the resources at hand to new problems and opportunities” (Baker & Nelson, 2005, p. 333; see also Mateus & Sarkar, 2024), whereby the different actors involved recombine existing resources to confront emerging challenges.

Contextual adaptability denotes the ability of control practices to respond to the crisis-specificities in which they are deployed. Within control packages, this adaptability is reflected in the capacity of various practices to interact to support decision-making structures, values promotion, collaboration among actors, and the enactment of crisis management conditions and capabilities. Such responsiveness enables more appropriate and flexible governance, consistent with the concept of *transformative resilience* (Folke et al., 2010), which emphasises the capacity of the different actors to adapt to socio-organisational change, crises and adversities. When designed or restructured accordingly, control practices serve as a technology for adaptation and transformation in a crisis context, as they enable the mobilisation of diverse resources and facilitate the coordination and negotiations of differentiated responses. For example, Weber et al. (2024) introduce *resilience-oriented management control systems*, wherein control practices are adapted to stimulate learning and

responsiveness. Such a perspective would recognise the situated adaptation of accounting and control practices, acknowledging that their effects depend on how they are enacted in specific crisis contexts.

Crises can lead to institutional, sector and organisational-induced change, prompting the emergence of new or reconfigured accounting and control practices. Under the pressure of crisis, organisations may adopt new and additional control practices previously marginal or absent (Hayne, 2022; Rikhardsson et al., 2021). Examples include participatory budgeting to foster resource allocation, social criticalities mapping to enhance equitable service delivery, and environmental accounting information systems to track and mitigate ecological impacts (Ahrens & Ferry, 2015; Saravanamuthu & Lehman, 2013), but also financial measures to measure the new results or for planning (Hayne, 2022; Becker et al., 2016). These practices, often introduced in response to urgent demands for accountability, transparency, and coordination, may foster more inclusive and resilient forms of governance and decision-making. Importantly, such new accounting and control practices are not necessarily temporary emergency practices. Future research could explore the conditions under which accounting and control practices introduced during crises become integrated, persist over time, or evolve into broader organisational routines and systems. This includes investigating the conditions and mechanisms that support their durability, such as learning, path dependency, or alignment with prevailing logics, and the role of agents (e.g., boundary spanners, change champions) in their translation across crisis and post-crisis contexts. Additionally, organisational conditions such as slack resources, cognitive openness, or existing enabling processes may significantly shape such practices' post-crisis and adaptation trajectory. Finally, comparative studies across crisis types (e.g., environmental vs. socio-economic) and sectors (e.g., public vs. private) could illuminate variations and differences in control practice trajectories and their implications for resilience.

6.3. Accounting and control for organisational and community resilience

In the debate on resilience, there is a growing recognition of the need to distinguish between *resilience for organisations* that is, the capacity of an organisational entity to absorb, adapt, and transform in the face of disruption, and *resilience for the community*, as the ability of a broader social system (including stakeholder networks, territories, and communities) to preserve cohesion, functionality, and collective learning (Boe-Lillegraven et al., 2024; Dutta, 2017; Rao & Greve, 2017; Williams et al., 2021). This distinction carries essential implications related to accounting and control practices.

While organisational resilience focuses on intra-organisational dimensions, such as operational continuity, internal flexibility, and risk management, community resilience introduces collective framing and a systemic-oriented perspective (Dutta, 2017; Rao & Greve, 2017). It emphasises interdependencies among actors and the collective capacity for response. Consequently, future research on accounting and control practices and resilience should investigate *what* is being controlled, coordinated, and organised, as well as *how*, but also *for whom*, and *with what effects and logic* control practices are enacted. This also requires a shift or a complementarity between a technical-functional perspective and a social and relational view of accounting and control, in which resilience is understood as a multi-level and negotiated concept (Williams et al., 2021).

Future research directions may focus on how accounting and control practices can foster inclusive governance, local organising capacity over centralised planning efforts, civic capacity, collective recovery, collective goods and adaptation in contexts of environmental degradation and social inequality and related ongoing crises (Lai et al., 2014; Rao & Greve, 2017). In this view, accounting and control practices are called to operate collectively as extended governance devices, capable of activating, supporting, or hindering collective actions and resilience dynamics in the broader community contexts in which challenges are complex, interconnected and beyond the control of any single organisation or actor (Kornberger et al., 2025; Thambar et al., 2019).

It is also important to link the analysis with the type of crisis. Boin (2019) points out the importance of focusing on *transboundary crises* (i.e. crises that cross traditional boundaries such as geographic, sectoral, institutional, or jurisdictional) (Boin & Lodge, 2016). Boin's call to move beyond reactive and siloed crisis responses aligns with focusing on ex-ante anticipation, repurposing, and reorientation to address new and unforeseen challenges. From a theoretical standpoint, this work encourages scholars to see crises or crisis anticipation not as exceptional disruptions but as key moments that expose (systemic) vulnerabilities and open pathways for change. In line with Boin (2019), building resilient-oriented organisations and communities requires reimagining accounting for crises in the face of growing uncertainty, increased speed, and crisis types. More specifically, in relation to chronic social and environmental crisis (e.g. Rahaman et al., 2010), it could also be interesting to study the dramatic crisis related to the food and water access in low-income countries, thus expanding the scope of analysis to the system and international level, observing, for example, cross-institutional collaborations and partnerships such as the World Food Programme.

Another promising avenue for future research lies in exploring *polycrisis*, a situation in which multiple crises co-occur and interact in ways that amplify one another, leading the different actors in a (continuous) state of emergency. While this notion has attracted increasing attention in broader policy and social science debates (Helleiner, 2024; Lawrence et al., 2024; Rakowski et al., 2025), it has not yet been explicitly addressed in the accounting literature. Investigating polycrisis allows examining how the package-dynamic approach to accounting and control can be mobilised to conceptualise resilience under overlapping and mutually reinforcing systemic crises. Future studies could develop insights and frameworks to explain the role of accounting and control in navigating the unprecedented dynamics of polycrisis (and related permacrisis), shedding light on how crises interact (e.g., health, climate, geopolitical) and the implications for resilience. Important questions remain about how the design, implementation and use of accounting and control practices can help organisations and communities preserve both continuity and adaptability, how the different practices can be rapidly (re)configured in contexts where multiple crises overlap, and whether changes in accounting and control practices are necessary for navigating such turbulent environments—and, if so, how these changes emerge and evolve.

It is therefore important to clearly define the type and nature of the crisis under study—whether transboundary, polycrisis, or permacrisis—as this distinction has implications for research design, comparability and implication. By explicitly recognising and distinguishing between these crisis types,

future research can clarify the contextual contingencies shaping the design and use of accounting and control, provide more precise explanations of their enabling and constraining effects, and enhance the transparency, comparability, and cumulative development of crisis-related accounting studies.

6.4. The side effects of accounting and control practices for crisis management and resilience

The analysis reveals that while accounting and control practices can enhance an actor's ability to anticipate, respond to, and recover from crises, they may also produce (un)intended side effects (Safari et al., 2020; Matilal & Adhikari, 2020). First, while catalysing adaptation and coordination, they reproduce inertia, suppress criticisms, or reinforce structural inequalities. Pre-crisis financial rationality, for example, sometimes legitimised high-risk decisions (e.g., Bhopal, Fundão). At the same time, post-crisis standardisation occasionally displaced social or contextual responsiveness (e.g., Nepal earthquake NGOs or post-Rana Plaza upgrading). This ambivalence calls for a more reflexive understanding of accounting and control, including crisis management responses and resilience, but also considers the socio-political consequences of accounting interventions.

Second, in certain instances, accounting and control practices may (also inadvertently) foster short-termism, encouraging managers to prioritise immediate cost containment, budgetary compliance, or the achievement of short-term performance targets. Such a focus may come at the expense of building long-term adaptive capacity or pursuing more transformative or strategic initiatives critical for resilience in dynamic and uncertain environments. An example can be observed in several low-income countries where donor-imposed performance frameworks in the healthcare or disaster response sectors prioritise financial reporting and input-output indicators over contextualised assessments of community needs. In such cases, local agencies may devote considerable resources to meeting externally defined metrics while neglecting relational capacities, informal networks, and locally embedded knowledge essential for crises in volatile environments (e.g. Mosse, 2005).

Third, the lack of environmentally and socially oriented resilience-enhancing practices may produce effects that reinforce existing power asymmetries within and across organisations, privileging certain voices, departments, or stakeholders while silencing others (Sikka, 2015). In this regard, future studies may examine, for example, how accounting and control practices reinforce the *status quo*, leveraging on crisis as a temporal break that reinforces the current dominant position of certain actors or that generates crises themselves. In addition, Quarantelli and Dynes (1977) suggest that disasters are not physical events but are socially constructed, related to the complex relationship between humans and the environment (e.g. Cook, 2023). Accounting and control practices may perpetuate a logic that reduces ecological conservation (or human rights), incubate and then lead to crisis (Gray, 2010; Tregidga & Laine, 2022). In such circumstances in which ecological conservation (or human rights and safety at work) is viewed as a "manageable variable" for certain self-interest, the nature of the crisis is oversimplified or dismissed. In this sense, accounting and control may hinder resilience, normalise crises, delay structural change, and obscure the more profound transformations needed (e.g. Wissman-Weber & Levy, 2018; Wissman et al., 2024). Recognising and critically reflecting on these examples of side effects is essential for developing accounting that supports equitable and transformative action for

resilience and detecting and critically analysing the irresponsibility of organisations. In this regard, critically examining the role of accounting and control practices in shaping power dynamics and broader societal outcomes during crises deserves future attention.

Inspired by Meyer's (2025) critical analysis of (in)action in times of wicked crises, future research should explore whether accounting and control practices reinforce existing power asymmetries within and across organisations and actors, and through which mechanisms such reinforcement occurs. Crises often provide opportunities for dominant actors to consolidate their position by strategically deploying accounting and control logics, raising important questions about the distributive consequences of these practices. In this vein, future studies could ask how accounting and control practices mitigate or exacerbate organisational fragmentation during crises; in what ways they foster collective sensemaking and trust to counteract societal polarisation; and how accounting and control can be adapted to better capture the multi-scalar, non-linear entanglements of climate, economic, and social crises.

Similarly, there is a need to investigate the extent to which calculative practices function as "governance fault lines," simultaneously enabling coordination while reinforcing silos across jurisdictions and actors, and how resilience-oriented control can balance local adaptability with global pressures for standardisation and raising inequalities and extreme weather events. Beyond these structural and procedural dimensions, further inquiry is required into whether and how accounting and control practices, types, and packages support or undermine values such as ecological conservation and human rights when organisations operate under crisis conditions. Finally, an essential line of inquiry is assessing how accounting and control practices may inadvertently hinder resilience by normalising crises, embedding ambiguous measures into organisational routines, and constraining opportunities for transformative change.

7. Conclusions

This integrative review highlights the importance of explicitly integrating resilience into accounting research, which addresses economic, environmental and social crises. The findings suggest that organisations, whether public, private, or third sector, should regard accounting and control not only for efficiency, but as strategic and adaptive resources for building anticipatory capabilities, coordinating rapid responses, and learning from crises, while also paying close attention to the potential side effects of such practices. By conceptualising accounting and control as a *configurable resilience technology*, this study highlights their role in linking crisis management to long-term sustainability transformation. In doing so, it shows how accounting and control practices can foster adaptive capacities that are essential to advancing the Sustainable Development Goals, particularly SDG 11 on sustainable cities and communities and SDG 13 on climate action. At the same time, the analysis highlights the risks that rigid or exclusionary controls may hinder resilience, reproducing vulnerabilities and obstructing progress toward these goals.

This study presents limitations. While the review addresses multiple crisis types and contexts and resilience processual aspects, it does not integrate other aspects of resilience, such as emotions. Economic, environmental and social crises may have proper specificities, such as a different

temporality, offering various ways to understand them, which could be further addressed. Accountability studies have not been addressed despite their role in crisis contexts and potential for enacting resilience. Finally, although crises and grand challenges are conceptually related, the analysis has deliberately excluded studies that explicitly frame their analysis around “grand challenges” from the sample. The review focused on research that explicitly addressed crises and their management, since crises are characterised by temporality, urgency, and disruption, making them analytically distinct from the long-term and systemic nature of grand challenges. Nonetheless, we acknowledge that crises often unfold within the broader trajectories of grand challenges, and future research could fruitfully build bridges between these two domains by examining how accounting mediates urgent crisis responses and longer-term governance of complex societal problems.

Acknowledgment

This study was funded by the European Union - *NextGenerationEU*, Mission 4, Component 2, in the framework of the *GRINS -Growing Resilient, INclusive and Sustainable* project (GRINS PE00000018 – CUP C93C22005270001). The views and opinions expressed are solely those of the authors and do not necessarily reflect those of the European Union, nor can the European Union be held responsible for them.

References

- Abdullah, A., Khadaroo, I., & Napier, C. J. (2018). Managing the performance of arts organisations: Pursuing heterogeneous objectives in an era of austerity. *The British Accounting Review*, 50(2), 174-184.
- Aghazadeh, S., Brown, J. O., Guichard, L., & Hoang, K. (2022). Persuasion in auditing: A review through the lens of the communication-persuasion matrix. *European Accounting Review*, 31(1), 145-172.
- Agyenim-Boateng, C., & Oduro-Boateng, K. (2019). Accounting for disasters: Evidence of under-representation of victims in the accountability process. *Journal of Accounting in Emerging Economies*, 9(3), 422-448.
- Ahrens, T. (2018). Management controls that anchor other organizational practices. *Contemporary Accounting Research*, 35(1), 58-86.
- Ahrens, T., & Ferry, L. (2015). Newcastle City Council and the grassroots: accountability and budgeting under austerity. *Accounting, Auditing & Accountability Journal*, 28(6), 909-933.
- Ahrens, T., Ferry, L., & Khalifa, R. (2020). Governmentality and counter-conduct: A field study of accounting amidst concurrent and competing rationales and programmes. *Management Accounting Research*, 48, 100686.
- Alexander Vincenzo, A., Contrafatto, M., & Passetti, E. (2024). Management control for extraordinary and extreme events. In *Accounting, Accountability and Crisis Management* (pp. 110-127). Routledge.
- Andrews, S. D. (2025). Outliers in Waiting: An Extension of von Briel, Davidsson, and Recker’s “Theory of External Enablement”, *Academy of Management Review*, in press, <https://doi.org/10.5465/amr.2025.0232>
- Antonacopoulou, E. P., & Sheaffer, Z. (2014). Learning in crisis: Rethinking the relationship between organizational learning and crisis management. *Journal of Management Inquiry*, 23(1), 5-21.
- Arjaliès, D. L., & Gibassier, D. (2023). Can financialization save nature? The case of endangered species. *Contemporary Accounting Research*, 40(1), 488-525.

- Baird, K., Su, S., & Munir, R. (2023). The mediating role of levers of controls on the association between sustainable leadership and organisational resilience. *Journal of Management Control*, 34(2), 167-200.
- Baker, T., & Nelson, R. E. (2005). Creating something from nothing: Resource construction through entrepreneurial bricolage. *Administrative Science Quarterly*, 50(3), 329-366.
- Barbera, C., Guarini, E., & Steccolini, I. (2016). Italian municipalities and the fiscal crisis: Four strategies for muddling through. *Financial Accountability & Management*, 32(3), 335-361.
- Barbera, C., Guarini, E., & Steccolini, I. (2020). How do governments cope with austerity? The roles of accounting in shaping governmental financial resilience. *Accounting, Auditing & Accountability Journal*, 33(3), 529-558.
- Bebbington, J., & Rubin, A. (2022). Accounting in the Anthropocene: A roadmap for stewardship. *Accounting and Business Research*, 52(5), 582-596.
- Bebbington, J., Blasiak, R., Larrinaga, C., Russell, S., Sobkowiak, M., Jouffray, J. B., & Österblom, H. (2024). Shaping nature outcomes in corporate settings. *Philosophical Transactions of the Royal Society B*, 379(1903), 20220325.
- Bebbington, J., Laine, M., Larrinaga, C., & Michelon, G. (2023). Environmental accounting in the European accounting review: a reflection. *European Accounting Review*, 32(5), 1107-1128.
- Becker, S. D., Mahlendorf, M. D., Schäffer, U., & Thaten, M. (2016). Budgeting in times of economic crisis. *Contemporary Accounting Research*, 33(4), 1489-1517.
- Bedford, D. S., Speklé, R. F., & Widener, S. K. (2022). Budgeting and employee stress in times of crisis: Evidence from the Covid-19 pandemic. *Accounting, Organizations and Society*, 101, 101346.
- Benischke, M. H., D'Ippolito, B., Sharma, G., & Wickert, C. (2025). Climate change adaptation: New vistas for management research. *Journal of Management Studies*.
- Bertz, J., & Quinn, M. (2022). Situated rationalities and management control change—an empirical note on key actors, situated rationalities and generalised practices. *Qualitative Research in Accounting & Management*, 19(1), 77-100.
- Bodrožić, Z., & Adler, P. (2025). System change, not climate change: Charting alternative responses to the climate crisis through international comparative research. *Journal of Management Studies*.
- Boe-Lillegraven, S., Georgallis, P., & Kolk, A. (2024). Sea change? Sensemaking, firm reactions, and community resilience following climate disasters. *Journal of Management Studies*, 61(7), 3021-3051.
- Boin, A. (2019). The transboundary crisis: Why we are unprepared and the road ahead. *Journal of Contingencies and Crisis Management*, 27(1), 94-99.
- Boin, A., & Lodge, M. (2016). Designing resilient institutions for transboundary crisis management: A time for public administration. *Public Administration*, 94(2), 289-298.
- Boin, A., Comfort, L. K., & Demchak, C. C. (2010). The rise of resilience. *Designing resilience: Preparing for extreme events*, 1, 1-12.
- Bourmistrov, A., & Kaarbøe, K. (2017). Tensions in managerial attention in a company in crisis: How tightening budget control resulted in discomfort zones for line managers. *Journal of Accounting & Organizational Change*, 13(2), 239-261.
- Bracci, E., & Tallaki, M. (2021). Resilience capacities and management control systems in public sector organisations. *Journal of Accounting & Organizational Change*, 17(3), 332-351.
- Brackley, J., Tuck, P., & Exworthy, M. (2021). Public health interventions in English local authorities: constructing the facts,(re) imagining the future. *Accounting, Auditing & Accountability Journal*, 34(7), 1664-1691.

- Branicki, L., Brammer, S., Linnenluecke, M., & Houghton, D. (2023). Accounting for resilience: the role of the accounting professions in promoting resilience. *Accounting and Business Research*, 53(5), 508-536.
- Breslin, D., & Gatrell, C. (2023). Theorizing through literature reviews: The miner-pro prospector continuum. *Organizational Research Methods*, 26(1), 139-167.
- Brown, J., & Tregidga, H. (2017). Re-politicizing social and environmental accounting through Rancière: On the value of dissensus. *Accounting, Organizations and Society*, 61, 1-21.
- Bundy, J., Pfarrer, M. D., Short, C. E., & Coombs, W. T. (2017). Crises and crisis management: Integration, interpretation, and research development. *Journal of Management*, 43(6), 1661-1692.
- Burnard, K., & Bhamra, R. (2011). Organisational resilience: development of a conceptual framework for organisational responses. *International Journal of Production Research*, 49(18), 5581-5599.
- Carlsson-Wall, M., Iredahl, A., Kraus, K., & Wiklund, M. (2021). The role of management controls in managing heterogeneous interests during extreme situations: the Swedish migrant crisis in 2015. *Qualitative Research in Accounting & Management*, 18(1), 1-25.
- Carr, M., & Beck, M. (2022). Accounting practices and professional power dynamics during a crisis. *The British Accounting Review*, 54(3), 101085.
- Carr, M., & Beck, M. P. (2020). Clinician responses to management control: Case evidence from a university hospital during the fiscal crisis. *Financial Accountability & Management*, 36(3), 319-337.
- Carr, M., & Jooss, S. (2023). Navigating management control change: pathways to the future of work. *Accounting, Auditing & Accountability Journal*, 36(9), 390-417.
- Colignon, R., & Coaleski, M. (1988). An examination of managerial accounting practices as a process of mutual adjustment. *Accounting, Organizations and Society*, 13(6), 559-579.
- Contrafatto, M., Mazzola, L., Pesci, C., & Nicolo, D. (2024). The translation of an extraordinary event and the role of accounts: The covid-19 case. *Critical Perspectives on Accounting*, 100, 102769.
- Conz, E., & Magnani, G. (2020). A dynamic perspective on the resilience of firms: A systematic literature review and a framework for future research. *European Management Journal*, 38(3), 400-412.
- Cook, M. (2023). *A river with a city problem: a history of Brisbane floods*. University of Queensland Press, Australia.
- Cui, X., Li, P., Al-Sayed, M., & Zhou, S. S. (2019). China's Healthcare Costing in Times of Crisis: Conflicts, Interactions, and Hidden Agendas. *Abacus*, 55(3), 610-633.
- Czarniawska-Joerges, B. (1988). Dynamics of organizational control: the case of Berol Kemi AB. *Accounting, Organizations and Society*, 13(4), 415-430.
- Delfino, G. F., & Van Der Kolk, B. (2021). Remote working, management control changes and employee responses during the COVID-19 crisis. *Accounting, Auditing & Accountability Journal*, 34(6), 1376-1387.
- Duchek, S. (2020). Organizational resilience: a capability-based conceptualization. *Business research*, 13(1), 215-246.
- Durden, C. (2008). Towards a socially responsible management control system. *Accounting, Auditing & Accountability Journal*, 21(5), 671-694.
- Dutta, S. (2017). Creating in the crucibles of nature's fury: Associational diversity and local social entrepreneurship after natural disasters in California, 1991-2010. *Administrative science quarterly*, 62(3), 443-483.

- Eichholz, J., Hoffmann, N., & Schwering, A. (2024). The role of risk management orientation and the planning function of budgeting in enhancing organizational resilience and its effect on competitive advantages during times of crises. *Journal of Management Control*, 35(1), 17-58.
- Egan, M. (2014). Making water count: water accountability change within an Australian university. *Accounting, Auditing & Accountability Journal*, 27(2), 259-282.
- Egan, M. (2014). Progress towards institutionalising field-wide water efficiency change. *Accounting, Auditing & Accountability Journal*, 27(5), 809-833.
- Ezzamel, M., & Bourn, M. (1990). The roles of accounting information systems in an organization experiencing financial crisis. *Accounting, Organizations and Society*, 15(5), 399-424.
- Ferry, L., Coombs, H., & Eckersley, P. (2017). Budgetary stewardship, innovation and working culture: Identifying the missing ingredient in English and Welsh local authorities' recipes for austerity management. *Financial Accountability & Management*, 33(2), 220-243.
- Ferry, L., Hyndman, N., Liguori, M., & Midgley, H. (2025). Public Accountability in an Unpredictable World: Tales of the Unexpected. *Abacus*, 61(1), 1-22.
- Firtin, C. E. (2024). Accountingization of the pandemic multiple: enactments of perceived completeness in accounting representations. *Journal of Public Budgeting, Accounting & Financial Management*, 36(6), 72-96.
- Folke, C., Carpenter, S. R., Walker, B., Scheffer, M., Chapin, T., & Rockström, J. (2010). Resilience thinking: integrating resilience, adaptability and transformability. *Ecology and Society*, 15(4).
- Gourbier, L., & Guenoun, M. (2024). Changes in management control system packages during austerity: Lessons from four longitudinal case studies. *Accounting Auditing Control*, 30(1), 91-161.
- Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet. *Accounting, organizations and society*, 35(1), 47-62.
- Cronin, M. A., & George, E. (2023). The why and how of the integrative review. *Organizational Research Methods*, 26(1), 168-192.
- Hällgren, M., Rouleau, L., & De Rond, M. (2018). A matter of life or death: How extreme context research matters for management and organization studies. *Academy of Management Annals*, 12(1), 111-153.
- Hayne, C. (2022). The effect of discontinuous and unpredictable environmental change on management accounting during organizational crisis: A field study. *Contemporary Accounting Research*, 39(3), 1758-1796.
- Heberle, J. M., Bedford, D. S., Chapman, C. S., & Sivabalan, P. (2025). Developing enabling cost information during the COVID-19 crisis. *Accounting Forum*, 49(3), 697-723.
- Helleiner, E. (2024). Economic globalization's polycrisis. *International Studies Quarterly*, 68(2), sqae024.
- Hepfer, M., & Lawrence, T. B. (2022). The heterogeneity of organizational resilience: Exploring functional, operational and strategic resilience. *Organization Theory*, 3(1), 26317877221074701.
- Heucher, K., Alt, E., Soderstrom, S., Scully, M., & Glavas, A. (2024). Catalyzing action on social and environmental challenges: An integrative review of insider social change agents. *Academy of Management Annals*, 18(1), 295-347.
- Hiebl, M. R. (2023a). Sample selection in systematic literature reviews of management research. *Organizational Research Methods*, 26(2), 229-261.
- Hiebl, M. R. (2023b). Literature reviews of qualitative accounting research: challenges and opportunities. *Qualitative Research in Accounting & Management*, 20(3), 309-336.

- Hillmann, J., & Guenther, E. (2021). Organizational resilience: a valuable construct for management research?. *International Journal of Management Reviews*, 23(1), 7-44.
- Ho, H., Hofmann, C., & Schwaiger, N. (2023). The Covid-19 pandemic and management controls. *Accounting and Business Research*, 53(5), 583-607.
- Hoang, N. T. H. (2023). Artificializing accounting numbers: a sensemaking perspective in times of crisis. *Accounting, Auditing & Accountability Journal*, 36(4), 1167-1193.
- Hopwood, A. G. (2009). Accounting and the environment. *Accounting, Organizations and Society*, 34(3-4), 433-439.
- Hopwood, A. G. (2009b). The economic crisis and accounting: Implications for the research community. *Accounting, Organizations and Society*, 34(6-7), 797-802.
- Huber, C., Gerhardt, N., & Reilley, J. T. (2021). Organizing care during the COVID-19 pandemic: the role of accounting in German hospitals. *Accounting, Auditing & Accountability Journal*, 34(6), 1445-1456.
- James, E. H., Wooten, L. P., & Dushek, K. (2011). Crisis management: Informing a new leadership research agenda. *Academy of Management Annals*, 5(1), 455-493.
- Janke, R., Mahlendorf, M. D., & Weber, J. (2014). An exploratory study of the reciprocal relationship between interactive use of management control systems and perception of negative external crisis effects. *Management Accounting Research*, 25(4), 251-270.
- Joyce, Y. (2020). Building trust in crisis management: a study of insolvency practitioners and the role of accounting information and processes. *Contemporary Accounting Research*, 37(3), 1622-1657.
- Kenno, S. A., & Free, C. (2018). Fostering and forcing uses of accounting: labour-management negotiations in the automotive crisis in Canada 2008–2009. *Management Accounting Research*, 39, 17-34.
- Kober, R., & Thambar, P. J. (2021). Coping with COVID-19: the role of accounting in shaping charities' financial resilience. *Accounting, Auditing & Accountability Journal*, 34(6), 1416-1429.
- Kober, R., & Thambar, P. J. (2022). Paradoxical tensions of the COVID-19 pandemic: a paradox theory perspective on the role of management control systems in helping organizations survive crises. *Accounting, Auditing & Accountability Journal*, 35(1), 108-119.
- Kober, R., & Thambar, P. J. (2023). Coordination in a not-for-profit organisation during the COVID-19 pandemic: organisational sensemaking during planning meetings. *Accounting, Auditing & Accountability Journal*, 36(4), 1137-1166.
- Kornberger, M., Meyer, R. E., Marti, I., Frey-Heger, C., Cornelissen, J., & Gatzweiler, M. K. (2025). Collective action in crisis?. *Organization Studies*, 1-39.
- Kunz, J., Brix, L., Carlo, R. D., & Brunner, J. O. (2025). Management accountants' roles and management controls in hospitals at times of strain—Experiences during the Corona pandemic. *Journal of Management Control*, 1-30.
- Lahneman, B., Walls, J. L., Unter, K. M. M., & Howard-Grenville, J. (2025). (Re) focusing on planetary boundaries for corporate sustainability research. *Strategic Organization*, 14761270251315632.
- Lai, A., Leoni, G., & Stacchezzini, R. (2014). The socializing effects of accounting in flood recovery. *Critical Perspectives on Accounting*, 25(7), 579-603.
- Lambert, V., & Paterson, A. (2024). Charities and resilience: From austerity to COVID-19. *Financial Accountability & Management*, 40(3), 344-367.
- Lawrence, M., Homer-Dixon, T., Janzwood, S., Rockstöm, J., Renn, O., & Donges, J. F. (2024). Global polycrisis: the causal mechanisms of crisis entanglement. *Global Sustainability*, 7, e6.

- Leoni, G., Lai, A., Stacchezzini, R., Steccolini, I., Brammer, S., Linnenluecke, M., & Demirag, I. (2021). Accounting, management and accountability in times of crisis: lessons from the COVID-19 pandemic. *Accounting, Auditing & Accountability Journal*, 34(6), 1305-1319.
- Leoni, G., Lai, A., Stacchezzini, R., Steccolini, I., Brammer, S., Linnenluecke, M., & Demirag, I. (2022). The pervasive role of accounting and accountability during the COVID-19 emergency. *Accounting, Auditing & Accountability Journal*, 35(1), 1-19.
- Lin, Z., Zhao, X., Ismail, K. M., & Carley, K. M. (2006). Organizational design and restructuring in response to crises: Lessons from computational modeling and real-world cases. *Organization Science*, 17(5), 598-618.
- Linnenluecke, M. K. (2017). Resilience in business and management research: A review of influential publications and a research agenda. *International Journal of Management Reviews*, 19(1), 4-30.
- Linnenluecke, M., & Griffiths, A. (2010). Beyond adaptation: Resilience for business in light of climate change and weather extremes. *Business & Society*, 49(3), 477-511.
- Makrygiannakis, G., & Jack, L. (2016). Understanding management accounting change using strong structuration frameworks. *Accounting, auditing & accountability journal*, 29(7), 1234-1258.
- Malmi, T., & Brown, D. A. (2008). Management control systems as a package—Opportunities, challenges and research directions. *Management Accounting Research*, 19(4), 287-300.
- Major, M., Conceição, A., & Clegg, S. (2018). When institutional entrepreneurship failed: The case of a responsibility centre in a Portuguese hospital. *Accounting, Auditing & Accountability Journal*, 31(4), 1199-1229.
- Malmi, T., Kolehmainen, K., & Granlund, M. (2023). Explaining the unintended consequences of management control systems: Managerial cognitions and inertia in the case of Nokia mobile phones. *Contemporary Accounting Research*, 40(2), 1013-1045.
- Mateus, S., & Sarkar, S. (2024). Bricolage—a systematic review, conceptualization, and research agenda. *Entrepreneurship & Regional Development*, 36(7-8), 833-854.
- Matilal, S., & Adhikari, P. (2020). Accounting in Bhopal: making catastrophe. *Critical Perspectives on Accounting*, 72, 102123.
- Meyer, R. E. (2025). Wicked crises and the (in) capacity to act. *Administrative Science Quarterly*, 00018392251363998.
- Merchant, K. A., & Otley, D. (2020). Beyond the systems versus package debate. *Accounting, Organizations and Society*, 86, 101185.
- Merchant, K. A., & Van der Stede, W. A. (2024). *Management control systems: performance measurement, evaluation and incentives*. Pearson Education, 5th edition.
- Miller, P., & Power, M. (2013). Accounting, organizing, and economizing: Connecting accounting research and organization theory. *Academy of Management Annals*, 7(1), 557-605.
- Mitroff, I. I., Shrivastava, P., & Udwadia, F. E. (1987). Effective crisis management. *Academy of Management Perspectives*, 1(4), 283-292.
- Monazzam, A., & Crawford, J. (2024). The role of enterprise risk management in enabling organisational resilience: a case study of the Swedish mining industry. *Journal of Management Control*, 35(1), 59-108.
- Mosse, D. (2004). *Cultivating development: An ethnography of aid policy and practice*. Pluto Books.
- Mouritsen, J., Pedraza-Acosta, I., & Thrane, S. (2022). Performance, risk, and overflows: When are multiple management control practices related?. *Management Accounting Research*, 55, 100796.

- Nava, L., Chiapetti, J., da Rocha, R. B., & Tampe, M. (2025). Die now of hunger or later of thirst: Understanding climate change adaptation decisions in vulnerable contexts. *Strategic Management Journal*, 46(8), 1861-1893.
- Nkundabanyanga, S. K., Jayasinghe, K., Abaho, E., & Mugambe, K. (2023). Contingency factors and budget actors' behaviour during COVID-19: the case of Uganda. *Journal of Public Budgeting, Accounting & Financial Management*, 35(3), 354-384.
- Nyberg, D., & Wright, C. (2025). Confronting the climate crisis: Fossil fuel hegemony and the need for decarbonization, degrowth, and democracy. *Journal of Management Studies*, <https://doi.org/10.1111/joms.13198>
- Oakes, H., & Oakes, S. (2016). Accounting colonisation and austerity in arts organisations. *Critical Perspectives on Accounting*, 38, 34-53.
- OCHA (Office for the Coordination of Humanitarian Affairs). (2025). *Global Humanitarian Overview 2025*. United Nations. <https://www.agid.gov.it/it/domande-frequenti/accessibilit%C3%A0>. Accessed 25th June 2025.
- Orth, D., & Schuldis, P. M. (2021). Organizational learning and unlearning capabilities for resilience during COVID-19. *The Learning Organization*, 28(6), 509-522.
- Parisi, C., & Bekier, J. (2022). Assessing and managing the impact of COVID-19: a study of six European cities participating in a circular economy project. *Accounting, Auditing & Accountability Journal*, 35(1), 97-107.
- Parker, L. D. (2024). Third sector crisis management and resilience: Reflections and directions. *Financial Accountability & Management*, 40(3), 326-343.
- Passetti, E. E., Battaglia, M., Bianchi, L., & Annesi, N. (2021). Coping with the COVID-19 pandemic: the technical, moral and facilitating role of management control. *Accounting, Auditing & Accountability Journal*, 34(6), 1430-1444.
- Pearson, C. M., & Clair, J. A. (1998). Reframing crisis management. *Academy of Management Review*, 23(1), 59-76.
- Pfister, J. A., Peda, P., & Otley, D. (2023). A methodological framework for theoretical explanation in performance management and management control systems research. *Qualitative Research in Accounting & Management*, 20(2), 201-228.
- Phan, T., Baird, K., Bhuyan, M., & Tung, A. (2023). The associations between management control systems, organisational capabilities and performance. *Journal of Management Control*, 34(4), 435-462
- Pianezzi, D., & Ashraf, M. J. (2022). Accounting for ignorance: An investigation into corruption, immigration and the state. *Critical Perspectives on Accounting*, 86, 102147.
- Pianezzi, D., Cinquini, L., Grossi, G., & Sargiacomo, M. (2022). Migration and the neoliberal state: accounting ethics in the Italian response to the refugee crisis. *Accounting Forum*, 46(2), 134-159.
- PwC. (2023). *PwC's Global Crisis and Resilience Survey 2023*. <https://www.pwc.com/gx/en/crisis/pwc-global-crisis-resilience-survey-2023.pdf>. Accessed 10th June, 2025.
- Quarantelli, E. L. (1988). Disaster crisis management: A summary of research findings. *Journal of Management Studies*, 25(4), 373-385.
- Quarantelli, E. L., & Dynes, R. R. (1977). Response to social crisis and disaster. *Annual Review of Sociology*, 3, 23-49.
- Quattrone, P., & Zilber, T. B. (2025). Theorizing in times of crisis, fragmentation and disorder. *Organization Studies*, 01708406251357722.

- Rahaman, A. S., Neu, D., & Everett, J. (2010). Accounting for social purpose alliances: confronting the HIV/AIDS pandemic in Africa. *Contemporary Accounting Research*, 27(4), 1093-1129
- Rao, H., & Greve, H. R. (2018). Disasters and community resilience: Spanish flu and the formation of retail cooperatives in Norway. *Academy of Management Journal*, 61(1), 5-25.
- Raetze, S., Duchek, S., Maynard, M. T., & Kirkman, B. L. (2021). Resilience in organizations: An integrative multilevel review and editorial introduction. *Group & Organization Management*, 46(4), 607-656.
- Rakowski, J. J., Schaan, L. N., van Klink, R., Herzon, I., Arth, A., Hagedorn, G., Rode, J., Creutzig, F., & Pe'er, G. (2025). Characterizing the Global Polycrisis: A systematic review of recent literature. *Annual Review of Environment and Resources*, 50, Early publication.
- Repenning, N., Löhlein, L., & Schäffer, U. (2022). Emotions in accounting: A review to bridge the paradigmatic divide. *European Accounting Review*, 31(1), 241-267.
- Rikhardsson, P., Rohde, C., Christensen, L., & Batt, C. E. (2021). Management controls and crisis: evidence from the banking sector. *Accounting, Auditing & Accountability Journal*, 34(4), 757-785.
- Rinaldi, L. (2024). Socio-political impacts of COVID-19—future challenges. *Accounting Forum*, 48(3), 455-456.
- Ritonga, I. T., & Buanaputra, V. G. (2024). Re-budgeting local government budgets to handle the COVID-19 pandemic: Indonesia's experience. *Accounting Forum*, 48(3), 482-505.
- Safari, M., Bicudo de Castro, V., & Steccolini, I. (2020). The interplay between home and host logics of accountability in multinational corporations (MNCs): the case of the Fundão dam disaster. *Accounting, Auditing & Accountability Journal*, 33(8), 1761-1789.
- Samiolo, R. (2012). Commensuration and styles of reasoning: Venice, cost–benefit, and the defence of place. *Accounting, Organizations and Society*, 37(6), 382-402.
- Saravanamuthu, K., & Lehman, C. (2013). Enhancing stakeholder interaction through environmental risk accounts. *Critical Perspectives on Accounting*, 24(6), 410-437.
- Sargiacomo, M. (2015). Earthquakes, exceptional government and extraordinary accounting. *Accounting, Organizations and Society*, 42, 67-89.
- Sargiacomo, M. (2024). Accounting for natural disasters: An historical perspective. *Accounting History*, 29(1), 3-14.
- Sargiacomo, M., & Walker, S. P. (2022). Disaster governance and hybrid organizations: accounting, performance challenges and evacuee housing. *Accounting, Auditing & Accountability Journal*, 35(3), 887-916.
- Sargiacomo, M., Corazza, L., D'Andreamatteo, A., Dumay, J., & Guthrie, J. (2021). COVID-19 and the governmentality of emergency food in the City of Turin. *Accounting, Auditing & Accountability Journal*, 34(6), 1457-1470.
- Sargiacomo, M., Ianni, L., & Everett, J. (2014). Accounting for suffering: Calculative practices in the field of disaster relief. *Critical Perspectives on Accounting*, 25(7), 652-669.
- Sargiacomo, M., Martinez, D., Servalli, S., Gitto, A., & D'Andreamatteo, A. (2024). Coordinating assemblages: accounting for a novel disaster. *Accounting, Auditing & Accountability Journal*, 37(9), 390-420.
- Sarkar, S., & Osiyevskyy, O. (2018). Organizational change and rigidity during crisis: A review of the paradox. *European Management Journal*, 36(1), 47-58.
- Sciulli, N. (2018). Weathering the storm: Accountability implications for flood relief and recovery from a local government perspective. *Financial Accountability & Management*, 34(1), 30-44.

- Seuring, S., & Gold, S. (2012). Conducting content-analysis based literature reviews in supply chain management. *Supply Chain Management: An International Journal*, 17(5), 544-555.
- Sheffi, Y., & Rice Jr, J. B. (2005). A supply chain view of the resilient enterprise. *MIT Sloan Management Review*, 47(1), 40-48.
- Shimizu, Y., & Fujimura, S. (2010). Accounting in disaster and accounting for disaster: The crisis of the Great Kanto Earthquake, Japan, 1923. *Accounting, Business & Financial History*, 20(3), 303-316.
- Sikka, P. (2015). The hand of accounting and accountancy firms in deepening income and wealth inequalities and the economic crisis: Some evidence. *Critical Perspectives on Accounting*, 30, 46-62.
- Simsek, Z., Fox, B., & Heavey, C. (2023). Systematicity in organizational research literature reviews: A framework and assessment. *Organizational Research Methods*, 26(2), 292-321.
- Sinkovics, N., Hoque, S. F., & Sinkovics, R. R. (2016). Rana Plaza collapse aftermath: are CSR compliance and auditing pressures effective?. *Accounting, Auditing & Accountability Journal*, 29(4), 617-649.
- Søgaard Jørgensen, P., Jansen, R. E., Avila Ortega, D. I., Wang-Erlandsson, L., Donges, J. F., Österblom, H., Olsson, P., Nyström, M., Lade, J. S., Hahn, T., Folke, C., Peterson, G. D., & Crépin, A. S. (2024). Evolution of the polycrisis: Anthropocene traps that challenge global sustainability. *Philosophical Transactions of the Royal Society B*, 379(1893), 20220261.
- Staw, B. M. (1981). The escalation of commitment to a course of action. *Academy of Management Review*, 6(4), 577-587.
- Steccolini, I. (2019). Accounting and the post-new public management: Re-considering publicness in accounting research. *Accounting, Auditing & Accountability Journal*, 32(1), 255-279.
- Su, W., & Junge, S. (2023). Unlocking the recipe for organizational resilience: A review and future research directions. *European Management Journal*, 41(6), 1086-1105.
- Thambar, P. J., Brown, D. A., & Sivabalan, P. (2019). Managing systemic uncertainty: The role of industry-level management controls and hybrids. *Accounting, Organizations and Society*, 77, 101049.
- Tierney, K. J. (2007). From the margins to the mainstream? Disaster research at the crossroads. *Annu. Rev. Sociol.*, 33(1), 503-525.
- Tillema, S., Trapp, R., & van Veen-Dirks, P. (2022). Business partnering in risk management: a resilience perspective on management accountants' responses to a role change. *Contemporary Accounting Research*, 39(3), 2058-2089.
- Toldbod, T., & van der Kolk, B. (2022). Cascading control changes, incoherence, and dialogue: insights from a longitudinal case study. *European Accounting Review*, 31(2), 377-407.
- Tregidga, H. (2013). Biodiversity offsetting: problematisation of an emerging governance regime. *Accounting, Auditing & Accountability Journal*, 26(5), 806-832.
- Tregidga, H., & Laine, M. (2022). On crisis and emergency: Is it time to rethink long-term environmental accounting?. *Critical Perspectives on Accounting*, 82, 102311.
- Tucker, B. P., & Alewine, H. C. (2025). Like a phoenix from the ashes: Management control and organizational resilience during NASA's Apollo and Space Shuttle Programs. *Abacus*, 61(1), 23-52.
- Van Der Vegt, G. S., Essens, P., Wahlström, M., & George, G. (2015). Managing risk and resilience. *Academy of Management Journal*, 58(4), 971-980.
- Van der Kolk, B., ter Bogt, H. J., & van Veen-Dirks, P. M. (2015). Constraining and facilitating management control in times of austerity: Case studies in four municipal departments. *Accounting, Auditing & Accountability Journal*, 28(6), 934-965.

- Vermiglio, C., Lombardi, R., & Zarone, V. (2024). The 1908 earthquake of Messina: An accounting perspective on the city's reconstruction between faith and Fascism. *Accounting History*, 29(1), 15-39.
- Walker, S. P. (2014). Drought, resettlement and accounting. *Critical Perspectives on Accounting*, 25(7), 604-619.
- Wang, J. J. (2022). The labour surplus and COVID-19: the outlook for Chinese migrant low-skilled workers. *Accounting & Finance*, 62(1), 577-596.
- Weber, M. M., Pedell, B., & Rötzel, P. G. (2024). Resilience-oriented management control systems: a systematic review of the relationships between organizational resilience and management control systems. *Journal of Management Control*, 1-58.
- Weichselberger, G. K., Firtin, C. E., & Bracci, E. (2024). Hybridisation, purification, and re-hybridisation: A study of shifting registers of value. *The British Accounting Review*, 56(5), 101201.
- Weick, K. E. (1988). Enacted sensemaking in crisis situations. *Journal of Management Studies*, 25(4), 305-317.
- Weick, K. E. (1993). The collapse of sensemaking in organizations: The Mann Gulch Disaster. *Administrative Science Quarterly*, 38(4), 628-652.
- Weick, K. E. (2010). Reflections on enacted sensemaking in the Bhopal disaster. *Journal of Management Studies*, 47(3), 537-550.
- Williams, A., Perego, P., & Whiteman, G. (2025). Boundary conditions for organizations in the Anthropocene: A review of the planetary boundaries framework 10 years on. *Journal of Management Studies*, 62(4), 1811-1846.
- Williams, A., Whiteman, G., & Kennedy, S. (2021). Cross-scale systemic resilience: Implications for organization studies. *Business & Society*, 60(1), 95-124.
- Williams, T. A., Gruber, D. A., Sutcliffe, K. M., Shepherd, D. A., & Zhao, E. Y. (2017). Organizational response to adversity: Fusing crisis management and resilience research streams. *Academy of Management Annals*, 11(2), 733-769.
- Wilson, D. C., Branicki, L., Sullivan-Taylor, B., & Wilson, A. D. (2010). Extreme events, organizations and the politics of strategic decision making. *Accounting, Auditing & Accountability Journal*, 23(5), 699-721.
- Wissman-Weber, N. K., & Levy, D. L. (2018). Climate adaptation in the Anthropocene: Constructing and contesting urban risk regimes. *Organization*, 25(4), 491-516.
- Wissman, N., Levy, D., & Nyberg, D. (2024). Catastrophe to Consensus: Hegemonic performativity in climate adaptation. *Organization Studies*, 45(5), 691-718.
- Wolbers, J., Kuipers, S., & Boin, A. (2021). A systematic review of 20 years of crisis and disaster research: Trends and progress. *Risk, Hazards & Crisis in Public Policy*, 12(4), 374-392.
- World Research Forum (2025b). *The Global Risks Report 2025 20th Edition*, World Economic Forum, available at https://reports.weforum.org/docs/WEF_Global_Risks_Report_2025.pdf, accessed 20th August 2025.
- World Research Forum (2025a). *Resilience pulse check: Harnessing collaboration to navigate a volatile world*, available at https://reports.weforum.org/docs/WEF_Resilience_Pulse_Check_2025.pdf, accessed 20th August 2025.

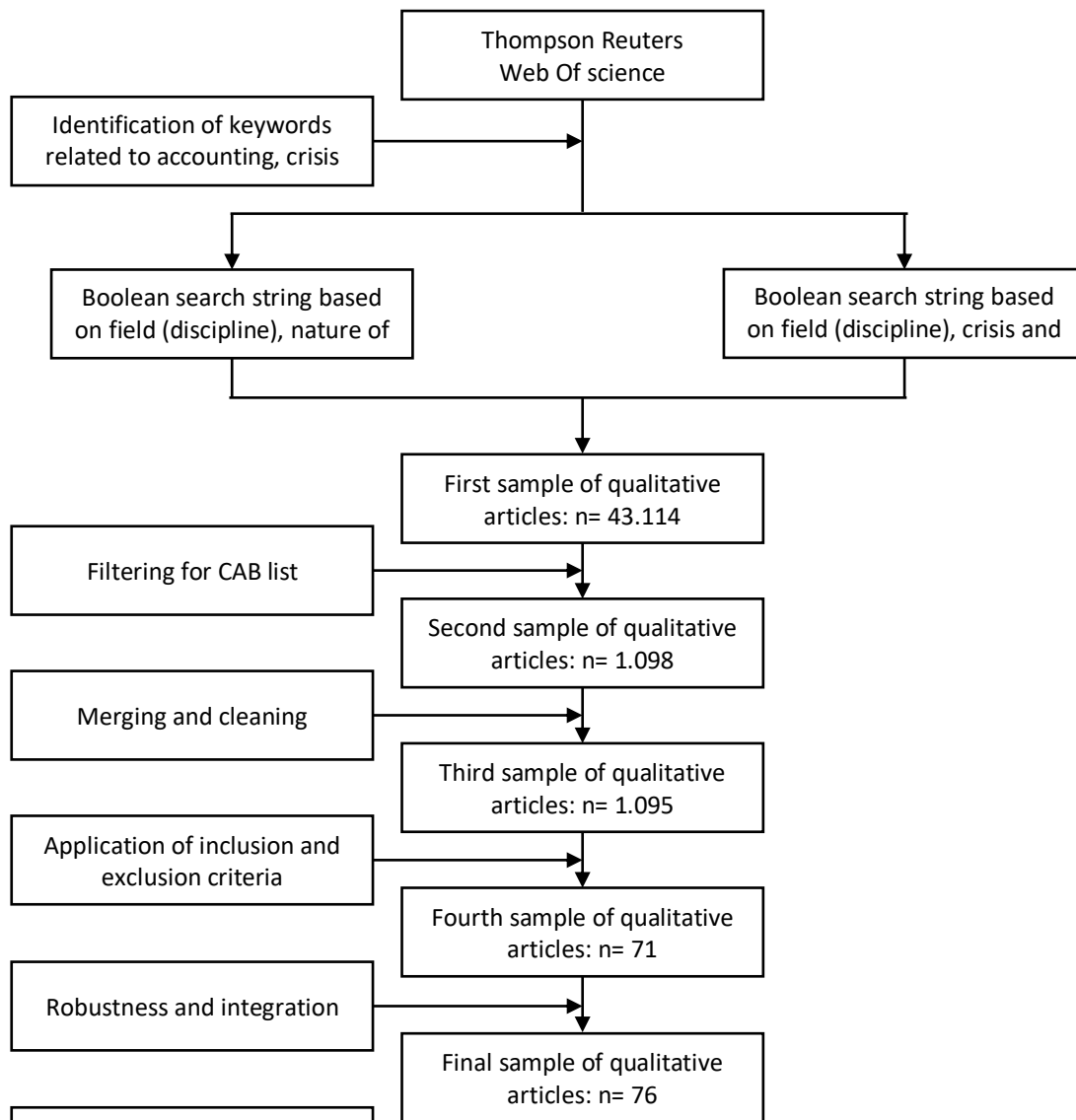
Appendix: Methodological choices and sample of article creation

A. Search strings

The first query, 'String 1', identified articles addressing accounting and control practices and crisis-related topics. The second query, labelled 'String 2', identified articles within the accounting literature that addressed issues related to crisis and resilience. The strings used are:

- *String 1:* ((accounting AND ((environment* OR natur* OR financial OR fiscal OR pandemic* OR health OR virus* OR economic* OR humanitarian OR "Covid-19" OR civil OR "human right*" OR climat* OR eco* OR bio*) AND (cris* OR advers* OR disrupt* OR threat* OR "extrem event*" OR "extraordinary event*" OR disaster* OR catastroph* OR "grand challeng*" OR austerity))) OR ("management control*" AND ((environment* OR natur* OR financial OR fiscal OR pandemic* OR health OR virus* OR economic* OR humanitarian OR "Covid-19" OR civil OR "human right*" OR climat* OR eco* OR bio*) AND (cris* OR advers* OR disrupt* OR threat* OR "extrem event*" OR "extraordinary event*" OR disaster* OR catastroph* OR "grand challeng*" OR austerity))) OR ("accountability*" AND ((environment* OR natur* OR financial OR fiscal OR pandemic* OR health OR virus* OR economic* OR humanitarian OR "Covid-19" OR civil OR "human right*" OR climat* OR eco* OR bio*) AND (cris* OR advers* OR disrupt* OR threat* OR "extrem event*" OR "extraordinary event*" OR disaster* OR catastroph* OR "grand challeng*" OR austerity))))))
- *String 2:* ((accounting AND ((cris* OR advers* OR disrupt* OR threat* OR "extrem event*" OR "extraordinary event*") OR (resilien* OR adapt* OR recover* OR bounc* OR relief*))) OR ("management control*" AND ((cris* OR advers* OR disrupt* OR threat* OR "extrem event*" OR "extraordinary event*") OR (resilien* OR adapt* OR recover* OR bounc* OR relief*))) OR (accountability AND ((cris* OR advers* OR disrupt* OR threat* OR "extrem event*" OR "extraordinary event*") OR (resilien* OR adapt* OR recover* OR bounc* OR relief*))))))

B. Process implemented for the identification of the relevant articles to include within the sample.



C. Cr

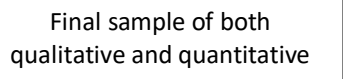
A str

a table included the following elem

1. *Article details:* Title, authors, and year of publication.

sampled articles

each was adopted to analyse the final selected articles. For each article,



2. *Type of crisis and crisis characteristics*: Identification of content related to the kind of crisis analysed.
3. *Identification and analysis of resilience Dimensions*: Based on the framework developed by Williams et al. (2017), specific resilience dimensions and responses were linked to each crisis management phase:
 - *Pre-adversity*: Columns capturing "capability endowment" and "pre-adversity organising processes".
 - *Coping*: Columns dedicated to "cognitive response" and "behavioural response".
 - *Post-adversity*: A column focusing on "adaptation and learning".
 - *Side effects*: An additional column was included to record potential negative impacts or unintended consequences of accounting and control practices.

As each article was examined, the corresponding columns of the analysis table were populated by citing relevant content or detailing the accounting and control practices activated or modified, along with their underlying rationale. This structured approach ensured consistency with the analytical framework and enabled the systematic extraction of insights regarding the relationship between accounting and control practices and various dimensions of resilience. Given the potential link between cognitive and behavioural aspects and the importance of looking at them, we define them as follows:

- Cognitive resilience is about knowing and understanding — how the organisation processes information, anticipates threats, and generates insights, including, for example, data acquisition and monitoring, scenario analysis, forecasting and simulation, and sensemaking and interpretation.
- Behavioural resilience is about doing and reacting — how the organisation mobilises routines, adapts actions, and reorganises in practice, including, for example, rule enforcement and compliance, procedural standardisation, reorganisation and reconfiguration of activities and coordination mechanisms: Implementing or enhancing routines to enable alignment across teams and functions.

Two additional columns were included to support further analytical consistency and comparisons: a "score" column to assess the article's relevance and a "takeaways" column to synthesise key insights and facilitate cross-article comparisons. Articles were assigned a relevance score on a five-point scale according to the following criteria:

5/5 – Highly relevant

The article explicitly addresses all three crisis management phases (anticipation, coping, adaptation) and offers detailed, theoretically grounded insights into how accounting and control practices influence resilience. It distinguishes which practices enhance or hinder specific resilience dimensions, including cognitive responses (e.g., data acquisition, scenario analysis, forecasting) and behavioural responses (e.g., rule enforcement, procedural standardisation, or reorganisation of activities). The study also

draws upon or operationalises a theoretical resilience framework, offering a comprehensive and nuanced analysis.

4/5 – Very relevant

The article discusses two crisis management phases and provides substantive insights into the role of accounting and control practices in supporting resilience. It references cognitive and/or behavioural resilience aspects and explicitly engages with resilience concepts or frameworks. The article also reflects critically on the potential trade-offs or unintended consequences of control practices, such as rigidity or lack of adaptation.

3/5 – Moderately relevant

The article addresses one or two crisis phases and discusses how accounting and control practices relate to resilience. It highlights some cognitive and behavioural aspects (even if unevenly) and may identify some side effects or limitations of such practices. However, the analysis is either less comprehensive, lacks precise theoretical framing, or does not consistently distinguish resilience-enhancing from resilience-undermining elements.

2/5 – Slightly relevant

The article focuses on only one crisis management phase and provides limited or fragmented insights into the relationship between accounting/control and resilience. It may mention resilience in passing, but lacks clear development of cognitive or behavioural aspects, and offers scant theoretical engagement or critical reflection.

1/5 – Minimally relevant

While the article may reference crisis or resilience, it provides minimal analytical value for understanding the role of accounting and control practices. It addresses only one crisis phase, lacks any substantial discussion of resilience aspects, and offers no meaningful theoretical or empirical insights relevant to the study of resilience.

An example of article analysis based on Sciulli (2018)

Phase	Coverage
Anticipation	Weak/implicit: limited attention to pre-disaster capacity or prevention. Some reflections on lack of preparedness and community denial of risk
<i>Capability endowment</i>	Weak: shires had low capacity and limited preparation
<i>Pre-adversity organising</i>	Limited: weaknesses in pre-flood governance and accountability models identified post hoc
Coping	Strong: accounting and control practices used in urgent financial decision-making, budget flexibility, political visibility of spending, rapid disbursement, and mutual aid. Elements of side effect are identified such as lack of clarity in roles and responsibilities
<i>Cognitive response</i>	Strong: rapid impact assessments, estimation of costs, and forecasting for funding support. Establishing eligibility criteria and deadlines to govern access to funding
<i>Behavioural response</i>	Strong: quick delivery of funding for assistance measures. Decisions under uncertainty, informal mutual aid between shires, lack of coordination from central level but shared responsibility
Adaptation	Moderate: adjustments in policies (e.g. new volunteer management), learning about funding flexibility, recognition of tensions in funding and governance models