Accountability as mourning: Accounting for death in the time of COVID-19☆

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ABSTRACT

In view of the increasing coronavirus death toll around the globe, centralized governments have been put under the spotlight to account for the deaths in the sovereign states they represent. But could it be a problem if we simply hold governments accountable for deaths by demanding accurate and transparent accounting of the total? Is there a better way to account for deaths in a pandemic without ignoring the pathos of loss and undermining our capacity to act spontaneously? I engage with these questions by looking at how the ethics/politics of death, as two sides of the same coin, affect our understanding of accountability in the time of COVID-19. I distinguish between two types of accountability that correspond to the two meanings of "account for": "to explain the reason or the cause of something" and "to form part of a total" (Cambridge Dictionary[1]). The second type of accountability, informed by a Deleuzian ethics of death, is explored through an interpretative case study of accounting for the deaths in Wuhan, where the global pandemic began. It shows that accountability is essentially a freedom-enabled endeavour to account for deaths through our repetition in mourning, which forms part of honouring the dead, the dying and the living. This new configuration implies that a more radical form of accounting is needed in order to appreciate the value of life and be mindful of the socio-psychological costs associated with deaths.

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1. Introduction

First detected in the central Chinese city of Wuhan in late December 2019, the coronavirus has since spread far beyond the country's borders, inflecting more than 4 million people and killing at least 280,000 people across the globe by 10th May2020[2]. The US government, amongst other Western governments, has fiercely criticized China for covering up the true extent of the COVID-19 outbreak by under-reporting the infection and death count. Since releasing new figures that increased the death toll in Wuhan by 50 per cent, Beijing has rejected such criticism. Nonetheless, the change in the data does not seem to have eased the concern about the accuracy of the figures reported by the Chinese government, since the death toll in Wuhan is still out of line with that in

countries where the COVID-19 has taken hold. The US President, Donald Trump, for example, claims that China's coronavirus death toll is "far higher"[3] than what the country has confirmed, and asserts that the US death toll is "not even close" to China's. His administration has repeatedly expressed concerns and doubts about the transparency of the accounting of deaths supplied by the Chinese government.

At the same time, nationalism and anti-foreign sentiments, backed up by state media and some government officials, are running high in China. As the number of new infections dropped in China and surged abroad, the state media touted China's success in defeating the virus while highlighting the incompetency and failure of other governments. For instance, Hu Xijin is editor-in-chief of the *Global Times*, a daily newspaper published under the auspices of the Chinese Communist Party and known for commenting on international issues from a nationalistic perspective. In a recent commentary, Mr. Hu wrote sarcastically[4] about people in Europe and

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[3] https://economictimes.indiatimes.com/news/international/world-news/trump-says-china-coronavirus-toll-far-higher-than-admitted/articleshow/75210959.cms?from=mdr.
[4] https://news.sina.com.cn/w/2020-04-08/doc-iimxxsth4183357.shtml.

the US, referring to them as "most tolerant, considering how their government has so badly fumbled the virus outbreak that has caused so many deaths". By contrast, he asserted that "China has had the fewest casualties in relation to population size" and then warned that if there are any "accusations and smears against China, Chinese people must not be fooled by any of them."

No matter how unhelpful it seems to be, the US-China blame game leaves us with the impression that governments should be held accountable for the number of deaths in the COVID-19 outbreak. Central to this assumption is the issue of accountability. To say that individuals or organizations should be accountable for particular events or actions is to hold certain expectations that these persons or organizations should be able and obliged to *explain*, *justify,* and *take responsibility for* them (Cooper and Owen, 2007: cited in Messner, 2009, p. 918). While discussions on accountability are often dominated by a concern for stakeholders of a specific corporation, I would argue that demands for greater social accountability could have been framed more widely to include the general public. In the context of the COVID-19 outbreak, what does it mean if we hold a government accountable for the number of deaths that have occurred in its sovereign state? Is the emphasis on accurate and transparent accounting numbers adequate to account for the deaths? If not, what else can we say about accountability in a global pandemic? And finally, how can we provide a decent account of the dead in the COVID-19 outbreak, especially in the case of Wuhan, where the global pandemic began?

In this article, I problematize the view that secretly equates accountability with a government's efforts to ensure the accuracy and transparency of the calculations and measurement of a nation's deaths by revealing the underlying mechanism that endorses them. I argue that this calculative form of accountability conforms to the power and interests of a biopolitical regime of governing death in the time of COVID-19 (Agamben, 1998). It places accountability on an accountable subject who is expected to provide a convincing account even in situations where this is extremely difficult or impossible. This raises the concern that Messner (2009) refers to when he speaks of the "limits of accountability". As we demand this "impossibility", "accountability as transparency" may ironically render the dead invisible and unanswerable, and tolerates attempts to tokenize the number of deaths politically, to fuel nationalistic sentiments that encourage accounting number-focused 'blame games' between different governments, and to entrap us in a win-lose mindset. Altogether this political dimension of death could open the door to the justification or even normalization of interventions and procedures against COVID-19 through establishing death as a state of exception, a threat to be overcome. In this way, the calculative form of accountability implied in the "accountability as transparency" configuration devours and dilutes our sorrow and suffering as well as undermines our capacity to act spontaneously when we might have instead 'faced up' to death and confronted our vulnerabilities together (Le Theule, Lambert, & Morales, 2020).

As an alternative, I introduce a Deleuzian ethics of death that allows us to conceptualize "accountability as mourning" through recalling the online diaries of a Wuhan-based writer, Fang Fang, during the city's lockdown period. I want to show that, based on my mobile ethnography, it was not only Fang Fang but also ordinary citizens in China engaged in the repetition of mourning that captured the pathos of loss and enacted creative problem solving in life and for life in Wuhan. It therefore compensated for what had been completely ignored in the official accounts of the deaths propelled by nationalistic sentiments in China. Accountability as mourning highlights our vulnerability in precarious situations and helps us better understand our attitudes to the limits of our existence, our own mortality and the mortality of the other. Fundamentally, this freedom-enabled form of accountability takes the

multiplicity of death seriously by rendering the dead visible and relational. It thus makes our mutual responsibilities to each other all the more obvious, and makes ethical encounters and the formation of genuine ties between us possible. This new configuration is essentially about the practice of accountability that reacts to the mood of our time and allows us to act in the world spontaneously.

This article seeks to reveal the limits and the potential of accountability in a global pandemic through the lens of the ethics/politics of death. In what follows, I review the relevant literature before introducing an interpretative case study informed by my mobile ethnography on different social media platforms. I then present the findings that detail how a Deleuzian ethics of death can inform our understanding of a freedom-enabled form of accountability through localized and personalized testimonies of bearing witness to deaths in Wuhan. Next, the contributions and implications of this study are laid out in the discussion, followed by some concluding remarks.

2. Literature review

The notion of accountability is regularly drawn upon in the accounting literature (Messner, 2009). Although there are various discipline-specific representations of accountability (Sinclair, 1995), it denotes, in general, the exchange of reasons for conduct. To give an account is a moral practice, since it is essentially about asking someone to enact discourses of responsibility for his or her behavior. In recent years, critical accounting scholars have gone further with this notion of accountability and have problematized the political dimension of death. Studies have examined the role of accounting in the holocaust, in wars and in the process of organizing death (Chwastiak, 2008; Funnell, 1998; Le Theule et al., 2020), and have explored the dysfunctions and limits of accountability from an ethical/moral perspective (see McKernan, 2012; Messner, 2009; Roberts, 2009; Shearer, 2002). Building upon this work, I consider how we could approach accountability in the setting of a pandemic. Below I review two different approaches to conceptualizing accountability in relation to the ethics/politics of death.

2.1. Accountability as transparency: the biopolitical governance of death

While Foucault (2004) conceptualizes biopolitics as power over life, Agamben (1998) reminds us that biopolitics in its final ramifications can extend power to the very site of death (cited in Le Theule et al., 2020). Governments are not dedicated to death but to saving and protecting life. However, life in the COVID-19 outbreak is assumed to be constantly exposed to death due to the difficulty of containing, and the impossibility of eliminating the virus. Death, in this regard, is understood to threaten the governmentality of life, a threat which should be overcome. In a context dedicated to biopolitics such as the COVID-19 outbreak, the political dimension of death decides that the intrusion of death is disruptive, since it is not only a source of fear and anxiety, but also an indication of the failure or limitations of the biopolitical regime. For this reason, it is not difficult to predict that governments, whenever they are held responsible for reporting or accounting for deaths, will be very keen to demonstrate their efforts to keep the death tally as low as possible.

When it proves impossible to keep the number of deaths low, governments want mostly to excuse themselves through other calculations and measurements, and simultaneously, to downplay the socio-psychological impact of death by ignoring the pathos of loss and pretending that deaths belong to an invisible and unanswerable world (Chwastiak, 2008; Funnell, 1998). For example, the

official death toll due to coronavirus depends in part on decisions as to whether COVID-19 is recorded on the death certificate. No matter how worrisome a patient's symptoms seem to be, s/he will not be confirmed as a COVID-19 case without being tested. Even if this person dies, his/her case is not going to be recorded as a death related to coronavirus without testing. In fact, the entire process of testing, diagnosing, confirming, curing, recording, and reporting is political, subject to judgments on what coronavirus is or what it does to us.

However, governments' attempts at governing death as a "state of exception" (Agamben, 1998), despite a feeling of powerlessness, do not destabilize sovereign power but instead serve only to establish the exceptional as a naturalized norm. To a great extent, the political dimension of death, which renders death a temporary threat to be overcome within a definitive timeframe, justifies or even normalizes exceptional measures and procedures, such as biotechnological interventions and the corresponding financial decisions. Since governments are held accountable for explaining the causes of death, the number of deaths is then taken as a country's performance indicator or a political leader's political token in a win-lose mindset: the more favourable the calculations and measurements are, the more "successful" or "competent" the governing bodies behind the biopolitical regime seem to be. This is why when the death tally is a relatively large number, we constantly hear politicians talking about the demographics of a country, population density, or the percentage of people with underlying health conditions (e.g. obesity, diabetes, heart problems). All of these prefabricated calculations and measurements serve the purpose of making political leaders or the governments they represent "less incompetent".

Equating accountability with transparency in the above context allows governments to use transparency as a regulatory instrument that presupposes its capacities to counter opaqueness or conquer the unknown (Roberts, 2009). The implication of this equation is that a calculative form of accountability should be promoted whatever the context, to make the causes of death transparent: the death toll, the mortality rate, the hospitalized figures, the demographic information etc. Nonetheless, little has been said about the power and interests behind the calculations and measurements that make death - its processes and consequences or its impact and cost - under some circumstances transparent, but others not (Messner, 2009). Transparency as a form of accountability presupposes that death is a state of exception. It justifies, or even normalizes, the corresponding interventions to be taken to control the virus, including both bio-physical and bio-technological interventions and procedures. Such interventions include, for example, widespread testing/tracing, social distancing/lockdown, stockpiling of personal and protection equipment, and digital surveillance, together with the resources required to implement those interventions. With every failure of the biopolitical regime for governing death, people are still told to rely on investing in yet further transparency as the assumed remedy for those failures, without acknowledging the impossibility for the governing bodies behind the biopolitical regime to be fully transparent to themselves and others (Roberts, 2009).

Now if we go back and think again about Hu Xijin's nationalistic account of death, we can easily conclude that he has applied "accountability as transparency" to its full advantage by referring to the "fewest casualties in relation to population size" in China's case. Against a background of arising global nationalism, President Trump's criticism of China's under-reporting of the death toll and

infection does not seem so convincing because he has applied exactly the same logic elsewhere, for example, by saying "we have more cases than anybody in the world" because "we do more testing" and "If we didn't do any testing, we would have very few cases".[5] As long as we conceptualize transparency as a form of accountability and demand it from government, this calculative form of accountability will naturally involve a simplistic abstraction and de-contextualization from the complexity of the pandemic, promote blame games, and transform any government's agenda into the mere management of deaths as a performance indicator. As Devi Sridhar, professor of global health at the University of Edinburgh, points out, "Every government in the world has the incentives to downplay the number of deaths and hide the extent of the outbreak to its own people and to the world".[6] Table 1 summarizes the relationship between the biologcal governance of death and accountability as transparency.

As Table 1 shows, my main concern with this calculative form of accountability, informed by a biological regime of governing death in the COVID-19 outbreak, is that it conforms to power and interests that establish death as a state of exception, and helps justify or even normalize interventions[7] and procedures through "prefabricated" technologies for the calculation and measurement of death. This configuration thus devours and dilutes our sorrow and suffering by making accounting largely blind to affect and to the socio-psychological costs associated with death. As Le Theule et al. (2020) remind us, only when 'facing up' to death can we take issue with this political dimension of death by acknowledging our vulnerability and the significance of our feelings of finitude. The acceptance of vulnerability, our own and others' may prompt us to do something about death in our own capacity without according the supremacy of sovereign states or conforming to the biopolitical regime that they endorse. And this is precisely the reason why we need to find an alternative conceptualization of accountability that can help us step out of a win-lose mentality, reveal how exposed we are to precarious situations, and confront our vulnerability so as to encourage more ethical encounters and genuine ties between people.

2.2. Accountability as mourning: a Deleuzian ethics of death

The call for more ethical encounters and genuine ties between people during a global pandemic requires us to reconsider death as an important starting point for examining morality and ethics, in terms of both individual dilemmas and social practices. In what follows, I develop the ethics of death using Deleuze's philosophy of repetition in time, and try to show that this Deleuzian ethics of death can allow us to understand our attitude to our time-limited existence, our own mortality and the mortality of others.

The construct of time that Deleuze discusses in *Difference and Repetition* and extends in *Cinema 2* depends on his distinctive and ontologically infused notion of repetition. For Deleuze (1968/1994), repetition is not something that happens in time but concerns the preconscious and unconscious conditions that produce our sense of time. Deleuze points to three syntheses which produce this sense of time, namely, the syntheses of habit, memory and future. The last synthesis, which he developed from the Nietzschean concept of eternal return, is considered the most superior because "the future

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Table 1
Accountability as transparency informed by the political dimension of death.

Hu Xijin's nationalistic account of death (the biopolitical governance of death)	Accountability as transparency (Rendering the dead invisible and unanswerable)
- Death as a temporary threat to be overcome within a definitive timeframe	- Establishing death as a state of exception, Justifying and even normalizing interventions and procedures (bio-physical & financial) against COVID-19 to make death less disruptive
- The number of deaths (accounting numbers) as a performance indicator or political token set in a win-lose mindset	- Promoting a calculative form of accountability that conforms to power and interests, prefabricated to the technologies of calculation and measurement
- Oblivion of the pathos of loss	- Blinding accounting to affect and to the social-psychological costs associated with death

subordinates the other two to itself and strips them of their autonomy" (p.122). While habit returns the same in each instance and memory deals with the creation of identity by allowing experience to be remembered, the eternal return forbids the return of the identical because it presupposes a world in which existing identities have been destabilized. As the passively synthesized form of time, the eternal return always brings back the repressed modes of existence, which are often blocked by our voluntary memory and marked by existing identities. In other words, what returns is an aborted self from a preconscious and unconscious process of repetition, which is out of sync with the ego. Since the unconscious is ignorant of time, like a nightmare that does not follow a linear time structure, it offers an untimely element that can cut through our experience, making room for the aborted subject that has never managed to become a being. By virtue of destabilizing the identities of the ego, this being is always just becoming, differing-from-itself.

In his autobiographical novel *In Search of Lost time*, Proust describes at length the narrator's mourning for his beloved grandmother's death, enacted by his involuntary memory.[8] Deleuze proposes that the idea of death in this description can be considered as an effect of confusion in which the "amplitude of the forced movement is as much taken up by the living as by the dead, all are dying, half dead, or racing to the grave" (p.159). In fact, the delay between his grandmother's burial and the narrator's confrontation with her death a year later in the form of a flashback image (the preconscious) and a consequent nightmare (the unconscious) becomes the necessary conditions for the forced movement to occur. Despite being taken aback by the emptiness of his dead grandmother's image in his involuntary evocation, the narrator still hopes that his grandmother's love will continue to live within him. The imagination of being inhabited by the dead leads to the state of permanent mourning, which allows the narrator to connect to his grandmother in different ways and to genuinely remember her through suffering and ruptures.

Our experience of death, as a repetition of the death drive inherent in the living, is the most common of occurrences in the forced movement of involuntary memory made possible by the preconscious and unconscious conditions, and this is because **death is in life and for life** (Deleuze, 1968/1994). In other words, life is

characterized by death, to the extent that it is run through with experiences that destabilize the identities of the ego. Mourning, in the sense of being 'inhabited' or affected by the dead from within, allows us to turn back in time to face up to death. Indeed, our return to the totality of the past, as Proust's narrator did in mourning for his grandmother, allows us to meet the experience of death without dividing: we understand that we too will die, we are dying and we may already be dead although still living. Importantly, this death drive does not anticipate death but instead enacts mortality as the condition for our free action in the world in that the repetition in mourning compels us to take the multiplicity of death seriously. There must be multiple moral sentiments, perspectives, and subjects of death-in-and-for-life returned that deserve a much more considerable place than we reserved for the dead in space. Because the repetition occurs spiritually and ontologically, we can make death visible, relational, and co-extensive with life, rather than rendering the dead invisible and unanswerable.

The role of the repetition in mourning is that it allows us to consider death as an unfolding event, an ongoing and non-decisive process without subsuming it by a date, being tied to a particular subject, or treated as an impossibility. This brings us to a Deleuzian ethics of death, which is built on the premise that death is a part of life: witnessing the death of someone enacts the death drive inherent in all life and transfigures the living by bringing about multiple subjects, perspectives, and moral sentiments of death-in-and-for-life, and simultaneously, destabilizing the identities of the ego as well as generating spontaneous (re-)actions. This Deleuzian ethics informs accountability and then allows us to account for the deaths in a global pandemic without ignoring the pathos of loss and undermining our capacity to act spontaneously.

To conceptualize accountability as the repetition in mourning: first, we need to acknowledge death as an unfolding event and a non-definitive process, and recognize the repetition in mourning as integral to honoring the dead, the dying and the living. Second, accountability as mourning prioritizes the quality of individually experienced deaths as pure difference, superior to any existing identities and therefore as something that cannot be reduced to any prefabricated technology of calculation and measurement. This kind of accountability aims at enabling our freedom to produce personal testimonies by bearing witness to death and reacting to it spontaneously through our actions. Third, in the repetition of mourning, we do not have to suppress our pathos of loss: the death drive that is present in all life and the suffering and ruptures within us. Instead, we can call for a form of reporting that reacts to the mood of our time and keeps in mind the socio-psychological costs associated with death.

In fact, critical accounting scholars have long argued that we should use accounting and accountability to raise the level of responsibility for ourselves and others through extending social accounting (Messner, 2009; Roberts, 2009; Shearer, 2002), and yet, this task "is impossibly difficult, endless" since we know that such extensions are likely to collapse into extraneously imposed calculative forms of accountability in the end (McKernan, 2012, p. 270). One possibility for carrying forward or extending the project of

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[8] An involuntary memory, i.e. a flashback image of his grandmother bending down to help him take off his shoes, occurred to Marcel (the narrator) when he was bending down to perform the same action on one evening, a year after his grandmother's burial. It happened suddenly without any conscious provocations. The reality of his grandmother's death had not caught up with him emotionally until this instant. The involuntary recollection of the past, including a consequent nightmare about his grandmother's distorted face, was never consciously lived by Marcel. It had only existed outside his consciousness, repressed or blocked by his voluntary memory. In the delayed confrontation with his grandmother's death, Marcel was not the subject of that experience; it was an other, who, instead of making Marcel feel good about himself, challenged or undermined his notions of purposes and meanings in life and for life until he came to terms with the co-existence in himself of love and suffering through the repetition in mourning. Indeed, the repetition of the death drive, underlined by a passive synthesis, brings about different subjects, perspectives, and sentiments that destabilize Marcel's existing identities (see Artemenko, 2017).

enhancing responsibility for the other in the domain of accountability is to encourage greater use of accountabilities that open relations with the other (*ibid*). Indeed, configuring "accountability as mourning" in the context of the COVID-19 outbreak is just such an endeavour: it allows us to take seriously the narrative accounts produced by individuals who have borne witness to deaths in the community of which they are part.

These narratives are actually self-standing testimonies that differ from the official accounts of death, something that the latter in themselves could never produce. Testimony is personal and we can begin to preserve the preconscious and unconscious space in accounts for the personal voice, which tends to affect the calculative form of accountability from the other end. We are invited but never forced to trust in testimony, because it is always possible for us to use our own discretion to "audit" by comparing, tracing, and reading in between testimonies. More importantly, we are free to act upon those testimonies that affect us as our being-in-the-world. Testimony thus opens a relationship with the other by making room for a future that no-one can take control of, but we can instead make ourselves more open to, i.e. living in a less repressed mode, and becoming more responsive to each other's needs. Through this kind of ethical exchange, we can build genuine ties with each other and intensify our shared moral sentiments, including our feeling of vulnerability, to do something together in life and for life.

3. Methodology

This is an interpretive case study (Walsham, 2006) based on my online ethnography between 23rd January and 28th March 2020, a period roughly the same as Wuhan's lockdown. In recent years, various forms of online ethnography have been developed, each identified by a different label: virtual ethnography (Hine, 2000), netnography (Kozinets, 2010), digital ethnography (Murphy, 2008), and ethnography of the virtual worlds (Boellstorff, Nardi, Pearce, & Taylor, 2012), to name but a few. The upsurge of online ethnography, despite nuanced differences and foci between different forms, corresponds to the widespread diffusion of social media, and the need to study the everyday practices of people via the Internet. Nonetheless, Rogers (2013) who studies the paradigms of digital methods, has invited researchers to consider the Internet not so much as an object of study, but as a source of new methods and languages for understanding contemporary society (Caliandro, 2017).

In response to Roger's invitation, Hine (2015) has developed a new approach to online multi-sited ethnography, which she calls mobile ethnography. Hine (2015, p.15) suggests that mobile ethnography is not "proper ethnography" in the sense of applying the traditional ethnographic techniques and concepts faithfully to the digital domain (Hine, 2000), yet it is an ethnographic technique that is "compatible with an ethnographic urge to understand the object of inquiry from multiple perspectives". Hine (2011) advocates the use of a variety of social media platforms and suggests taking advantage of the Internet's "native techniques" to locate relevant connections and explore the meaning-making practices of an object of inquiry that unfolds over time, which is exactly what I did with this interpretive case. Table 2 gives the details of the research design.

Weibo[9] provides people with a new means of interaction and materializes new forms of sociality. Specifically, it provided me with exactly the tools I needed for measuring those new forms of

social interactions through its functions - mention (@), repost and hashtag (#) functions - and through the flows of communication, which are similar to the patterns identified by Latour (2007) in his Actor-Network Theory. Crucially, my daily immersion in the 'habitus' of Weibo allowed me to identify online crowds (Caliandro, 2017), who gather, behave, and act collectively on the basis of affective intensities, i.e. explicit expressions within the text of a specific online content of bodily reactions to certain dramatic events, and the production of corresponding effects on the Internet. For example, I identify two crowds[10] motivated by different affective patterns in their accounting for the deaths in Wuhan: one crowd was affected more or less by nationalistic feelings and anti-foreign sentiments. They defended the government's policies and decisions by frequently mentioning @ Hu Xijin and the news coverage that had appeared in the state-media, while the other crowd was influenced more by humanitarian principles, and cited @ Fang Fang amongst other liberal writers and well-known investigative journalists (e.g. Chai Jing), or expressed more confidence in media outlets (e.g. Caixin) that strive for independent reporting and professionalism in China. These patterns directed my attention to Fang Fang's personal blog on Caixin and Hu Xijin's Observation, a subscription account on WeChat,[11] in order to better understand the background of the affective patterns identified.

The data corpus of this study consists of three sources of information. First, my daily participant observations on Weibo started from browsing topics of the day with hashtags. Weibo hashtags have their own page on top of which the hashtag is displayed, showing how many people have viewed the hashtag and how many comments the hashtag is tagged in; a Super Topic is one that goes beyond the hashtag. It is basically a community account where information of all sorts is shared and organized; people can 'follow' a Super Topic and they can also 'sign in'. For example, it carried a Super Topic for coronavirus patients that allowed infected individuals and their families with no access to hospital resources to seek help online. Around mid-February, it had gained 374,000 followers, with around 1000 posts being read 830 million times in total. Under a hashtag page or a Super Topic section, one can expect opinion pieces, hot articles, or photos. All in all, I collected 80 posts over two months, and I took brief notes recording why the piece had struck me in the first instance. I then converged the topics into 11 themes (see Appendix I) and counted the number of articles under each theme. I did two things with those articles: I shared these articles on my personal blog with my social network contacts, and aware of the heavy Internet censorship in China, I also saved them on my laptop. It turned out that 46 of the 80 articles were removed or deleted for censorship purpose. I provide an example of the original article shared on my personal micro-blog before it had been removed (see Appendix II). The frequency counts of the removed articles clearly indicate the sensitivity of the topics discussed and the division of opinion.

The division of opinion then led me to Fang Fang's online diaries and Hu Xijin's subscription account on WeChat. I frequently consulted those pieces, and extracted and highlighted segments in relation to the themes extracted (theme-oriented coding) before pursuing "diffractive" analysis. Diffractive analysis is a methodological practice informed by Barad's (2007) concept of diffraction and Deleuze, 1990 concept of plugging-in. Barad points out that

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[9] Weibo is a Chinese microblogging website, known as the Chinese version of Twitter.

[10] There were overlaps between the two crowds, so the actual coding process was not about working out differences between crowds but about understanding in-depth the dramatic events that both crowds had reacted to affectively and the grounded perspectives they had expressed, including overlaps and inconsistencies.

[11] WeChat is a Chinese multi-purpose messaging, social media and mobile app, known as the Chinese version of WhatsApp.

Table 2
Research design: an interpretive case study informed by a mobile ethnography.

Content (Number)	Multi-sited ethnography	Data collection	Data analysis
Posts saved and shared (80)	Articles or opinion pieces under a hashtag (#) or a Super Topic page on Weibo	Daily participant observation and notes-taking	Topic classification, frequency count, and diffractive analysis
Fang Fang's diaries (60)	Fangfang.blog.caixin.com	Frequent consultations, extracted, and highlighted	Theme-oriented coding, followed by diffractive analysis (the 'plugging-in' interpretation)
Hu Xinjin's articles (39)	WeChat account ("Hu Xijin Observation") subscription		

when qualitative researchers rely too much on their reflections on the themes of mirroring and sameness in the coding, they may lose sight of diffraction, marked by patterns of difference. A diffractive reading of the data is therefore required to allow for multiple theoretical insights, which move the qualitative analysis away from one's habitual normative readings (produced by by coding, for example) and instead create room for a plugging in of ideas, fragments, theory, selves, sensations, etc. (Mazzei, 2014). For example, in reading the data segments that I had extracted and highlighted from different sources, I "plugged in" my desire as well as my intellectual exposure to (feminist) poststructuralist theory to present narrative accounts that had been marginalized by mainstream news outlets.

Specifically, when pursuing diffractive analysis, I asked how my desire and intellectual exposure interacted with the other bodies at stake (e.g. doctors and nurses, public health authorities at all levels, volunteers, patients, etc.) and produce subjectivities and performative enactments that had not previously been considered. For instance, when I was reading in Fang Fang's diary about the death of a nurse, named Liang Xiaoxia, I could not help linking it to posts on Weibo, such as, "zero infection of medics who came from other provinces to support Wuhan", or "the cause of Liang's death was an exhaustion-induced coma which had nothing to do with covering up". My poststructuralist background oriented me towards this kind of "non relation" (Foucault, 1980), which is still a relationship, only one of a deeper sort, which was linked to the collective unconscious. And this way of thinking can easily travel to other narrative accounts provided by different bodies regarding related but different matters, for instance, female nurses with shaved heads, or female medics' frustrated need for sanitary pads and adult diapers. Below I present the interpretive case study.

4. Accounting for death in Wuhan during the COVID-19 outbreak

A nationalistic account of the deaths tells the story that the Chinese state-run system is not afraid to issue peremptory orders to save lives. It is now widely recognized that the Chinese government hid the disease until 19th January 2020 and that the Chinese people were enraged about the cover-up. To ease the anger and turn around the situation of turmoil, China's mainstream newspaper and major social media sites carefully plotted a triumph discourse, which emphasized that the government had created new and effective regulations for disease control and applied fierce anti-epidemic interventions and procedures, including such extremes as lockdown. During the course of the outbreak, this triumph discourse has been explicitly linked to the WHO's endorsement of the Chinese government. For many, however, the language that the WHO adopted in its official health alerts, including the way it continued to praise China after being forced to declare the health emergency, is troubling.

In the meantime, the Chinese people were told to be prepared for "a people's war against the virus" by pooling all of the available resources under the leadership of a powerful, competent and responsible government. Media coverage on how badly Wuhan and its citizens were hit by the virus during its lockdown period was banned or censored. Instead, "good people doing extraordinary things and embracing wholeheartedly the leadership of the Chinese Communist Party" was a constant theme hammered home by local newspapers and social media sites. Typical examples of this kind glorified the sacrifices made by medical professionals,[12] citizenship behaviours showing compliance with and gratitude for government decisions,[13] party leaders working day and night[14] to minimize the disruption caused by the coronavirus, etc. As the number of new infections dropped in China and surged abroad, the propaganda storyline gradually evolved into "defending and consolidating our victory by keeping our eyes open to the Western nations' failure of governance". Evidently, the *Global Times* under Hu Xinjin's editorship played a significant role in getting this message across by provocatively and frequently publishing articles[15] that fuelled nationalism and anti-foreign sentiments.

Many noticed how the Trump administration amid its own failure attempted to pass the virus buck to the WHO. Nonetheless, when the WHO called hand-in-hand with Beijing for the 'depoliticizing' of COVID-19, it ignored an important fact − that the diagnosis, confirmation and cure of COVID-19 cases in China were nothing but political. For instance, Beijing managed, on a daily basis, to release news of the number of deaths, which perfectly matched the 2.1% death rate[16] that the regime had selected,[17] at a time when hundreds and thousands of people on China's social media accounts were crying out for help and in utter despair. Chinese researchers estimate that 59%[18] of those who contracted the virus had minimal or no symptoms. Yet it was not until well into April this year that the Chinese authorities finally shifted their focus to tackling asymptomatic carriers. In fact, Beijing denied any cover-up after adding 1290 fatalities to Wuhan's death toll, and insisted that the revision was the result of "delayed and incomplete reporting" and that the revised figures merely testified to the "credibility of the government".[19] Faced with the apparent failure of the Western countries to manage the outbreak and in view of the WHO's unwavering endorsement of the Chinese government, more and more ordinary Chinese people started to mute their suspicions and some even fully embraced the nationalistic account of the deaths as "the victory of a state-run system" in saving lives.

Fang Fang, a fiction writer based in Wuhan, holds a very different view. As early as 31st January 2020,[20] she raised the question: "*I have even seen a writer using the phrase 'complete*

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[12] http://www.xinhuanet.com/politics/2020-01/24/c_1125499927.htm.
[13] https://k.sina.com.cn/article_1999959193_m7734f49903300k7bq.html?from=news&subch=onews.
[14] http://www.ccdi.gov.cn/pl/202003/t20200313_213389.html.
[15] https://wemp.app/accounts/bff389c5-a851-47cb-aa6e-fd112fb31187.
[16] https://foreignpolicy.com/2020/02/12/coronavirus-wuhan-china-outbreak/.
[17] https://news.ltn.com.tw/news/world/breakingnews/3059854.
[18] http://www.chinacdc.cn/gwxx/202003/t20200326_215519.html.
[19] http://www.xinhuanet.com/politics/2020-04/17/c_1125869574.htm.
[20] http://fangfang.blog.caixin.com/archives/220631.

Table 3
Accountability as mourning informed by a Deleuzian ethics of death.

Fang Fang's account of the deaths (a Deleuzian ethics of death)	Accountability as mourning (Rendering the dead visible and relational)
- Death as an unfolding event, and a non-definitive process	- The repetition of mourning is part of honouring the dead, the dying and the living, which helps us appreciate the value of life
- The quality of death as an individualized experience	- A freedom-enabled form of accountability that allows us to produce personal testimonies by bearing witness to death and reacting spontaneously through acting in the world
- Recognition of the pathos of loss	- Calling for a radical form of accounting that reacts to affect and acknowledges the socio-psychological costs of death

victory'. What are they talking about? Wuhan is in such a bad state, with people's lives hanging by a thread. Where is the victory?" Not surprisingly, such strong language quickly got Fang Fang into trouble. Her Weibo account, which had more than 3.8 million followers, was banned on the night that the whistle-blower, Dr. Li Wenliang died after contracting the virus. Yet, Fang Fang maintained in an interview[21]: "*[I]f authors have any responsibilities in the face of disaster, the greatest of them is to bear witness*", and in her first-hand witness of the many casualties in Wuhan, she chose to "*always [care] about how the weak survive great upheavals*" and stated that "*[t]he individuals who are left out*" should be her chief concern. Below I present excerpts from Fang Fang's online diaries, as well as posts on actions and events organized by ordinary citizens in China that contrasted with the nationalistic account of the deaths. In doing so, I hope to show how patterns of difference can make a difference to our understanding of accountability (Barad, 2007). Table 3 summarizes the relationship between Fang Fang's account of the deaths, as an exemplification of a Deleuzian ethics of death, and the new configuration of accountability as mourning.

4.1. Death as an unfolding event and a non-decisive process

"I think we do have a responsibility. This is why we are grieving and indignant over the death of Li Wenliang. After all, he spoke out first, even though he was only reminding his friends, but still he laid bare the truth. However, Li Wenliang, who told the truth, was punished and eventually lost his life. Even on his deathbed he received no apologies. With such a result, will anyone still dare to speak out in the future? People like to say that 'silence is gold' as a way of showing their profundity. But what is this silence? Will we be confronted with the same silence again?"

In this excerpt,[22] Fang Fang shows us that we can interpret the death of the whistle-blower Dr. Li Wenliang as a sacrifice for the sake of the other, a kind of difference that distinguishes our experiences and ensures the immortality of humankind. By envisaging ourselves as inhabited by the dead, the death drive inherent in all life challenges us if we keep silence about the death of Dr. Li Wenliang. Here, the philosophy of repetition allows for spiritual and moral improvement and therefore progress. For instance, when we encounter the contradiction between survival and nothingness, oscillating between forgetting and remembering, we still hope to establish a new bond with Dr. Li Wenliang, even when we feel guilty for keeping silent about his martyrdom. The Deleuzian ethics of death sheds light on how love for a 'stranger' can be experienced through repetition, and must be repeated even as death perpetuates the very process of repetition. This means that the mourning for Dr. Li Wenliang is inherent, recurrent and progressive in the sense that death is never definitive, for sorrow, guilt, and gratitude still keep him alive to transfigure the living.

Indeed, after his passing, people began to gather, virtually, to read his last post[23] on Weibo. In the comments section, they grieve and seek solace. Under this post, people have left more than 986,000 comments. Some people post a few times a day, telling him how their mornings, afternoons and evenings have gone. While the deadly virus was killing tens of thousands around the world, some Chinese people chose this unique way of coping with the loss and grief by sharing their sadness, frustration and aspirations with someone who not long ago was a total stranger to them but is now their trusted, respected and loved friend. One Weibo user put this down recently under Dr. Li's last post: "The whistleblower is dead, but we must take care of the person who provided the whistle now … I still believe that the next time it needs to be blown, someone ordinary will blow it". Here "The person who provided the whistle" that this Weibo user refers to is Dr. Ai Fen, Director of the Central Hospital of Wuhan's emergency department.

Dr. Ai and Dr. Li worked in the same hospital although they had never met each other before the COVID-19 outbreak. In an interview with the *People* (Renwu) magazine,[24] Dr. Ai said that she had received a patient's test report of an unknown pneumonia on 30th December 2019, in which she circled the words "SARS coronavirus" in red. When asked about the unfolding situation by her university classmate, who was also a doctor, she took a screenshot of the report and sent it in reply. That night, this report went viral among doctors in Wuhan Central Hospital, and Dr. Li was one of the eight doctors who shared it. Soon Dr. Ai received a warning from the Wuhan Municipal Health Commission via her hospital, asking her to stop spreading "rumours" that would trigger public fear and anxiety and she was even summoned by the hospital's disciplinary inspection committee to face an "unprecedented, extremely harsh reprimand". The interview was published by the magazine on 10th March 2020 but was quickly deleted, as were reposts on the various websites and social media platforms. This led to angry Chinese netizens going into agitated "creation mode"[25]; they reproduced the article in different forms and shared them on social media platforms. Among the different versions, there were screenshots, PDFs, the text in reverse, the text in hanyu pinyin, the text replaced with emojis, the text in multiple languages, and even the text encrypted in Morse code.

Dr. Li and Dr. Ai described in nearly identical terms the struggle in which engaged them — not as a war of well-defined adversaries but as a contest for plurality. "A healthy society should have more than one voice," Dr. Li said in an interview[26] shortly before his death on February 7. In an interview on 2nd March, Dr. Ai echoed this: "This world must have different voices, mustn't it?" Fang Fang,

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[21] https://cn.nytimes.com/china/20200415/coronavirus-china-fang-fang-author/.
[22] http://fangfang.blog.caixin.com/archives/221123.

[23] https://www.weibo.com/u/1139098205?is_all=1#1590501950318.
[24] Note: the original article has been screened and completely banned in China. The link below is to a version of the article in traditional Chinese published by a Taiwanese media group; https://www.storm.mg/article/2398343.
[25] https://www.thinkchina.sg/photo-story-how-keep-article-alive-chinese-internet-netizens-show-creativity.
[26] https://china.caixin.com/2020-02-07/101512460.html.

in her online diary on 11th March 2020,[27] wrote: "*From yesterday to today, the name of Dr. Ai Fen of the Central Hospital has been circulating throughout the network. Internet censorship has caused public anger. Like a relay race, people delete it and send it again, baton after baton. All kinds of texts and various ways make network management a task endless and indelible. In this process of deleting and re-posting, keeping this article has become a sacred duty in people's hearts. This sense of sacredness is almost driven by the unconscious: to protect this article is to protect ourselves. Once you get to this point, Webmaster, can you delete it all?*" Indeed, when death is understood as an ongoing and non-decisive process, our repetition of mourning becomes part of honoring the dead, the dying and the living in the community to which we belong and this process opens our eyes to the value of life.

4.2. The quality of death as an individualized experience

"If I made any numbers up, would people not notice? Have you seen the official digital death lists? The death toll in Wuhan is more than a thousand now, and how many are mentioned in my blog entry? Not even a fraction! To recap, I will not disclose the names of any deceased person that the official media did not disclose. The whole family of Chang Kai, of the Hubei film studio died because of the corona virus. Today, the commemorative article written by his classmates was screened. Chang Kai's deathbed will sound sad, even heart-breaking. I wonder if those people think that this is causing panic again?"

Fang Fang wrote this[28] in response to a self-claimed 'patriot' who had attacked her online for "fabricating panic while staying at home". It shows clearly that Fang Fang was not interested in tracing or verifying the number of deaths in Wuhan; rather, she cared most about making personal testimonies count for the sake of evoking individualized experiences as pure difference: had we witnessed Chang Kai's death, directly or via his will and his classmates' commemorative article, the death drive within us might be enacted, which would allow different moral sentiments, perspectives, and subjects of death-in-and-for-life to return and affect us to do something for the living in ways unbeknownst to us. As Deleuze explains, repetition as the third meaning of time takes the form of the "eternal return", in the sense that "the subject of the eternal return is not the same but the different, not the similar but the dissimilar, not the one but the many …" (Deleuze, 1968/1994, p.126). The nationalistic account of death, which reduces the number of deaths to a performance indicator and links it to a win-lose game, devours and tries to dilute our sorrow and suffering as well as undermining our capacity to act spontaneously by measuring those individualized experiences against the size of the population.

In contrast, the narration of mourning in Fang Fang's online diaries underlies the significance of the other and the pathos of loss. Although the instances of death in her diaries betoken transience, discontinuity and fragmentation, they allow us to re-experience the individualized death of the victims of the pandemic and thus help us to gain access to non-chronological time in which we encounter our pure past. This shows how our experiences may resemble or echo one another, yet always contain an experiential difference that renders each of them unique and special. Indeed, when death intersects with different identity categories underpinned by preconscious and unconscious processes, our thoughts travel in different directions, be it a street cleaner, a delivery man, a patient

with chronic medical conditions or a single mother with an ill child. This is perhaps why marginalized or left behind people make frequent appearances in Fang Fang's diaries. Through this kind of repetition, our care for the other is becoming in the sense that an aborted subject from the past returns and expresses itself through our spontaneous (re-)actions in the world.

A typical example of understanding death as an individualized experience that relates one to the other is the story of Liang Yu Stacey.[29] Liang, 24, is a feminist and social activist, who has more than 200,000 followers on her Weibo account. On 6th February 2020,[30] the 15th day of Wuhan's lockdown, the rate of new infections and deaths appeared to be slowing, yet the toll on medical workers still overwhelmed the city and the shortage of personal protection equipment continued to constrain its healthcare system. Hospital staff were left under protected, overworked and increasingly vulnerable, while the state propaganda celebrated their sacrifices. When Liang was reading the news about doctors and nurses in Wuhan who skipped lunches and toilet visits during the day for the sake of saving the protective suits, which are single-use, a question popped into her head suddenly: "what if female medics are having their periods [while wearing those one-off suits for a long time]? Do they have enough sanitary pads?" She posted these questions tentatively on Weibo and received more than 200 retweets overnight. The next morning, Liang contacted several hospitals in Wuhan and decided to act immediately.

In the following days, Liang launched an online campaign on Weibo called "reassurance for sisters fighting the virus", calling attention to female medics in Hubei Province and their need for sanitary products. Liang gathered a group of volunteers and set up an online platform to coordinate the donations. On 13th February, Liang's team raised over 2.3 million Yuan, which was used to purchase 200,000 sanitary pads and 300,000 adult diapers items. Since female hygiene products were not among the government's specified items for consolidated procurement, the convenience of the green transportation channel was inapplicable. The volunteers had to find a way via the ubiquitous WeChat groups to deliver them. To Liang's great surprise, a few hospitals in Wuhan rejected the delivered donations and local public authorities there also denied that meeting the need for female hygiene products was a priority. Instead, Liang received blunt replies,[31] such as, "this isn't within the list of items for donations"; "we need protective equipment more than sanitary pads"; or even "can we stop focusing on what goes on in their pants?"

Fortunately, Liang's campaign was well received amongst both frontline female medics, who helped confirm that the actual demand for female hygiene products was huge, and amongst Liang's female activists and academics friends, who provided her with legal advice and moral support. As Fang Fang wrote in her diary,[32] "*The Wuhan lockdown was hurriedly executed, like a large bucket that is without a bottom and that is full of holes and cracks. The government spared no effort to secure the bucket's bottom, but was powerless to do anything about the holes and cracks. We have to offer our thanks to the countless, amazing young volunteers who plugged the holes and sealed the cracks*". Evidently, it was impossible for the government to be held accountable for everything - the dead, the dying, and the living — and Wuhan's fight against the epidemic will never be finished without the participation of its citizens. It is through the repetition of mourning in terms of bearing witness to death, coming to terms with our vulnerabilities together, and responding

[27] http://fangfang.blog.caixin.com/archives/223528.
[28] http://fangfang.blog.caixin.com/archives/221683.
[29] https://www.weibo.com/u/1306934677.
[30] https://www.sohu.com/a/373667597_550958.
[31] https://www.sohu.com/a/373667597_550958.
[32] http://fangfang.blog.caixin.com/archives/222770.

to each other's needs in the face of death that we can better account for the dead during the COVID-19 pandemic.

Since none of the living has ever experienced death — there is no lived experience of death within our own being — we can learn how to live only through what is the closest and most accessible notion of death, namely, the death of the other. The hardships of learning from the death of someone else, their emotional and intellectual legacy to us, translate into new ways of recounting life and accounting for life through the inherent death drive within us: we too will die, we are dying and we may already be dead although still living. When this death drive is enacted, it will certainly have an impact on our own lives and our relations with the world. In this way, considering death as an individualized experience gives us a freedom-based accountability that allows us to produce self-standing testimonies based on our individualized experiences of bearing witness to death and responding to each other through action.

4.3. Recognition of the pathos of loss

"A patient from Wuhan, Xiao Xianyou, passed away. Before he died, he wrote his last words: two lines, eleven characters in total. A local newspaper used the headline: "The crooked seven-character last words that make people burst into tears" to write about him. The seven words that made the reporter cry are: "My body is donated to the country." In fact, Xiao Xianyou's note ends with four more words: "Where is my wife?" More people wept over these four. It was very touching to will away his body, but before his death, he was also thinking about his wife, and this fact was equally touching. Why couldn't the newspaper have written "The Unusual 11-characters Last Words that Caused Tears," but instead deliberately cut off the last four words? Does the editor think that loving one's country is the big love, and loving one's wife can only be regarded as a small love? Does the newspaper hold this small love in contempt?"

In this excerpt,[33] Fang Fang retrieved the missing element of an ordinary citizen's last words, which recognized fully the pathos of loss outweighing any nationalist tactic of emotional arousal. In China, the official narrative of any social emergency or natural disaster has always been imbued with a heroic tone, i.e. the "positive energy" in propaganda stories. In contrast to the propaganda stories, most ordinary people experience a deep sense of their actual inability to obtain transparent and accurate information. And their anxiety and fear, despite the failure to acknowledge or even mention them, are overwhelmingly real and pressing in the face of the death threat posed by the COVID-19 pandemic.

In fact, due to the epidemic and the city's lockdown, Wuhan crematoriums did not begin releasing the mortal remains of people's loved ones who had died until late March. As new cases dwindled and quarantine restrictions eased, the city's weary residents were hoping to publicly mourn the dead, but they only faced new constraints: starting on 3rd April, immediately before the national Tomb-Sweeping holiday for commemorating the dead, Wuhan's authorities banned people from freely gathering at cemeteries and crematoriums until the end of the month. In addition, families were asked to reserve a time with neighbourhood officials or workplace supervisors to collect the ashes of their loved ones. Those officials also had to accompany family members to the burial plot. On paper, the local authorities wanted to prevent public gatherings, where the risk of virus transmission was still high. Yet

many in Wuhan consider these measures to be a means of controlling public expressions of grief, especially as frustration continues over how local officials initially covered up the outbreak.[34] On the national Tomb-Sweeping Day, the government proposed that 3 min' silence be observed across the country to commemorate those who had died from the virus. But the authorities remained sensitive to open displays of mourning, grief and dissatisfaction. Sobering pictures[35] of family members waiting in line to pick up their relatives' ashes outside Wuhan's crematoriums went viral on Chinese social media but they were quickly deleted.

The pathos of loss had been forecast by Fang Fang in her diaries[36] long before the Tomb-Weeping day: "*I am afraid that Wuhan people will have a hard time. That is, after the epidemic, there will be thousands of people making funeral arrangements at the same time … The real psychological problems will appear after the epidemic is over: many people will suffer from post-traumatic stress disorder*". But Fang Fang could never have anticipated that her genuine recording of the pathos of loss would one day lead to death threats posted online by her detractors, influenced by cyber-nationalism. When the news broke that her online diaries would be translated and published in America and Germany, she was even accused of "seeking fame at the expense of the dead". The *Global Times*,[37] which represents the country's state media, scaled up her diaries' overseas publishing to an embarrassing level: "*her global rise propelled by foreign media outlets has sounded the alarm for many in China that the writer might have become just another handy tool for the West to sabotage the Chinese people's efforts*". Nonetheless, most ordinary citizens in China still saw her diaries as a sincere elegy for her home city; for example, a column called the "Fang Fang diary relay[38]" was created online on the same day when Fang Fang announced the last entry in her diaries. As of 19th May 2020, 54 entries in succession, contributed voluntarily by an engineer, a school teacher, a house wife, a doctor, a retiree, a security worker, etc. in China, send a clear message to the world that people thank Fang Fang for keeping them company in those most difficult days or for inspiring them to do something for someone else, whether a loved one or a total stranger.

The pathos of loss is closer to the mood of our time and in some ways we have found ourselves bearing it from the outset. This mood colours in advance the ways in which things can matter to us — whether they are amenable or irrelevant, attractive or threatening. Indeed, they are the conditions that allow any aspect of the world to matter to us (Introna, 2019). Here, the pathos of loss that predates the pandemic can be seen as an affective lens, affecting the way in which we are affected. This is perhaps why Professor Dai Jianye[39] of Wuhan's Central China Normal University reported hearing that the government was closely following the news from the epidemic area and had sent hundreds of journalists to report on the locale, yet "all of them together don't match one Fang Fang". Fang Fang's recording of the pathos of loss shows how we affect and are affected at the same time. Her writing has helped us to relive our experiences and thereby heal and recover from what we have lost to time. It is indeed through her writing and the writing relays that followed that we see the use of accountability as repetitions of mourning, reacting to the mood of our time and acknowledging the

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[34] https://china.caixin.com/2020-03-26/101534558.html.
[35] https://www.sinchew.com.my/content/content_2242285.html.
[36] http://fangfang.blog.caixin.com/archives/223170.
[37] https://www.globaltimes.cn/content/1185055.shtml.
[38] https://www.yingdianzi.com/bulletin/gg3.
[39] Note: the original article written by Professor Dai was deleted, and the following is a link to a version of it published overseas: https://www.chinesepen.org/blog/archives/144374.

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[33] http://fangfang.blog.caixin.com/archives/comment/222082.

socio-psychological costs associated with death.

5. Discussion

In this article, I have shown how the ethics/politics of death, as two sides of the same coin, affect our understanding of accountability in a pandemic. The two types of accountability explored above correspond aptly to the two different meanings of the phrasal verb "account for": on the one hand, it means "to explain the reason or the cause of something", while on the other, it means "to form part of a total" (Cambridge Dictionary). As we have seen from the US-China blame game during the COVID-19 outbreak, the first type of accountability places an emphasis on "explaining the reason/cause of death" by demanding accurate and transparent accounting numbers of the deaths from governments in precarious situations. This attempt can hardly be successful because it runs the risk of demanding an "impossibility", which prompts governments, whether they are pro-democracy or pro-authoritarianism, to downplay the number of deaths according to the prefabricated technologies of calculation and measurement. In the meantime, accountability as transparency can pave the way for legitimizing or even normalizing interventions and procedures against COVID-19 on the one hand, and ignoring the moral emotions and socio-psychological costs associated with death on the other. This is how the attempt to hold governments accountable for the deaths through demanding transparency in its perfection could become an instrument for reinforcing a biological regime of governing death that renders the dead invisible and unanswerable.

As a remedy, I have focused on developing the second type of accountability in the case of accounting for the deaths in Wuhan by showing that accountability is essentially an effort to "form part of a total", i.e. accounting for the deaths forms part of honoring the dead, the dying and the living, which helps us appreciate the value of life. Conceptualizing accountability as mourning thus revealed how Fang Fang and ordinary citizens in Wuhan faced up to death, acknowledged their exposure to precarious situations, and confronted their vulnerabilities together during the city's lockdown period. This new conceptualization allows us to pay more attention to the use/practice of accountability that renders the dead visible and relational. With this in mind, ethical encounters can be promoted and genuine ties between people can be established through the repetition in mourning, which captures the pathos of loss and generates a space for creative problem solving for each other. Indeed, the second type of accountability takes the multiplicity of death seriously and moves beyond the political dimension of death that entraps us in the win-lose mentality that is inherent in the first type of accountability. The paper hence makes the following contributions.

First, I examined the use of accountability in a contemporary socio-political context characterized by uncertainty and precariousness. Traditionally, the meaning of accountability was studied primarily in the financial and management accounting literature, and more recently in the social and environmental accounting literature (Shearer, 2002). These discussions were more or less dominated by a concern for stakeholders of a specific corporation. In contrast, this article addressed the concern over accountability felt by the general public in a crisis situation. The freedom-enabled form of accountability promoted here goes far beyond the focus on the content of accountability or on the social practice of giving and demanding accounts (Roberts, 2009).

In particular, I examined more how a specific type of demand on accountability was raised during the global pandemic and its implications for developing a more radical form of accounting that allows us to appreciate the value of life and recognizes the socio-psychological costs associated with death. The COVID-19 context has proved to be complicated and novel enough to reveal the socio-political nature of accountability (Sinclair, 1995) in terms of the social and political construction of accounting for death and the way that it changed with the positions taken by the different accountable subjects in question. This position-taking and position-shifting angle resonates well with the recent development in the social and environment accounting literature with regard to the potential of using different accounts to generate pluralism and democratic processes in specific socio-political contexts (Brown & Dillard, 2013; Vinnari & Laine, 2017).

Second, I joined two bodies of literature together for the first time: the ethics/politics of death and those of accountability. The ethics/politics of death has been studied by critical accounting scholars in the context of examining the role of accounting during the holocaust, wars or the process of organizing (Chwastiak, 2008; Funnell, 1998; Le Theule et al., 2020). Yet, it has never been explicitly linked to the notion of accountability. The findings presented above echo the concerns raised by the critical accounting scholars mentioned above, who cautioned against letting accounting technologies be used as a means of disguise that renders death invisible and unanswerable in a crisis situation. This was done through revealing the biopolitical regime of governing death that underpins the configuration of accountability as transparency in the COVID-19 context. Building on this, I also responded to another line of research that examines the limits of accountability (McKernan, 2012; Messner, 2009; Roberts, 2009; Shearer, 2002). In particular, I showed the conditions under which the limits of accountability can be transformed into a freedom-enabled accountability through the lens of a Deleuzian ethics of death.

The new conceptualization, "accountability as mourning", allowed us to shift the focus from holding a specific subject accountable for the deaths to producing self-standing testimonies by the many citizens who bore witness to death and reacted spontaneously to it through subsequent action. In this regard, I confirmed the value of using accountability to open up relations with the other (McKernan, 2012) in the COVID-19 context, and demonstrated further the possibility of accounting for death in a pandemic without ignoring the pathos of loss and undermining our capacity to act spontaneously. It is hoped that the affective quality of an ethics of death illustrated in this paper can be understood as an advance on those less embodied notions of accountability offered in the extant literature. To this end, I linked accountability back to accounting practice by calling for a more radical form of accounting that reacts to our sentiments and encourages spontaneous actions and reactions from us all. .

Third, the use of the mobile ethnography technique and diffractive analysis for researching accountability has never been considered in the accounting literature before. I provided an interpretive case study, the first of this kind that operationalized the mapping and connecting of different narrative accounts with the plugging in of my own desire and intellectual exposure. It is hoped that the research design of this study can offer some insights for critical accounting scholars who wish to study accountability further in a digital domain.

6. Conclusion

While this study offered a new configuration of accountability in the context of the COVID-19 outbreak, it was not my intention to deny that, in many situations, it is reasonable to demand more accountability based on a claim of transparency. However, I believe that accountability should never reduce us to pure economic or political subjects through a particular style of accounting. In fact, the two types of accountability that I distinguished in this article should in no sense be read as political forces opposing each other.

Rather, the second type of accountability transforms the first type by empowering freedom as difference-in-itself (Deleuze and Guattari, 1987), which something more than being liberated from domination. It is therefore always worth thinking about how accountability as a moral practice may be enacted in a social context that is subject to power and interests but it can never be fully controlled (Hopwood, 1987).

Acknoweldgements

Appendix

I. Themes converged from topics under # or Super Topic page on Weibo and related articles/opinion pieces collected and removed.

II. An example: a post regarding how the biography writer of Dr. Li Wenliang was interrogated by a security authority after his death, which I saved and then shared on WeChat's Moment on 7th Feb.

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1st Date	01/23	01/24	01/30	02/03	02/06	02/10	02/23	02/28	03/10	03/19	03/28
Themes	Lockdown	Wuhan hospitals or gov.	Red cross	Cry out for help	Dr. Li Wen liang	Sanitary pads & donation	Victory & copy China	Origin of COVID-19	Dr. Ai Fen	Hu Xijin on Fang Fang	Ashes
No. of posts saved	5	11	5	7	12	7	9	5	5	7	5
No. of posts removed	3	8	3	5	7	2	3	4	3	4	4

2020, 00: 24, but which was deleted within 24 h.

为李文亮医生立传后，我被约谈8小时至今天凌晨

Original 李宇琛 权益墙 Yesterday

我在排出锁对着我的笔录核对，签字按完手印之后，一位井茶小哥开车送我回家，我打开手机，看到大家在说，李文亮医生去世了。我苦笑着，看着窗外的夜空，自我下午进来时，已经8小时过去。而我被带到排出锁的直接原因，是我运营的微信公众平台"权益墙"（即本号）为李文亮医生写的传在内的近期关于武汉疫情的所有文章。（史记·武汉疫情八造谣者传序）

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