

**HOW TO COMMUNICATE AND USE ACCOUNTING TO ENSURE BUY-IN FROM
STAKEHOLDERS**
- Lessons for organizations from governments' Covid-19 strategies

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ABSTRACT

Purpose – The purpose of this paper is to understand how communication strategies and the use of numbers can ensure the buy-in and cooperation of stakeholders.

Design/methodology/approach – Drawing on legitimacy theory, this study analysis documents regarding the communication strategies of New Zealand's Prime Minister, Jacinda Ardern, during the Covid-19 pandemic, in order to extract lessons for organizations. We contrast Ardern's communications with those of Donald Trump, the President of the US, as evidence that leaders do not necessarily follow these strategies.

Findings – The findings show that clear, consistent, and credible communications, backed up by open access to the numerical data that underlie the decisions, ensure that these decisions are seen as legitimate, ensure that citizens/stakeholders feel leaders are accountable and believe in the necessity of measures taken, and that they conform to the guidelines and rules. By contrast, the strategy of attempting to withhold information, blaming others, refusing to acknowledge that there are problems, and refusing to address problems, lead to non-conformance by citizens/stakeholders. Business leaders could apply these lessons to the management of crises in their organizations to ensure buy-in from employees and other stakeholders. Leaders and organizations that follow these communication strategies can emerge in a stronger position than before the crisis.

Research implications – This paper develops a theoretical framework of strategies aimed at maintaining and disrupting legitimacy among key audiences, which can be used in future research.

Practical implications – This paper highlighting how organizations and organizational leaders can best communicate with stakeholders using accounting, thus coming across as being accountable during crisis times.

Social implications – The legitimacy maintenance strategies outlined in this paper ensures that stakeholders feel leaders, and the organizations they represent, hold themselves accountable.

Originality/value – This paper outlines the lessons that organization can learn from communication strategies adopted by governments during the Covid-19 crisis. The paper extends legitimacy theory by explicitly acknowledging the ability to disrupt the legitimacy of others, and including this in our theoretical framework.

Key words – *Covid-19; Communication strategies; Crisis accounting; Legitimacy theory*
Paper type – *Research paper*

INTRODUCTION AND BACKGROUND

“Never let a good crisis go to waste” (Winston Churchill)

As Churchill highlights, leaders can emerge stronger from a crisis. Governments and organizations are often confronted by crises and disruptions (Lai et al., 2014; Sargiacomo, 2015). The Covid-19 pandemic represents a crisis and major global disruption. The pandemic has had adverse health, social, economic, and political consequences (OECD, 2020). The Covid-19 pandemic has challenged political leaders worldwide, and has led to burnished reputations for some and tarnished reputations for others (Moon, 2020). Communication strategies and the use of numbers in these communications have played decisive roles in the success/failure of political leaders. These aspects are, of course, central to the accounting disclosure strategies employed by business leaders and leaders of other organizations.

Therefore, this study aims to identify what organizational leaders could learn from the strategies employed by political leaders during the Covid-19 crisis. The communication strategy and use of numbers of a political leader who praised for her communication and leadership style (Friedman, 2020), Jacinda Ardern, the Prime Minister of New Zealand (NZ), is analysed as an example of a successful strategy. Examples of the communications of Donald Trump, the President of the US at the time, are used to demonstrate that Ardern’s strategies are not universally followed and that the consequences could be severe. Ardern’s popularity increased during the initial period of the crisis and her party won the national election towards the end of 2020, while Trump’s popularity decreased during the crisis followed by him losing the presidency and his party losing control of the US senate.

During the pandemic, Ardern was praised for her communication and leadership style, for example *“her messages are clear, consistent, and somehow simultaneously sobering and soothing. And her approach isn’t just resonating with her people on an emotional level. It is also working remarkably well”* (Friedman, 2020). In particular, the use of daily briefings by the Prime Minister herself and the director-general of health, where precise numbers of Covid-19 cases were communicated to the public only hours after they had been collected and presented to the political leadership, were central to Ardern’s strategy. She relied on expert advice and controlled the narrative. This was coupled with a willingness to answer uncomfortable questions, to admit to failures, and to commit to fixing any problems identified. Her communication approach aimed at building trust and confidence with New Zealanders. According to Helen Clark, a previous NZ Prime Minister (1999-2008), New Zealanders believe that Ardern *“doesn’t preach at them; she’s standing with them [...] They may even think, Well, I don’t quite understand why [the government] did that, but I know she’s got our back. There’s a high level of trust and confidence in her because of that empathy”* (Friedman, 2020). In a word, New Zealanders felt the leadership and the Government held themselves accountable. The virus is under control in NZ and Ardern is now focused on the economic recovery.

By contrast, Trump has been criticized for his communication style and his propensity to spread information that directly oppose scientific fact, for example *“Trump’s daily briefings are a circuslike spectacle”* (Clench, 2020). Trump often contradicted himself and based his communications on unproven beliefs and feelings rather than the expert advice of his government’s health officials (Clench, 2020). Trump also blamed others for the Covid-19 crisis, including the governors of some US states. Trump conveyed the message that he and his federal government is not accountable. This communication approach has led to confusion, a lack of trust, opposition and protests by US citizens. Consequently, many Americans have not conformed to the social distancing and other rules designed to control the spread of the virus, which is leading to further negative economic consequences (Clench, 2020). The virus is

rampant in the US and further lockdowns may be needed in future, which will exacerbate the already dire economic consequences.

The importance of effective communication strategies is evident from the two examples of Ardern and Trump, and this has been recognized internationally (BBC, 2020). Specifically, a well-developed communication strategy around a shared objective ensures accountability to, and consensus and awareness among, key audiences, i.e. direct communication between leadership and audience, based on trust and supported by expert advice (Bouckaert et al., 2020). Similarly, the functioning of the relationships between organizations and their stakeholders relies on accounting communication strategies (Merkl-Davies and Brennan, 2017). According to Lee (1982, p. 152) “*accounting is as much about communication as it is [about] measurement. No matter how effective the process of accounting quantification, its resultant data will be less than useful unless they are communicated adequately*”. Accounting communication strategies include the choice of media, use of language and accounting numbers to build and maintain long-lasting relationships with internal and external stakeholders. Therefore, this paper outlines some key elements of successful communication strategies, i.e. a clear public message, a timely and regular communication campaign, communication based on accurate numerical data, aligned with scientific evidence, and ensuring that all communications are consistent. The main objective of this communication strategy is to convey accountability to ensure the public is on board and complies with government rules aimed at slowing the spread of the virus. Conversely, a lack of accountability is characterised by unclear, ambiguous, and contradictory messages that render rules unenforceable (Telegraph Group Ltd, 2020).

Organizations communicate accounting information in various ways, including through annual reports; sustainability reports; and especially interviews, press releases and their websites during crisis events (De Villiers and Van Staden, 2011); communicating “*information to external audiences either affected by (e.g. investors, suppliers, trade unions) or interested in (e.g. governmental and non-governmental organisations) the organisation, its activities, and performance*” (Merkl-Davies and Brennan, 2017, p. 436). Therefore, the comparison between NZ/Ardern’s and the US/Trump’s communication strategies provides insightful lessons for organizations. Specifically, a communication strategy based on clear, consistent, and credible messages is needed to legitimize leaders’ decisions, convey accountability, and to ensure that stakeholders conform to the guidelines and rules, even where these decisions are harsh and unpleasant.

This paper provides theoretical and practical contributions. First, it answers the call for multidisciplinary and multi-country studies in accounting that address the Covid-19 crisis, by showing how organizations can learn from communication strategies adopted by governments. Second, this study answers the call for further refinement of legitimacy theory (Deegan, 2019). Particularly, this paper develops a theoretical framework to facilitate a comparison of examples of strategies that maintain and disrupt legitimacy among key audiences. Third, this paper contributes to the accounting research literature by highlighting how organizations and their leaders can enhance accountability to stakeholders during crises (Merkl-Davies and Brennan, 2017).

This paper is structured as follows. The next section extends legitimacy theory and explains strategies for maintaining and disrupting legitimacy. The sections thereafter describe the data analysis method employed, compare Ardern’s and Trump’s communication strategies, discuss the main lessons for organizations from these government strategies, and provide concluding remarks and directions for further research.

STRATEGIES TO MAINTAIN OR DISRUPT LEGITIMACY

Accounting contributes to accountability and transparency (Gray, 1992). Accountability relies on effective mechanisms for providing information by the accountant to the accountee (Burritt and Welch, 1997). The essence of accountability lies in the “relationships between the organisation and the society and/or stakeholder groups of interest” (Gray et al., 2006, p. 319). How information is communicated is relevant to examining accountability (Awio et al., 2011). Accordingly, accounting number-based information enhance accountability.

Covid-19 has prompted multiple accountabilities from governments to society in relation to their responses, which in turn influence legitimacy. This process is construed as both a proactive and reactive endeavour to justify decisions and initiatives (Goddard and Assad, 2005). For example, explaining the direct benefits of new initiatives, while using accounting numbers where appropriate, is essential to maintaining pragmatic, moral, and cognitive legitimacy and to enhancing audiences’ support, acceptance, trust, and accountability (Suchman, 1995). In this respect, accounting acts as a legitimating tool, and when it is perceived to be adequate it enhances legitimacy (Goddard and Assad, 2005).

According to Suchman (1995), maintaining your (or your organization’s) own legitimacy among key audiences can be pursued through two main strategies. The first cluster of legitimacy maintenance strategies is named “*perceive change*” and it focuses on enhancing the ability of the organization to recognize audiences’ reactions and to predict emerging challenges. This involves monitoring the environment (e.g. for crises, such as Covid-19). The second cluster of legitimacy maintenance strategies is labelled “*protect accomplishments*”, through which organizations change their legitimization strategy from *episodic* to *continual*. Specifically, these strategies entail “(a) *policing internal operations to prevent miscues*, (b) *curtailing highly visible legitimation efforts in favour of more subtle techniques*, and (c) *developing a defensive stockpile of supportive beliefs, attitudes, and accounts*” (Suchman, p. 595).

Pragmatic, moral, and cognitive matters relate to these strategies. According to Suchman (1995), pragmatic legitimacy can be maintained by *monitoring tastes* (e.g. consulting accountable opinion leaders), and *protecting exchanges* (e.g. communicating honestly and relying on quantitative and measurable data). Moral legitimacy can be maintained by *monitoring ethics* (e.g. consulting scientists, researchers, and professionals), and *protecting propriety* (e.g. communicating authoritatively and observing accountability). Cognitive legitimacy can be maintained by *monitoring outlooks* (e.g. critically consulting Covid-19 sceptics), and *protecting assumptions* (e.g. speaking through the use of accounting numbers, and observing simplicity).

We extend legitimacy theory by acknowledging the potential to disrupt the legitimacy of others, in order to demonstrate your own superior legitimacy. Lawrence and Suddaby (2006, p. 215) theorize the concept of institutional work as “the purposive action of individuals and organizations aimed at creating, maintaining and *disrupting* institutions”. Disruption can be achieved by actions, such as disconnecting rewards and sanctions, dissociating moral foundations, and undermining the assumptions and beliefs that preserve institutions (Lawrence and Suddaby, 2006). This typology is useful to extend legitimacy theory by identifying strategies for the disruption of the legitimacy of others. In terms of legitimacy in general, we label the first cluster of legitimacy disruption strategies “*ignore change*”, which relies on undermining the ability of individuals and organizations to recognize audiences’ reactions by not acknowledging changes in the environment. We name the second cluster of legitimacy

disruption strategies “*jeopardize accomplishments*”, where individuals and organizations dissociate their actions from moral foundations, disrupting legitimacy positively. Pragmatic legitimacy can be disrupted by *disregarding interests* (e.g. by undermining accountable opinion leaders), and by *jeopardizing exchanges* (e.g. communicating unfairly and dissociating quantitative and measurable data). Moral legitimacy can be disrupted by *disregarding ethics* (e.g. undermining scientists, researchers, and professionals), and *jeopardizing propriety* (e.g. communicating unreliably and dissociating accountability). Cognitive legitimacy can be disrupted by *disregarding outlooks* (e.g. undermining Covid-19 sceptics), and *jeopardizing assumptions* (e.g. speaking vaguely, inaccurately and ignoring the use of accounting numbers). Table 1 summarizes these legitimacy maintenance and disruption strategies.

Table 1: Legitimation Strategies

	Maintain own legitimacy	Disrupt others' legitimacy
General	Perceive change Protect accomplishments	Ignore change Jeopardize accomplishments
Pragmatic	Protect exchanges - Police reliability - Communicate honestly - Stockpile trust Monitor interests/tastes - Consult opinion leaders	Jeopardize exchanges - Dissociate reliability - Communicate unfairly - Disconnect trust Disregard interests/tastes - Undermine opinion leaders
Moral	Protect propriety - Police responsibility - Communicate authoritatively - Stockpile esteem Monitor ethics - Consult professionals	Jeopardize propriety - Dissociate responsibility - Communicate unreliably - Disconnect esteem Disregard ethics - Undermine professionals
Cognitive	Protect assumptions - Police simplicity - Speak matter-of-factly - Stockpile interconnections Monitor outlooks - Consult sceptics	Jeopardize assumptions - Dissociate simplicity - Speak inaccurately - Disconnect interconnections Disregard outlooks - Undermine sceptics

Source: Authors' elaboration based on Suchman (1995), and Lawrence and Suddaby (2006).

DATA AND DATA ANALYSIS METHOD

Data sources for this study include printed and electronic documents on the Covid-19 pandemic in New Zealand and the US, with a focus on high-calibre newspapers, such as articles and opinion pieces published in BBC News, The New Zealand Herald, CNN politics, CNN opinions, The Atlantic, The New York Times; Covid-19 government press releases, press conference and briefing videos, and transcripts published between February and mid-August 2020. Moreover, both New Zealand and US Covid-19 communications on the governments' websites were monitored on a daily basis. The co-authors each collected data independently, then pooled these resources. Data reduction were undertaken to focus on documents dealing with the Covid-19 communication strategies of the two leaders. This was followed by a data familiarization phase, aimed at identifying key themes and triangulating data sources to enhance data reliability (Denzin, 1970). Specifically, we selected 35 articles and opinion pieces, 125 daily Covid-19 update videos, and 23 weekly post-cabinet press conference transcripts for New Zealand, as well as 38 articles and opinion pieces, 95 Covid-19 briefing

videos, and 59 task-force briefing transcripts for the US. The identified video and texts were systematically analysed using thematic analysis following an inductive approach in order to elicit meaning and gain understanding of the key-topics (Braun and Clarke, 2013). The features of Ardern's and Trumps' strategies were codified, followed by a comparison of key-features. Data, evidence, and findings were interpreted via a legitimacy theory lens, which was further developed based on the data analysis in an iterative process (which led to the theoretical framework presented in the previous section). A second-stage analysis was undertaken to ensure that theory and data provided a coherent whole that could be used to outline lessons for organizations. Specifically, the findings section which follows, now outline the maintenance and disruption strategies followed by Ardern and Trump. These are linked to pragmatic, moral and cognitive legitimacy, which leads to the identification of lessons for organizations.

FINDINGS: COMMUNICATION STRATEGIES AND THE USE OF ACCOUNTING

New Zealand events and Ardern's communication

NZ reported its first confirmed case of Covid-19 on 28 February 2020 (Ministry of Health, 2020). The Government took immediate action and announced a four-level alert system to clarify the risks and the appropriate restrictions for each level. All media channels, including social media, were used to communicate the alert system and the fact that it was based on scientific knowledge, the best expert advice, and the experience elsewhere. NZ moved into lockdown (level 4) on 25 March 2020 (Ministry of Health, 2020). During lockdown, the Prime Minister's daily announcements focused on the benefits of lockdown, i.e. preventing community transmission, and constantly praised New Zealanders for following the rules (BBC, 2020). As a result, New Zealanders believed in, and followed, Government guidelines. Community transmission became negligible and the country stepped down to alert level 3 on 27 April 2020, level 2 two weeks later, and level 1 (back to normal within NZ, with international border restrictions) on 8 June (Taub, 2020). Ever since, the only cases are returning New Zealanders in quarantine (Ministry of Health, 2020).

The communication approach followed by NZ's Prime Minister has been praised internationally, including by the World Health Organization (WHO). Ardern articulates her approach as follows: "*The thing that has probably given me confidence in our response has been the proof from New Zealanders, [...] as long as people see the need, people know why you're making that decision, that you're sharing all of the information, and people are coming on that journey with you, then they will do extraordinary things*" (Trevett, 2020a, p. A-6). The key appears to engender trust by sharing reliable and crystal-clear information: "*It's just been about trust. Human behaviour changes as long as people trust they have all the information they need to support the decision you are making on their behalf*" (Trevett, 2020a, p. A-7). Based on this strong assumption, Ardern has led one of the most challenges of Covid-19 pandemic, characterized by the maintenance of effective relationship with New Zealanders. She has recognized the negative consequences of Covid-19 pandemic, and the essential effort and collaboration of all New Zealanders to supersede it. On the one hand, she has worked to define the safest healthy measures, rules, and restrictions in collaboration with administration's health officials and experts. On the other hand, each restriction may embody a reluctant public reaction. Accordingly, Ardern has focused on maintaining legitimacy among New Zealanders during Covid-19 pandemic. Particularly, she has focused on enhancing the ability of the Government to recognize audiences' reactions and to predict emerging challenges. These perceptual strategies have covered monitoring the environment and assimilating its elements into the decisions-making process (Suchman, 1995).

Ardern has been the dominant voice during the pandemic, playing the role of the controller during the communication of the updates of the Covid-19 in NZ, and ensuring that no-one else provided contradictory information. Ardern communicated consistent messages, and “*she made sure she was the only one delivering the message*” (Trevett, 2020a). During Covid-19 pandemic, the 1pm daily updates began earlier in the day, through a meeting with her staff in order to monitor *multiple interests* and to perceive pragmatic demands (Suchman, 1995). Each day, either Cabinet or the Covid-19 Committee of ministers met at about 10.30 am. In terms of legitimacy theory, the purpose of these meetings was to incorporate *multiple ethics* and pursue professionalization (Suchman, 1995). The meetings would last an hour, or up to 90 minutes depending on the agenda. Based on the topics discussed during the meeting, and particularly the key numbers and any new issues of the day, a draft of the statement was delivered to Ardern. The Ministry of Foreign Affairs, the Ministry of Health, Police and Government’s Covid-19 team also provided daily updates (BBC, 2020). In this way, Ardern maintained pragmatic legitimacy by *monitoring tastes* (Suchman, 1995). At about 11.30 am Ardern would have a teleconference with members of the Covid-19 response team, such as the Police Commissioner, and the head of Civil Defence. This teleconference ensured Ardern maintained moral legitimacy, by *monitoring ethics* (Suchman, 1995). During this teleconference, Ardern would map out the key messages to deliver with the aim of providing the moral underpinnings for the decisions being communicated. She also asked for further details regarding the cases of the day, and on other matters, such as contact tracing and testing. Following this call, Ardern would focus on the draft script written by the chief press secretary, Andrew Campbell, with the aim of maintaining cognitive legitimacy by *monitoring outlooks* (Suchman, 1995). Then, the Prime Minister would edit and integrate with information about the decisions of the Covid-19 committee, and with explanations, justifications, exhortations and congratulations to highlight. This communication process had been the result of teamwork with the aim of defeating the common enemy, the pandemic. Portraying a crisis as an enemy we should all unite to defeat is a classic leadership ploy that enhances the leader’s legitimacy as someone who stands with citizens/foot soldiers/stakeholders/employees.

A key aspect of Ardern’s communication strategy was her repeated invocation of science, evidence, and expert advice in the decision-making process. In legitimacy theory terms, this translates to the incorporation of *multiple ethics* (Suchman, 1995). She stated repeatedly that all decisions were based on data and advice from experts. Cabinet had been united on the decisions made, especially during the harshest lockdown period. However, Ardern had to deal with criticism and scepticism. Her assurances regarding personal protective equipment, contact tracing, and testing capacity were continuously challenged. For example, on 9 April 2020, the Government confirmed their aim of eliminating the spread of the virus in NZ. At that time, epidemiologists argued that the virus was well under control. Nevertheless, Ardern ensured that New Zealanders did not think the approach had failed, because of new cases (Taub, 2020). Ardern has acknowledged problems and committed to fixing them, while she has also protected accomplishments by communicating authoritatively and observing responsibility (Suchman, 1995).

During lockdown, Ardern has been available to answer and dealt with “what-if” questions, displaying an open, gentle, and collaborative approach with the audience (BBC, 2020). For example, Professor Des Gorman questioned what could have been if NZ had closed its borders earlier and implemented stringent quarantine rules, rather than relying on people to self-isolate. Ardern’s reply is an example of *protecting exchanges* by communicating honestly and observing reliability: “*we will never know what would have happened had things been done differently*”. She also stated that the Government moved as quickly as possible. When questioned whether less stringent measures could have been equally successful in curbing the

spread of the virus, she argued: “*we should not confuse the success of our actions with over-reaction*”. This expression shows the clear aim of Ardern at *protecting propriety* of their actions and decisions to face the pandemic (Suchman, 1995). Because citizens believed Ardern, they followed the rules communicated to them. Indeed, Google data on the movement of people confirmed the effectiveness of NZ’s lockdown (BBC, 2020). Ardern carefully staged the move into lockdown, giving people enough time to digest what was likely to follow. Throughout the lockdown period, Ardern also exhorted citizens to “*be kind to each other*”. Moreover, she used supportive imagery, such as referring to “*the people [who] will be in your life consistently over this period of time*” as your “*bubble*” and “*acting as though you already have COVID-19*” toward those outside of your bubble (Friedman, 2020). Ardern continuously urged New Zealanders to stick to the rules. She justified the harsh policies with practical examples: “*People needed to stay local, because what if they drove off to some remote destination and their car broke down?*” (Friedman, 2020). This is an example of how Ardern maintained cognitive legitimacy by speaking matter-of-factly and observing simplicity (Suchman, 1995).

Ardern explained the direct benefits of lockdown restrictions, while cautioning against expecting instant results: “*we won’t see the positive benefits of all of the effort you are about to put in for self-isolation [...] for at least 10 days. So don’t be disheartened*” (Friedman, 2020). At the same time, she remained positive and always complemented New Zealanders for their efforts and contributions to fight the pandemic. Notably, Ardern has based her daily communications on selected key quantitative data, such as the number of confirmed, probable, recovered, and active cases in NZ, and clearly highlighting the change during the last 24 hours. These data would be updated on the website of the Ministry of Health within minutes after the 1 pm briefing for all to access. Ardern has relied on the data, and has repeatedly emphasized that everyone has access to the same information she and cabinet has to make decisions. In this way, she received support, acceptance, and trust from audiences by ensuring they remained focused on the Covid-19 quantifications selected by Ardern. Attention was drawn away from the inevitable negative social and economic consequences of the government’s lockdown. This ‘conjuring artist’ strategy placed the audience’s attention on reliable numbers and definitive accounting, providing assurance in an uncertain environment. Consequently, the NZ public remained largely focused on health accounting information, while ignoring the impending social and economic crisis. The numbers disclosed and delivered during Ardern’s daily updates were aimed at preserving the image of legitimate government actions, while the non-reporting of inconvenient data also served to enhanced legitimacy (De Villiers and van Staden, 2006).

On 8 June 2020, Ardern announced that the virus had been contained and a return to “Alert Level 1”, involving free movement within NZ, but continued border controls to restrict entry of the virus from abroad. Previous restrictions have now been eliminated, as proof of success against Covid-19 pandemic (Campbell, 2020). Alastair Campbell, spokesman and political strategist for the previous United Kingdom’s Prime Minister, Tony Blair, has identified 10 points of excellence to deal with any crisis: 1. *Devise, execute but also narrate clear strategy.* 2. *Show strong, clear, consistent leadership.* 3. *Organise form the centre of government.* 4. *Throw everything at it.* 5. *Use experts well.* 6. *Deploy a strong team.* 7. *Make the big moments count.* 8. *Take the public with you.* 9. *Show genuine empathy for people affected by the crisis.* 10. *Give hope, but not false hope.* (Campbell, 2020, p. A-32). The score given by Campbell to Arden’s strategy is 10. Particularly, “*her handling, and her communications, will be studied in future as a masterclass in crisis comms*” (Campbell, 2020, p. A-32). According to Van Jackson, international relations scholar at Victoria University of Wellington, and former Defence Department official during the Obama administration, Ardern has not relied on misinformation, “*she tries to manage everyone’s expectations at the same time [as] she offers reassuring notes*

[...] she uses the bully pulpit to cue society toward our better angels, 'Be kind to each other' and that kind of thing [...]' (Friedman, 2020).

US events and Trump's communication

The US reported its first confirmed case of Covid-19 on 30 January 2020. US President Trump downplayed its impact and compared it to the common cold. The Government Accountability Office report (June 2020) shows how unprepared the US government remained in managing the health and economic crisis, e.g. hospitals and states were insufficiently supplied with personal protective equipment (CNN Editorial Research, 2020). Testing was not universally available and test data was incomplete and inconsistent, which "*made it more difficult to track and know the infection rate, mitigate the effect of infections, and inform decisions on reopening communities*" (Fox and Wallace, 2020). Trump's denials led to an inability "*to process information and give direction to the federal government to respond to it effectively*" (Sachs, 2020). Trump's approach has arguably contributed to the spread of the virus in the US, now the highest in the world (Taub, 2020; CNN Editorial Research, 2020).

The US had also suffered from the Covid-19 pandemic at the time of writing, "*with five times as many reported cases as any other country and more than twice as many deaths*" (Clench, 2020). There are several reasons for this disaster. Trump's leadership approach to deal with this pandemic has been criticized internationally due to a series of communication blunders from the start of the pandemic. At the end of January 2020, China notified significant human-to-human transmission of the virus. However, Trump denied publicly that Covid-19 was a problem in the US: "*we have it totally under control. It's one person coming in from China, and we have it under control. It's going to be just fine*" (Clench, 2020). Essentially, he had not perceived change or recognised emerging challenges. In February, Trump stated: "*There's a theory that, in April, when it gets warm – historically, that has been able to kill the virus*" (Clench, 2020). However, the pandemic accelerated in the US through April. These statements show how Trump did not recognise pragmatic demands, and how he has discredited experts' advice and excluded scientific research from his statements and decision-making processes. For example, he said a Covid-19 vaccine would be available before the end of 2020, while official estimates puts it at least six months later, with some estimating that 18 months is needed (Clench, 2020). He has misused and misquoted data, showing evidence of biased communication and a disregard of *tastes, ethics, and outlooks* (Suchman, 1995). For example, his predicted death toll has shifted repeatedly, based on "*which model catches his eye at any given time*" (Clench, 2020).

Although there were 60 confirmed cases in the US at the end of February, Trump claimed an imminent decrease: "*We're going down, not up. We're going very substantially down, not up*" (Clench, 2020). This statement contradicted US health officials. Trump also compared the virus to influenza and has repeatedly denied any issues that need to be fixed. He has demonstrated combative and defensive behaviour, *disregarding ethics*, ridiculing expert opinion and advice, and labelling the expectations about the spread of the virus in the US as "hysteria" (Clench, 2020). When the number of cases started to rise, Trump sent contradictory messages: "*I've always known this is a, this is a real, this is a pandemic; "I felt it was a pandemic long before it was called a pandemic; "I've always viewed it as serious."*" (Clench, 2020). Consequently, he has delegitimized previous actions, decisions, and communication statements by *jeopardizing accomplishments*. Trump has lost all credibility, because his previous dismissals of the seriousness of the crisis are on the record, yet he denies them. According to immunology professor Kristian Andersen, the cause of the outbreak in the US has been the wrong approach

to face it: *"It means that we missed the boat early on, and the vast majority in this country is coming from domestic spread"* (Clench, 2020). Officials have not implemented measures to contain the virus appropriately, for example: *"Trump restricted some travel from China at the start of February, but waited until March 11 to ban travel from Europe"* (Clench, 2020).

An evident element of Trump's approach was characterized by an unclear communication strategy, making claims that were not credible, showing lack of reliability and responsibility, and *jeopardizing propriety and assumptions*. He has fluctuated between different messages, predictions, and priorities (Clench, 2020). For example, he has confirmed the need to have the American economy *"opened up and raring to go"* by Easter. However, after some days, he extended the Federal Government's social distancing guidelines for a longer period (Clench, 2020). He has advised Americans to comply with social distancing rules, and then has showed support for people protesting against state governors for implementing them, providing evidence on disrupting legitimacy and *jeopardizing accomplishments*. Trump provides examples of legitimacy disruption strategies in his communication statements. For example, he has encouraged others to wear facemasks. However, he has often publicly refused to wear a facemask himself. In February, he praised China for its "transparency", but has subsequently blamed China for the pandemic (Clench, 2020). Furthermore, Trump defines himself as the absolute authority, and in this capacity attacks the governors of some US states (Clench, 2020). In this way, he undermines the legitimacy of governors' actions.

According to Campbell (2020), Trump has failed his political leadership tests during the Covid-19 pandemic, because he has rejected genuine experts, and he was motivated more by his own self-interests than those of Americans. Arguably, the US has had to deal with two disasters, namely the Covid-19 crisis, as well as Trump's approach to the crisis.

Broadly, Trump's approach provides counterfactual evidence on the importance of an effective communication strategy based on clear and consistent messages during a crisis to maintain pragmatic, moral, and cognitive legitimacy, in order to generate support, acceptance, and trust among stakeholders (Suchman, 1995).

LESSONS LEARNED

Table 2 summarizes the key features of NZ Prime Minister Ardern's communication strategies, and US President Trumps' communication failings. Drawing upon our extended legitimacy theory framework, we show how these strategies can maintain or disrupt legitimacy among key audiences. Ardern's strategy is based on maintaining legitimacy among key audiences by perceiving change and protecting accomplishments (Suchman, 1995). Particularly, controlling the narrative, making data freely available in real-time, ensuring that no-one says anything contradictory, and acknowledging problems maintain pragmatic legitimacy. These strategies focuses on policing reliability, stockpiling trust, and communicating honestly. Ardern maintained moral legitimacy by repeatedly stating that everyone has access to the same information she has, that all decisions was based on data and advice from experts, ensuring that the same experts are always referred to, delivering a consistent message, committing to fixing problems, being positive, and complementing New Zealanders for their efforts. These strategies focuses on policing responsibility, stockpiling esteem, and communicating authoritatively. Ardern maintained cognitive legitimacy by being available to answer questions, ensuring that the same data is always referred to, that the experts did not speak out of turn, and by praising teamwork. These strategies focuses on policing simplicity, speaking matter-of-factly, and stockpiling interconnections.

Conversely, US President Trump's communications disrupted legitimacy among key audiences by ignoring change and jeopardizing accomplishments. Specifically, Trump disrupts pragmatic legitimacy with communications inconsistent with data, by delivering contradictory messages, and denying problems. These strategies dissociate reliability, disconnect trust, and communicate unfairly. Trump disrupts moral legitimacy by flaunting superiority in misinterpreting information, discrediting experts, going off-script and making contradictory statements, denying science and that there are problems to fix, ridiculing expert opinion, and by being negative. These strategies dissociate responsibility, communicate unreliably, and disconnect esteem. Trump disrupts cognitive legitimacy by blaming governors and health officials, being combative and defensive, misusing data, and being unable to control the narrative. These strategies dissociate simplicity, speak inaccurately, and disconnect interconnections.

From an organizational perspective, these communication strategies provide insightful lessons. Organizations need to engage with their audiences, establish a dialogue, and manage accounting and accountability issues (Merkl-Davies and Brennan, 2017). Organizations often deal with crises, and top management can learn from the communication and accounting strategies of successful politicians. Successful communication strategies during crisis times explain the decisions made and the action required from stakeholders. Effective communication approaches based on legitimacy maintenance strategies among key stakeholders ensures engagement, consensus, and strategic efficacy (De Villiers and van Staden, 2011). Effective communication entails communicating honestly, ensuring open-data access, considering multiple stakeholders' interests, tastes, and opinions in organizational decision-making processes, championing reliability and trust, striving for a straightforward approach to pragmatic demands. In addition, organizational leaders need to communicate authoritatively, rely on numerical and evidence-based data, balance multiple stakeholders' ethics, pursue a professional and responsible approach, and master a positive attitude in order to recognize moral concerns. They also need to communicate accurately, ensure that stakeholders believe in the necessity of decisions and measures taken, co-opt multiple viewpoints strategically, leverage on teamwork efforts, foster approachable, conscientious and

Table 2: Communication strategies compared and links to theory drawn

NZ Ardern's Communication Strategy	US Trump's Communication Strategy	Strategies to maintain/ disrupt legitimacy	Lessons for organizations
<ul style="list-style-type: none"> Control the narrative Make data available – freely and timely Ensure that no-one else says anything contradictory Acknowledge problems 	<ul style="list-style-type: none"> Contradict others, e.g. Dr. Fauci Statements contradict data Deliver contradictory messages Deny any issues 	<p>Pragmatic legitimacy Protect vs. jeopardize exchanges</p> <ul style="list-style-type: none"> Police vs. dissociate reliability Communicate honestly vs. unfairly Stockpile vs. disconnect trust <p>Monitor vs. disregard interests/tastes</p> <ul style="list-style-type: none"> Consult vs. undermine opinion leaders 	<ul style="list-style-type: none"> Communicate honestly Ensure open data access Embody multiple stakeholders' interests, tastes, and opinions Champion reliability and trust Strive for straightforward approach
<ul style="list-style-type: none"> Repeatedly state that everyone has access to the same information she has Ensure that the same experts are always referred to Deliver a consistent message Commit to fixing problems Repeatedly state that all decisions will be based on data and advice from experts Be positive and complement New Zealanders 	<ul style="list-style-type: none"> Flaunt a superiority attitude in interpreting information Discredit experts' statement and research Go off script and say different things at different times Deny there are problems to fix Deny science and ridicule expert opinion Negative, blame the WHO, China 	<p>Moral legitimacy Protect vs. jeopardize propriety</p> <ul style="list-style-type: none"> Police vs. dissociate responsibility Communicate authoritatively vs. unreliably Stockpile vs. disconnect esteem <p>Monitor vs. disregard ethics</p> <ul style="list-style-type: none"> Consult vs. undermine professionals 	<ul style="list-style-type: none"> Communicate authoritatively Rely on numerical and evidence-based data Balance multiple stakeholders' ethical concerns Pursue professionalization Propel responsibility Master positive attitude and effective work approach
<ul style="list-style-type: none"> We, together, as a team, work to defeat the common enemy Be available to answer questions Ensure that the same data is always referred to Ensure that the experts do not speak out of turn 	<ul style="list-style-type: none"> Blame governors, health officials Combative and defensive Misuse data Cannot control experts, as they have been alienated 	<p>Cognitive legitimacy Protect vs. jeopardize assumptions</p> <ul style="list-style-type: none"> Police vs. dissociate simplicity Speak matter-of-factly vs. inaccurately Stockpile vs. disconnect interconnections <p>Monitor vs. disregard outlooks</p> <ul style="list-style-type: none"> Consult vs. undermine sceptics 	<ul style="list-style-type: none"> Communicate accurately Ensure that stakeholders believe in the necessity of decisions and measures taken Co-opt multiple viewpoints strategically Leverage on team-work efforts Foster approachable, conscientious and supportive behaviour

Source: Authors' elaboration.

supportive behaviour to perceive cognitive underpinnings. By following these strategies, they ensure buy-in from employees and other stakeholders, and they can emerge in a stronger position than before the crisis.

CONCLUDING REMARKS

Organizational leaders who use effective communication that rely on numbers and reliable data can weather a crisis, enhance legitimacy and accountability, and harness stakeholder. Leaders can maximize this potential by following NZ Prime Minister Jacinda Ardern's strategies during the Covid-19 crisis, as codified and summarized in Table 2. US President Donald Trump provides a counterpoint, demonstrating the consequences of doing the opposite. To illustrate, Ardern's popularity as preferred Prime Minister increased from 39% in February to 54% in June 2020 (Cheng, 2020; Trevett, 2020b) and her party won the general election later that year, while Trump's presidential job approval ratings decreased from 49% to 38% during the same timeframe (Gallup, 2020) and he lost the presidency later that year while his party subsequently lost control of the senate.

This paper contributes to the accounting literature on communication strategies in the face of a crisis by showing how organizations and organizational leaders can learn from the communication strategies adopted by political leaders (Merkl-Davies and Brennan, 2017). Organizations are often challenged to deal with crises, e.g. environmental crises (De Villiers and Van Staden, 2011). This study provides practical evidence on how to positively leverage a crisis by coming across as being accountable, to ensure the buy-in and cooperation of stakeholders, and greater authority for organizational leaders. Trump's disruption strategy worked to some extent, but ultimately failed during the Covid19 crisis. Trump did not only deny responsibility for the crisis, which is the deny strategy that Suchman (1995) envisaged. Trump went further and firstly denied that there was a crisis at all, and secondly tried to disrupt the legitimacy of others, e.g. his political opponents, health scientists, the Chinese government, and the WHO, in order to enhance his own legitimacy. This paper also answers the call for the refinement of legitimacy theory (Deegan, 2019) by developing a theoretical framework to facilitate a comparison of strategies that maintain and disrupt legitimacy among key audiences. Although loss of legitimacy has been acknowledged in the prior literature, disruption has not formed part of legitimacy theory frameworks before.

We call on future research to refine our codification of successful communication strategies in the face of crises, as well as the use and the refinement of our theoretical framework. Our framework can, e.g. be used to examine research questions that relate to forming a better understanding of the activities of activists, pressure groups, and stakeholders who oppose organizational agenda. The flow of information based on accounting numbers and reporting reflects the significance which organisations accord to different stakeholders (Goddard and Assad, 2005). Therefore, future accounting research can also investigate how these strategies translate into an organizational setting and how these maintaining/disrupting legitimacy strategies enhance/threaten accountability.

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