

Stigma power, race and public accountability: an exploration of the hard lockdown of public housing in Melbourne

BOBE, Belete Jember, DENEDO, Mercy, EJIOGU, Amanze and ISLAM, Muhammad Azizul

Available from Sheffield Hallam University Research Archive (SHURA) at:

<https://shura.shu.ac.uk/35595/>

This document is the Published Version [VoR]

Citation:

BOBE, Belete Jember, DENEDO, Mercy, EJIOGU, Amanze and ISLAM, Muhammad Azizul (2025). Stigma power, race and public accountability: an exploration of the hard lockdown of public housing in Melbourne. *European Accounting Review*, 35 (2), 415-448. [Article]

Copyright and re-use policy

See <http://shura.shu.ac.uk/information.html>



Stigma Power, Race, and Public Accountability: An Exploration of the Hard Lockdown of Public Housing in Melbourne

Belete Jember Bobe, Mercy Denedo, Amanze Rajesh Ejiogu & Muhammad Azizul Islam

To cite this article: Belete Jember Bobe, Mercy Denedo, Amanze Rajesh Ejiogu & Muhammad Azizul Islam (2026) Stigma Power, Race, and Public Accountability: An Exploration of the Hard Lockdown of Public Housing in Melbourne, European Accounting Review, 35:2, 415-448, DOI: [10.1080/09638180.2025.2510331](https://doi.org/10.1080/09638180.2025.2510331)

To link to this article: <https://doi.org/10.1080/09638180.2025.2510331>



© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group.



Published online: 02 Jun 2025.



[Submit your article to this journal](#)



Article views: 2091



[View related articles](#)



[View Crossmark data](#)



Citing articles: 1 [View citing articles](#)

Stigma Power, Race, and Public Accountability: An Exploration of the Hard Lockdown of Public Housing in Melbourne

BELETE JEMBER BOBE ^{*}, MERCY DENEDO^{**}, AMANZE RAJESH EJIUGU[†] and MUHAMMAD AZIZUL ISLAM [‡]

^{}Deakin Business School, Deakin University, Melbourne, Australia ^{**}Department of Accounting, Durham University Business School, Durham University, Durham, United Kingdom [†]Sheffield Business School, Sheffield Hallam University, Sheffield, United Kingdom [‡]Accounting Discipline, Business School, University of Aberdeen, Aberdeen, United Kingdom*

(Received: 13 March 2024; accepted: 14 April 2025)

ABSTRACT This study explores the intersection between stigma and accountability in the context of a disaster. We draw on the notion of stigma power to explore the COVID-19 pandemic-related hard lockdown of nine public housing towers in Melbourne, Australia, in July 2020. We investigate how stigma is implicated in the construction and operationalisation of systems of public accountability in relation to this disaster. The study adopts a qualitative approach and data is collected from secondary sources (including the Victorian Ombudsman’s report, media reports and social media posts) and 16 in-depth interviews with residents and a wide range of stakeholders. Our findings highlight the complexity of stigma which attaches to public housing and its residents and shows how stigma is drawn upon to create an image of residents as a danger to the public who are not owed care and accountability but rather need to be controlled, isolated and made to account for themselves. The study also shows how residents demonstrate care and accountability to themselves through resistance and how resistance to stigma drives the demand for accountability. This study is original as it provides new insights into the intersection between stigma and accountability particularly during times of crisis.

Keywords: Stigma; Race; Accountability; Disaster; Social housing; Australia

1. Introduction

The COVID-19 (coronavirus) pandemic was global in its effect, with all countries in the world being affected to varying degrees. Social and economic measures, unprecedented in modern times, were deployed to limit the spread of the disease, as well as contain its effect on the economy and labor markets. As with other disasters, the pandemic stretched social and political structures and exacerbated the gaps, inefficiencies, and inequalities that already exist in these structures (see, e.g., Blundell et al., 2020; Curran, 2021; Laster Pirtle & Wright, 2021; Schilliger

Correspondence Address: Belete Jember Bobe, 1 Gheringhap Street, Geelong, Victoria 3220, Australia. Email: bj.bobe@deakin.edu.au

© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group.

This is an Open Access article distributed under the terms of the Creative Commons Attribution-NonCommercial-NoDerivatives License (<http://creativecommons.org/licenses/by-nc-nd/4.0/>), which permits non-commercial re-use, distribution, and reproduction in any medium, provided the original work is properly cited, and is not altered, transformed, or built upon in any way. The terms on which this article has been published allow the posting of the Accepted Manuscript in a repository by the author(s) or with their consent.

et al., 2023). While previous disaster research in the accounting domain has explored the roles of accounting and accountability within these existing (traditional) structures, especially in relation to accounting numbers and calculative practices adopted by diverse organizations, including governmental entities, in responding to disasters (Baker, 2014; Huber et al., 2021; La Torre et al., 2022; Perkiss & Moerman, 2020; Sargiacomo et al., 2021; Sciulli, 2018; Yu, 2021), limited attention has been paid to the roles of accounting and accountability to and for the underprivileged communities and their stigmas during crisis time. This is not a trivial issue, as we know from the extant literature that accounting and accountability are implicated in the construction and maintenance of stigma (Graham & Grisard, 2019; Lauwo et al., 2020; Miley & Read, 2018; Walker, 2008), impacting the lives and livelihoods of the stigmatized (Ejiogu & Denedo, 2021; Laguecir & Hudson, 2024; Miley & Read, 2018; Walker, 2008). Notably, stigmatization is apparent in the enactment of accountability in times of disaster (Baker, 2014; Perkiss & Moerman, 2020). However, there is a limited understanding of how this intersection of accounting and stigma occurs, and the processes through which stigma comes to have an effect on accountability, or vice versa. Accordingly, by focusing on the hard lockdown of public housing in Melbourne, Australia, during the COVID-19 pandemic, we aim to explore how stigma was involved in constructing and operationalizing systems of public accountability in social housing during this period. Particularly, we focus our attention on the intersection between stigma and accountability in public housing to explore how the COVID-19 pandemic exacerbated the stigmatization of others in a manner that marginalized and even dehumanized a particular minoritized community living in public housing.

We focus on the lockdown of nine public housing towers in Melbourne¹ from July 4 to 18, 2020 in response to a suspected outbreak of COVID-19 in those towers (BBC, 2020a, 2020b, 2020c). This suspected outbreak led to an imposed hard lockdown by the Victorian Government on the nine public housing towers in North Melbourne, Flemington, and Kensington. The Victorian Premier stated that the rationale for imposing such a hard lockdown was linked to the high proportion of positive COVID-19 cases in the towers, the cramped living conditions, and the significant number of residents, predominantly immigrants, living in these towers² (Andrews, 2020a, 2020b). Unlike other Melburnians, public housing residents in these nine public housing towers were detained without prior notice and were subjected to a swarm of about 500 police guards, as if they were being locked up in detention centers (Sambul, 2020; Victorian Ombudsman, 2020b). During the lockdown, the residents were not allowed to leave their homes, even for walks or exercise, and were not permitted to leave to purchase basic groceries or essentials (O’Keeffe & Daley, 2023; Sambul, 2020). The hard lockdown affected the livelihoods of 3000 immigrants across the towers (Sambul, 2020; Victorian Ombudsman, 2020a). The ‘detention directives’ imposed by the Victorian Government brought to the fore the intersection of issues such as stigma, discrimination, irresponsibility, and a lack of accountability toward the marginalized in society.

While extant research in accounting has provided insights into public accountability structures, particularly within the neoliberal and new public management (NPM) contexts, and examined their operation during disasters (see Baker, 2014; Huber et al., 2021; La Torre et al., 2022; Newberry, 2020; Perkiss & Moerman, 2020; Sargiacomo et al., 2014), the hard lockdown of public

¹These nine public housing towers were built as part of the post-war slum located within the gentrified inner suburbs of North Melbourne and Flemington (Simons, 2021).

²Residents at these public housing towers are diverse and are mostly immigrants with roots from Ethiopia, Somalia, Vietnam, Sudan, Eritrea, China, and a few Anglo and Indigenous Australians (BBC, 2020a, 2020b, 2020c; Fang et al., 2020; Sambul, 2020; Simons, 2021).

housing in Melbourne enables us to build on this literature. Specifically, we focus on the intersection of stigma and accountability in crisis situations and pose the question, 'How does stigma intersect with accountability in the context of public accountability during a health crisis such as COVID-19?' Framing the research question in terms of 'how' stigma intersects with accountability allows us to extend our understanding of stigma and accountability beyond the fact of an intersection existing to a more processual view – a more detailed and nuanced understanding of the process(es) at work at the point of intersection and the way(s) in which stigma modifies views and systems of accountability and/or vice versa. This study particularly sensitizes our understanding of the procedural process employed in the avoidance of accountability to a stigmatized group while displaying overt accountability to a hegemonic group.

To deepen our understanding of the intersections between stigma and accountability, we draw on the sociology literature that highlights stigma as a means of deploying power (Link & Phelan, 2014; Tyler, 2015; 2020) and resistance to stigma (Jordan, 2022) as well as the accounting literature on disaster accountability (Agyenim-Boateng & Oduro-Boateng, 2019; Baker, 2014; Frey-Heger & Barrett, 2021; O'Leary et al., 2023; Perkiss & Moerman, 2020; Yu, 2021) which analyzes the nuances of accountability, including its absence, as rooted in care for the 'other.' Through a qualitative approach and data collected from secondary sources (including the Victorian Ombudsman's report, media reports, and social media posts) and 16 in-depth interviews conducted with residents who lived in the nine public housing towers, community organizers and volunteers, and other stakeholders, we explored how territorial stigma and the impacts of stigma power on the residents' constrained opportunity and negatively affect the lived experiences of the marginalized immigrants and residents of these towers. We were able to highlight how stigma enabled the government to justify policies and actions that dehumanized and marginalized public housing residents in such a way that they were excluded from membership of the 'public' to whom accountability was due, while demonstrating overt accountability to others. This denial of residents' humanity and accountability toward them gave rise to various forms of resistance and alternative voices and visibility, as well as network building, organizing, and judicial action to resist and challenge stigma. The various resistance strategies driven by a collective terrain of struggle resulted in the co-creation of counter stories, the galvanization of actions and networks, and the use of non-traditional media to demand accountability for the stigmatization of the residents.

We extend the literature on the complex and contested nature of accountability (Cooper & Owen, 2007; Messner, 2009; Roberts, 1991; Safari & Parker, 2024; Sargiacomo et al., 2014; Shearer, 2002; Yu, 2021) by offering a new perspective on how stigma power is ingrained in existing public accountability machines. By drawing on ongoing discourse and scholarly work on problematic aspects of accountability (Graham & Grisard, 2019; Link & Phelan, 2014; Tyler, 2015; 2020; Walker, 2008), our findings reveal the ways in which this stigma is leveraged to dehumanize underprivileged and migrant communities in the Global North. By adopting a stigma power lens, we were also able to explore and contribute to our understanding of how the giving and demanding of accounts of conduct are enacted during a crisis when stigma power is exercised on the poor and denies them accountability. Ultimately, our findings lead us to a processual understanding of how stigma weakens public accountability and how this weakening of public accountability is resisted from below. Based on our findings, we end up with a conceptual model to describe the contested nature of accountability, as it is influenced by both forces of stigma and resistance.

The rest of the paper is structured as follows: In the next section, we explore the disaster accountability literature, while in Section 3, we discuss our conceptual framework on stigma power. In Section 4, we explain our research method, while in Section 5, we present a contextual overview of public housing and the hard lockdown. In Section 6, we present an analysis of the

empirical findings, followed by a discussion of the empirical evidence in Section 7. In the final section, we summarize the key insights and contributions to knowledge of the study, make some concluding comments, and provide directions for future research.

2. Disaster Accounting and Public Accountability

The word ‘disaster’ usually conjures up images of non-routine catastrophic events (such as hurricanes, earthquakes, and tsunamis) that cause destruction and destabilize the social system, resulting in a failure of its normal functioning (Barrios, 2017; Porfiriev, 2005). Although the images of disaster that come to mind are those of natural disasters, the term ‘disaster’ also covers a wide range of events including industrial disasters, collapse of buildings, etc. Thus, the COVID-19 pandemic, while certainly biological, displays all the characteristics of a disaster – sudden and massive impact on the global community, significant disruption to the economic and social systems, and massive interventions to restore normalcy. Central to several of these interventions is the government’s assumption of emergency powers, which involve the suspension of traditional responsibilities with extensive scrutiny. The assumption of emergency powers gives the government the flexibility to make pressing and extraordinary decisions to respond to the pandemic (Ahn & Wickramasinghe, 2021; Ahrens & Ferry, 2021; Sian & Smyth, 2022).

While there is a long history of the study of disasters in various disciplines, such as sociology, anthropology, geography, economics, political science, and public administration, research on disasters in the accounting field is still in its infancy (Vollmer, 2013). Studies on disasters in the accounting field have tended to focus on the role of accounting in disasters and have considered how accounting is involved in the construction of disasters (Matilal & Adhikari, 2020), giving visibility to the costs and impacts of disaster (Lai et al., 2014; Matilal & Höpfl, 2009), framing disaster response (Baker, 2014; Perkiss & Moerman, 2020; Sciulli, 2018), and structuring, controlling, and organizing the disaster response (Walker, 2014). Notably, within this field, a growing number of studies have begun to highlight issues of disaster in relation to public accountability (Agyenim-Boateng & Oduro-Boateng, 2019; Ahn & Wickramasinghe, 2021; Ahrens & Ferry, 2021; Antonelli et al., 2022; Baker, 2014; Perkiss & Moerman, 2020; Sian & Smyth, 2022). Public accountability here refers to accountability in relation to the stewardship of public funds, the exercise of public powers, or the conduct of public institutions, which is enacted in the open (i.e., not discreetly, behind closed doors) (Bovens et al., 2014). In this paper, we are interested in the notion of public accountability as being concerned with the exercise of public powers or the conduct of public institutions. We are interested in this as it allows us to look in closer detail at how stigma is involved in the exercise of public powers or conduct of public institutions, particularly in relation to the hard lockdown of public housing in Melbourne.

Prior accountability research has highlighted the contested nature of accountability, with multiple logics and interests at play and accountability to the marginalized ‘others’ being problematic. Baker (2014) studied the response to Hurricane Katrina with a focus on the breakdowns in accountability and communication practices among different levels of government and found that the lack of accountability was exacerbated by institutional racism leading to the differential treatment of the victims of the storm, many of whom were poor, Black, and elderly. Baker (2014) argued that calculative accountability enabled the government at various levels to circumvent the responsibilities of ‘caring for the other’ when responding to the disaster. Also studying accountability in relation to Hurricane Katrina, Perkiss and Moerman (2020) showed that issues of race and social inequality that existed prior to Katrina intersected with systems of accountability facilitating the othering of the Black, poor, and elderly. Similarly, Agyenim-Boateng and Oduro-Boateng (2019) investigated accountability in relation to the Ghanaian flood and fire disaster of

2015 and found that while several actors were involved in disaster management, there were no clear accountability relationships between actors; rather, accountability relationships were mainly upward and internal and thus excluded any meaningful accountability to victims. In the same vein, a few recent studies, while discussing COVID-related disasters and their impacts, attempted to problematize public accountability (see, e.g., Agyenim-Boateng & Oduro-Boateng, 2019; Ahn & Wickramasinghe, 2021; Ahrens & Ferry, 2021; Antonelli et al., 2022; Sian & Smyth, 2022) by highlighting limits of accounting and the contested nature of accountability practices deployed by public actors to legitimize their decisions and actions, and to control others during the crisis.

Accounting research that explores accountability in relation to disasters, or ‘disaster accountability,’ provides us with some conceptual insights. The first is a shared understanding of accountability as the ‘giving and demanding of reasons for conduct’ (Roberts & Scapens, 1985; Sian & Smyth, 2022). Second is an understanding that accountability in this context is acted out under the public gaze and involves multiple stakeholders including the government and its agencies responsible for disaster response and management, NGOs involved in disaster response, and the victims of the disaster / beneficiaries of disaster aid / recovery efforts (Agyenim-Boateng & Oduro-Boateng, 2019; Taylor et al., 2014). Third is an understanding of accountability, which is linked with ethics, morals, responsibility toward ‘others’ and emotions (Agyenim-Boateng & Oduro-Boateng, 2019; Baker, 2014; Demirag et al., 2020; Yates & Difrancesco, 2022; Yu, 2021). For example, Yu (2021) studied accountability for death in relation to the COVID-19 pandemic and identified and distinguished between two forms of accountability: a calculative accountability, which equates accountability to transparency in terms of publishing performance information on the number of deaths, and a more ethical and inclusive form of accountability, which is an endeavor to account for death through repetition in mourning. Agyenim-Boateng and Oduro-Boateng (2019) distinguished between calculative and disaster accountability and noted that disaster accountability goes beyond the economic sense of accountability to include a responsibility to care for others, especially the victims of the disaster. At a more operational level, Yates and Difrancesco (2022) explored how in disaster situations, government and NGO staff come ‘face-to-face’ with victims and beneficiaries in encounters that confront them with a particularized notion of ‘others’ and open up spaces for accountability, which is infused with emotions and ethics (see also Agyenim-Boateng & Oduro-Boateng, 2019; Demirag et al., 2020).

While a common understanding of disaster accountability is emerging, there is also a recognition that this type of accountability, which emphasizes responsibility toward others and is infused with ethical, moral, and emotional considerations, is problematic to achieve in practice. Indeed, findings on the breakdown in accountability relations and an emphasis by governments and organizations on calculative accountability are quite common in the disaster accountability literature (Baker, 2014; Perkiss & Moerman, 2020; Sciulli, 2018; Taylor et al., 2014). What is evident from the literature is that ‘othering’ enables the side-stepping of this type of accountability to and for the other while providing accounts of conduct to a hegemonic group (Baker, 2014; Perkiss & Moerman, 2020). However, the accounting literature does not give us much insight into the nature of ‘othering’ or, indeed, how it functions in society. To understand this type of ‘othering,’ we turn to the stigma literature, as we know from the literature that stigma is at the core of ‘othering’ (Canales, 2000; Goffman, 1963).

3. From Stigma to Stigma Power

The conceptualization of stigma in the literature has been greatly influenced by Goffman’s (1963) seminal work *Stigma: Notes on the Management of Spoiled Identity*. He described stigma as ‘an attribute that is deeply discrediting’ and which reduces the bearer ‘in our minds from a whole

and usual person to a tainted, discounted one' (Goffman, 1963, p. 3). Three types of attributes that give rise to stigma were identified by Goffman (1963): 'abominations of the body' (physical deformities); 'blemishes of individual character' (weak will, dishonesty, etc. arising from mental illness, addiction, imprisonment, etc.); and 'tribal stigma' (race, religion, nationality).³ The important feature of Goffman's (1963) work is that stigma relates to an 'othering' and devaluing of individuals (also groups and places) because of some distinguishing characteristic or mark. He argued that stigma is a perspective generated within a social context because it is a strategy deployed to socially control people, but people learn to adapt and manage its devastating effects by deploying diverse identity management strategies to conceal it or pass it through a benevolent social action and relationship by the stigmatized (Goffman, 1963). It is this social function of stigma to the marginalized and its impacts that underpins our research on stigma.

Considering the social function of stigma, Phelan et al. (2008) reviewed 18 key conceptual models of stigma and developed a typology of three social functions of stigma: 'exploitation and domination (keeping people down); norm enforcement (keeping people in); and disease avoidance (keeping people away)' (Phelan et al., 2008, p. 358). Building on this, Link and Phelan (2014) further developed the concept of stigma power to account for issues of power and the productivity of stigma. They argued that stigma is a resource that can be drawn on when people are interested in keeping others 'down, in or away.' They referred to this stigma resource as 'Stigma Power' and argued that when one group dominates or exploits another, they can attain power, wealth, and high status (see also Jensen & Tyler, 2015; Slater, 2016).

The process or act of applying stigma power is known as stigmatization. Stigmatization occurs where there are unequal power relations, socioeconomic marginality, and dispossessions. As a result of these unequal power relations, stigma power functions to divide those it seeks to govern in order to deepen conflicts and perpetuate inequalities. This stigma power reduces the stigmatized from a whole person to a tainted person when s/he is dominated, controlled, and kept down. This theorization of stigma power is reflected in Wacquant's (2008) account of territorial stigma as a form of violence weaponized from above to create a deserving and underserving poor narrative. This stigma is not a static or a natural phenomenon; rather, it is a 'form of governance which legitimizes the reproduction and entrenchment of inequalities and injustices' on people and on places, including racialized places and people (Alexandrescu, 2020; Loyd & Bonds, 2018; Sisson, 2021; Slater, 2016; Tyler, 2013, p. 212). This power of stigma reflects the social stratification of immigrants, revealing how negative perceptions and prejudices limit their opportunities and perpetuate inequalities (Kusow, 2004; Tyler, 2020). For instance, the racial stigmatization of Blacks in the era of slavery, the colonization of countries around the globe by Europeans, and the expropriation of lands from Native Americans by Whites are all given as classic examples of the use of stigma as a tool of domination, exploitation, and control.

While focusing on racial stigma imposed by stigma power, Kusow (2004) adopted the concept of stigma reversal to highlight that immigrants also construct their own separate system of honor to discredit stigma power by imposing and seeing their own moral and cultural values as different from the classical narratives/ideologies propagated by governmental technologies to dehumanize and control them. This resonates with the sociology of racialization literature, which depicts racism as a form of stigmatization (Kusow, 2004; Lenhardt, 2004; Loyd & Bonds, 2018; Tyler, 2018, 2020) that is used as a governmental technology to dehumanize, stratify, dominate, and

³Several other classifications of stigma have emerged since Goffman's seminal treatise, for example, Spicker (1984) elaborated five categories of stigma: physical stigmas (arising from physical features such as race, illness, disability), mental stigmas (mental illness or addiction), stigmas of poverty (arising from poverty and linked to unemployment, homelessness), stigmas of dependency (over-reliance on others) and moral stigmas (criminality, deviant behaviour); these generally share the same underpinning idea.

control racialized groups (Lloyd & Bonds, 2018; Tyler, 2015, 2018, 2020). Prior studies in the accounting domain (Baker, 2014; Perkiss & Moerman, 2020) highlighted race as a key factor in the lack of accountability to Blacks, the poor, and the elderly in response to natural disasters, including Hurricane Katrina. When analyzed through the lens of ‘stigma power,’ these studies reveal how stigma was employed as a governmental tool to create a hierarchy among racialized groups during disaster response efforts.

Tyler (2020) developed the concept of stigma power further in her book *Stigma: The Machinery of Inequality* by suggesting that ‘Goffman’s theorisation of stigma as “a language of relationships” excludes the fact that social relations are always already structured through histories of power (and resistance)’ (p. 99). She linked the use of stigma as a powerful control tool to neoliberalism by noting that stigma ‘is always enmeshed with wider capitalist structures of expropriation, domination, discipline, and social control’ (p. 17), that ‘neoliberalism has been characterized by the deliberate restitution of stigma as a policy mechanism’ (p. 190), and that ‘the political economy of austerity was lubricated by a moral economy of undeservedness, and was fueled by stigma power’ (p. 192). Indeed, Tyler’s (2020) conception of stigma power is one of stigma being deliberately and purposefully crafted and designed into systems such that it acts as a strategy of the government in ways that ‘deliberately seek to foment and accentuate inequalities and injustices’ (p. 18).

Building on Goffman’s work, Tyler (2018, 2020) stated that stigma is a social norm and social classification practice that needs to be challenged and ameliorated through benevolent social action and/or resistance. The benevolent social action involves educating people or schooling the stigmatized to manage their spoiled identities, while neglecting the structural or political function of stigma as a form of power (Tyler, 2018). Tyler (2018, 2020), in expanding the concept of stigma power as a form of governmental power, also opened it up to the possibility of resistance. Indeed, she argued that stigma is a site of struggle and resistance, noting that the governmental technologies of stigma ‘have long been collectively resisted from below’ (Tyler, 2018, p. 744) and that:

Anti-colonial movements, civil rights and black power movements, indigenous rights movements, Dalit and Adivasi rights movements, Labour movements, feminist and LGBT movements, disabled people’s movements and more, drew on the experiential knowledge of dehumanisation, oppression and subjugation as a means of radically questioning the system of human stratification that subtend capitalist and colonial societies. Alongside concrete demands for equality and justice, what these diverse emancipatory movements held in common is that they emerged out of people’s collective demands to be recognised as equal, that is as equally human. (Tyler, 2020, p. 265)

While Tyler (2018, 2020) opened the possibility of resistance, she did not detail how this resistance to stigma power could unfold. Jordan (2022) picked up the theme of resistance to stigma power. She conceptualized such resistance as moving beyond the notion of resistance as ‘public, intentional and self-consciously political’ to its being more subtle, unorganized, and invisible – occurring as people participate in their everyday lives. She suggested that resistance is integrated into social life and outlines some practices of resistance in everyday life. First, she highlighted ‘belonging’ as a form of resistance. She showed how participating and volunteering in community groups constitutes a form of belonging and solidarity that challenges and counters the ‘othering’ that occurs through stigma. Second, ‘seeking purpose’ is shown to be a form of resistance to stigmatizing narratives that devalue individuals’ contributions to society. She highlighted how individuals find purpose in volunteer work, which signifies a rejection of stigmatizing narratives about their contribution to society and status (see also Evans, 2022). However, she also noted that for these everyday practices to be classed as resistance, they must be autonomous and not state sanctioned. While some steps have been taken in developing our understanding of resistance to stigma power, they are but tentative steps. Indeed, Dukelow et al. (2022, p. 628), reviewing the literature on resistance to stigma power, noted:

Resistance... is still somewhat of a 'black box' in our interrogation of stigma. Questions of what resistance is and how it can be an effective counter to the (re)production and experience of stigma remain open... the research findings and reflections they evoke suggest that the nature and efficacy of stigma resistance remain a pressing avenue for further research. This stems from the limitations of typical expressions of resistance against the weight of stigma power or the force of welfare stigma as a form of violence and coercion.

Without necessarily connecting to a particular notion of accountability, literature exploring stigma in diverse contexts has seen growing attention in the accounting literature (e.g., Graham & Grisard, 2019; Lauwo et al., 2020; Miley & Read, 2018; Walker, 2008). Walker (2008) highlighted how accounting classifications were used in Victorian England to inscribe existing and create other spoiled identities of the pauper; Miley and Read (2018) highlighted how failures to implement accounting and auditing requirements in managing wages of Indigenous Australians led to their stigmatization; and Graham and Grisard (2019) explored the stigmatization of the poor in Toronto and showed how accounting bridges the gap between the rich and poor while insulating the rich from the stigma of the poor. While the accounting literature on stigma sheds some light on the roles of accounting in the construction and maintenance of stigma, it does little to address the social functioning of stigma, including the political economy of stigma, and how stigma intersects with systems of accountability (Jensen & Tyler, 2015; Tyler, 2018). The literature has in particular ignored the process(es) through which stigma works its way into accountability systems of governments or corporations and impacts the nature of accountability owed to the 'other.'

Furthermore, accounting and accountability literature that focuses on stigma does not offer much insight into the notion of resistance to stigma power or narrative, despite the presence of stigma as a site of resistance in the public sphere. There is a lack of research investigating how a particular accountability mechanism plays a role in the intersection between stigma power and resistance to that. Thus, our investigation of how stigma and stigma power articulate with accountability also considers the ways in which accountability interacts with various forms of resistance to both stigma and stigma power. Therefore, the empirical work focuses on both the deployment and resistance of stigma power within a stratified and racialized public housing context, and how accountability intersects with these.

4. Research Methods

We set out to explore how stigma power and the othering of a particular community interfaced with accountability and were deployed during an imposed COVID-19 hard lockdown of nine public housing towers in Melbourne, Australia. Data for this study was collected through a combination of methods. Our dataset consists of primary data in the form of 16 in-depth interviews and secondary evidence published in the media articles, press briefings by the public housing residents and the Victorian Government, collected video links capturing the narratives and counter stories of the hard lockdown, and reports published by the Victorian Ombudsman.

Data from the secondary sources were extracted from news media articles and videos on YouTube, and social media feeds, particularly Twitter (now known as X)⁴, press briefings by the public housing residents, and published documents from the Victorian Government during the hard lockdown in 2020. Appendix details the secondary sources specifically cited in this work.

Consistent with prior studies (see Amernic & Craig, 2017; Himick et al., 2016; Twyford et al., 2022), we adopted a close reading approach to gain insight into the lived experiences of public

⁴Social media feeds via Twitter (now known as X) of the Victorian Government during the hard lockdown were analysed because the Government made use of this medium to create awareness about its COVID-19 strategies.

Table 1. Overview of the interviewees' details.

Interviewees	Profile	Duration
P1	Community organizer	50:41
P2	Community organizer/volunteer and ex-public housing resident	1:18:26
P3	Volunteer (administrator of a social media platform created to provide support to the residents)	1:05:49
P4	Resident of one of the locked-down towers during the lockdown	42:39
P5	Resident of one of the locked-down towers during the lockdown	43:14
P6	Resident of one of the locked-down towers during the lockdown	53:23
P7	Volunteer (a lawyer)	1:06:22
P8	Community outreach officer for a state parliamentarian	1:00:06
P9	Director of an NGO/Co-ordinator of volunteers	1:11:12
P10	Operations Manager for an NGO/ Constituency outreach officer	45:15
P11	Senior adviser to a state parliamentarian	49:40
P12	Volunteer and a health care staff seconded to the Department of Health during the pandemic	1:03:49
P13	Community leader and resident of the locked-down towers during the lockdown	1:24:11
P14	Community leader and resident of the locked-down towers during the lockdown	1:23:26
P15	Resident of one of the locked-down towers and a community leader	1:06:56
P16	Community leader	1:29:56

housing residents during this hard lockdown. The close reading of the secondary data enabled us to understand the evolution and the stigmatizing impacts of the hard lockdown, and the tensions that existed before the hard lockdown, particularly around the racialized views held and the impacts on migrants (mostly of African origin) living in public housing towers and in deprived neighborhoods. We read the various media articles, and press briefings, viewed the video clips, took notes, and met bi-weekly to reflect and discuss our observations. The counter narratives that the secondary data provided allowed us to develop and interpret a thematic understanding of how stigma power (Tyler, 2018, 2020) was deployed as a machine by the Victorian Government to stigmatize the public housing residents and to deny them public accountability during a global disaster. It also enabled us to understand how the public housing residents built networks to resist, the activism and camaraderie that emerged from the public housing residents' lived experience, and the engagement of community leaders, NGOs, and community observers to hold the government accountable and the strategies adopted to amplify the lived experience of the residents in these towers.

While data from secondary sources (widespread documents) were helpful in developing our initial ideas and themes, we relied upon interviews to analyse and explore deeper insights into the problematic aspects of public accountability amid intensified stigmatization during the hard lockdown. We conducted 16 interviews with public housing residents, community organizers and volunteers, community outreach personnel for parliamentarians, a director and operation manager of NGOs, community leaders, health care staff, and a lawyer. All the interviewees had firsthand experience as residents or community organizers or other roles during the lockdown. Table 1 presents the details of our interviewees. We used a snowballing approach to identify potential participants, and this approach was also purposive in nature.

The interviews were conducted with participants located in Melbourne, Victoria, from March to September 2021. One of the co-authors is of Ethiopian origin, with associates and friends who know people who live in Melbourne's public housing towers. His social interactions with the African communities were instrumental in identifying and negotiating access with relevant participants in the public housing towers. We interviewed participants via Zoom, with all co-authors participating in the interviews. The interviews were recorded with the permission of the interviewees. The interviews focused on a wide range of issues, including racial and public housing stigma, public accountability, and the nature of public housing in Melbourne, as well as participants' experiences regarding the impacts of the hard lockdown and the support provided by health workers, social workers, and interpreters for those living in the towers. Through the interviews, we explored the factors that have led to the failure of public accountability in relation to public housing in Melbourne, and the use of the police to enforce the hard lockdown of the public housing towers. We documented the lived experiences of the public housing residents before the hard lockdown, particularly around issues such as stigma, racism, differential policing, and housing policies. We also explored how the community leaders and NGOs tried to create community cohesion between the diverse ethnic minority groups in these nine public housing towers and the wider stakeholders. In these interviews, our participants referred to events before the hard lockdown to help us contextualize the empirical evidence.

All the authors participated in the interviews, and we also transcribed the data verbatim to enable us to understand and discuss the empirical evidence collected during the analysis phase. The initial coding phase (open coding) consisted of an individual reading of the data (Himick et al., 2016). During this open coding, the authors met bi-weekly to reflect on the data, the theoretical framing, and the emerging themes. This enabled us to understand the data, classify the data, and identify similarities and differences in empirical evidence. This open-coding phase allowed us to develop and discuss the emerging themes used for our closed coding. The closed-coding phase of our data analysis used NVivo to group the data into the emerging themes identified from the open-coding phase. We immersed ourselves in the data by taking time to understand and code the empirical evidence using the emerging themes identified from the theoretical framing and during the open coding phase, and then individually took turns to verify and ensure that the themes evolved from the empirical evidence were recorded to support our explanatory frame in Section 6 below.

After adopting the closed coding approach to classify the data, we then utilized a selective coding technique to categorize our empirical evidence into 'stigmatization of public housing,' 'stigma, accountability, and the lockdown decision,' 'stigma, lockdown operations and public accountability,' and 'resistance and demanding accountability.' This process also allowed us to triangulate by comparing and fragmenting the data collected from the various secondary sources with the empirical evidence collected through the interviews. This ensured that the analytical process was grounded in the theoretical framing (stigma power) while gaining confidence in our analytical process; the themes that emerged from our coding, bi-weekly meetings, and the interpretations of the empirical evidence are presented in Section 6. However, before doing that, we provide a brief contextual background to public housing in Australia at the national level and Victoria at the state level, along with the key events during the COVID-19 hard lockdown.

5. Overview of Public Housing in Australia and the COVID-19 Hard Lockdown

5.1. Public Housing in Australia

Public housing, also called social housing in Australia, is defined as 'dwelling owned (or leased) and managed by [the Australian] State and Territory housing authorities to provide affordable

rental accommodation' (Steering Committee for the Review of Government Service Provision (SCRGSP), 2006, p. 16). In the context of the current study, public housing refers to subsidized housing provided by the Victorian Government to eligible people who are often classified as unemployed, have low incomes, live with a disability or a mental illness, or are at risk of homelessness. Public housing in Australia, in line with other similar public sector entities (Hunt, 2018), operates under a 'mainstreaming' policy influenced by new public management (NPM) principles that emphasize competition and efficiency (O'Flynn, 2007). In particular, by keeping the (financial) efficiency principles in mind, public housing is funded by the federal and state governments of Australia and is managed by its state-based housing authorities. At present, the key national policy instrument, including funding, for public housing in Australia is the National Housing and Homelessness Agreement (NHHA), which commenced in 2018 (Department of Social Services (DSS), 2022; Martin et al., 2023). It is an agreement between the Australian (federal) Government and the states and territories for the provision of public housing. Prior to NHHA, there was a series of Commonwealth-State Housing Agreements (1945–2008) and, more recently, the National Affordable Housing Agreement (NAHA) (2009–18) (Martin et al., 2023). Homes Victoria,⁵ a division of the Department of Families, Fairness and Housing, is the Victorian Government agency responsible for the provision of social or public housing (i.e., it is the 'landlord'). Tenancy and property management services, housing advice, and assistance are provided by a network of housing offices and community workers who work for the Community Operations and Practice Leadership Division on behalf of Homes Victoria. According to Homes Victoria (2022), in March 2023, there were 64,428 public homes⁶ for 116,351 people who had migrated from 114 countries. However, several commentators in the field argue that the country has a significant and growing crisis in social and affordable housing, citing that both federal and state-level governments have under-invested in the sector for decades (Gilbert and Tobin, 2021). In fact, public and social housing, as a proportion of all Australian households, is at a historically low level (RMIT ABC Fact Check, 2019). As of June 2023, the wait time for public housing in Victoria for the most vulnerable people was 20 months compared to the government's own 10 $1/2$ -month target for priority applicants, and there were 58,131 families on the waiting list (Smethurst, 2023). In general, demand for public housing exceeds supply, and the waiting list for suitable accommodation can be long (Hall, 2022; Tran & Stayner, 2018). In addition to the shortage of public housing, the quality of existing public houses has been reported to be of concern, with some properties in need of significant maintenance and repair (Sansom et al., 2023).

In relation to the focus of the current study, namely, the intersection between stigma and accountability, over time, social housing has become increasingly associated with crime, poverty, social dysfunction, welfare housing, and special needs, which has led to the stigmatization and marginalization of the housing residents, who are often viewed as being lazy, dependent, and a drain on society (Palmer et al., 2004; Sisson & Chatterjee, 2020). This stigma has been perpetuated by negative portrayals by the mainstream media (Atkinson & Jacobs, 2008; Sisson, 2021), and this has been reinforced by government policies (Kuzmanovski, 2017). For example, in some states in Australia, public housing tenants are required to undergo drug testing or participate in mandatory community work to retain their housing (Jacobs & Flanagan, 2013; Troy,

⁵See details of Homes Victoria on this link: <https://www.homes.vic.gov.au/>.

⁶Rents for public housing are set at the market rate, but many public housing residents receive a rebate, calculated every 6 months on the assessable income of the household, which reduces the market rent to make the rent more affordable, known as 'rebated rent'. Rebated rent is calculated as 25 percent of the household's primary income such as wages, salaries, pensions, benefits, allowances, superannuation, lump sum payments, interest from savings or income from investments; plus, 15 percent of any family-related payments such as Family Tax Benefits paid by Centrelink and child maintenance paid by either a Child Support Agency or a non-custodian parent (www.housing.vic.gov.au).

2012). These policies reinforce the notion that public housing residents are somehow morally deficient and need to be monitored and controlled (Jacobs & Flanagan, 2013; Troy, 2012).

5.2. COVID-19 in the Public Housing Towers of Melbourne and Hard Lockdown

Public housing residents in Melbourne faced a hard COVID-19 lockdown in 2020 (see key incidents on the hard lockdown in Table 2). Citing increasing rates of COVID-19 infections in parts of metropolitan Melbourne, on July 1, 2020, the Victorian Government issued directions that effectively imposed stage 3 restrictions on ten postcode areas (these did not extend to the postcodes containing the public housing towers in the Flemington and North Melbourne suburbs). Stage 3 restrictions meant that people could only leave their homes for four reasons: shopping for food and supplies; care and caregiving – including attending regular medical appointments; exercise (outdoors, with one other person from your household); work and education – if not possible from home. On July 3, 2020, health officials announced that they were very concerned about an outbreak linked to the network of public housing towers in the Flemington and North Melbourne suburbs, and that there was a risk that the virus could spread exponentially. On the morning of July 4, senior officials dealing with the public health emergency, including the deputy chief health officer, secretary, and senior officers of the DHHS, agreed that an intervention was needed for the towers (Chingaipe, 2021). However, they expected that the intervention, in the form of a quarantine, would not begin until midnight the following day, July 5. Nonetheless, at about 4 pm on July 4, the Premier of Victoria announced the lockdown, which was to take immediate effect. It is believed that the immediacy of the lockdown resulted from a decision made at the Premier's Crisis Cabinet⁷ when they met in the early afternoon of July 4 (Victorian Ombudsman, 2020a). Residents found out about the lockdown from the televised broadcast, phone calls from friends and relatives who watched the premier's broadcast, and when they saw uniformed police officers surrounding their homes. In short, the Victorian Ombudsman described the lockdown as abrupt, poorly organized, and chaotic (Victorian Ombudsman, 2020b).

About 3,000 residents of nine public housing towers were affected by the hard lockdown. Most of these residents were from low-income and immigrant backgrounds. Restrictions were lifted from eight of the blocks on July 9. However, 33 Alfred Street in North Melbourne remained in lockdown until July 18 (Table 2). Stemming from the hard lockdown, the public housing residents voiced their concerns regarding health, safety, lack of accountability, trust, and power, reliving their 'trauma' from fleeing war zones in Africa to live in Australia, the discriminatory treatments experienced as public housing residents, and the presumed assault on their sense of citizenship (Victorian Ombudsman, 2020b). The nine towers were occupied predominantly by immigrants who had fled violence and war to seek refuge in Australia.

Key initiatives and actions by the Victorian Government during the hard lockdown period are highlighted in Table 2. It is in this period that our study is situated, as we investigated the intersection between stigma and accountability by focusing on decision making and the implementation of the hard lockdown.

⁷The Victorian Premier announced the establishment of a Crisis Council of Cabinet (CCC) to oversee the fight against the coronavirus on Friday, April 3, 2020 (Victoria State Government, 2020a). The CCC, chaired by the premier himself, was composed of seven senior ministers: the Minister for the Coordination of Education and Training – COVID-19; Minister for the Coordination of Treasury and Finance – COVID-19; Minister for the Coordination of Transport – COVID-19; Minister for the Coordination of Health and Human Services – COVID-19; Minister for the Coordination of Justice and Community Safety – COVID-19; Minister for the Coordination of Jobs, Precincts and Regions – COVID 19; and Minister for the Coordination of Environment, Land, Water and Planning – COVID-19.

Table 2. Timeline of key initiatives and actions on the hard lockdowns.^a

Date of events	Description of events
Thursday, July 2	'Inner North' outbreak identified; nine COVID-19 cases linked to 33 Alfred Street.
Friday, July 3	The outbreak report identified a significant rise in COVID-19 cases associated with the Flemington and North Melbourne estates. At 10:00 pm, senior officials from the Victorian Department of Health and Human Services met to discuss possible quarantine measures for residents in public housing towers in Melbourne. The meeting continued throughout the night and into the morning.
Saturday, July 4	Early in the morning (around 7:30 am), Victoria's deputy chief health officer received formal advice linking the cases at the Flemington and North Melbourne estates. At 8:15 am, another meeting (by senior officials from the Victorian Department of Health and Human Services) was held to discuss possible quarantine measures. The public health experts in the meeting expected to have enough time to inform the community and for people to prepare. The decision was made that a lockdown would be brought into force at 11:59 PM on that day. Other officials were notified of the situation. At 9:56 am, the premier's office sought a briefing on the Flemington and North Melbourne COVID-19 cases. At 10:37 am, the state controller requested the assistance of Victoria Police with the intervention. At 12:00 pm, an inter-agency meeting was held to discuss the planned operation. Senior Health Department staff at the meeting, including the deputy chief health officer, expected that these arrangements would not begin for about 36 hours. Around 2:30 pm, the deputy chief health officer was informed of the decision, which was just over an hour and a half before it was announced to the public. At 3:40 pm, the deputy chief health officer received a draft of detention directions and human rights assessment as she made her way to the press conference. At 4:00 pm, 500 police officers arrived at the towers in Flemington and North Melbourne, and the snap lockdown began. The premier declared that nine of Melbourne's public housing towers would be 'the subject of a complete lockdown, effective immediately.' Thus, Detention Directions were made; residents of the nine public housing towers were immediately detained in their homes.
Sunday, July 5	DHHS started delivering Detention Directives to households.
Monday, July 6	DHHS began making telephone notifications to residents concerning the lockdown.
Tuesday, July 7	A Community Working Group was formed to consult with multicultural community leaders.
Wednesday, July 8	DHHS began delivering translated materials explaining the lockdown.
Thursday, July 9	Detention Directives were revoked; 33 Alfred Street remained in lockdown under Close Contacts Directions.
Friday, July 10	DHHS began developing a fresh air and exercise program; a dedicated health hotline was established.
Saturday, July 11	Fresh air and exercise program began; fences were erected and later dismantled.
Sunday, July 12	COVID-19 growth rate within the public housing towers falls to one quarter of the Victorian average.
Wednesday, July 15	The second COVID-19 testing blitz commenced at 33 Alfred Street; an additional 30 cases were identified.

(Continued).

Table 2. Continued.

Date of events	Description of events
Thursday, July 16	Close Contacts Directions amended to clarify entitlements to outdoor exercise.
Saturday, July 18	Substantive lockdown at 33 Alfred Street ended at 11:59 pm.
Monday, August 2	The entire state of Victoria went into lockdown.
Thursday, December 17	A final report by the Victorian Ombudsman was tabled in the Victorian Parliament with ten recommendations. The Ombudsman report considered the immediacy of the lockdown unlawful, and that the Victorian Government breached human rights laws.
March 2021	Idris Hassan and Hawa Warsame (public housing residents) commenced a class action against the State of Victoria to challenge the hard lockdown and to seek an apology from the government.
May 2023	The State of Victoria agreed to resolve the class action by settling for \$5 million. The agreed settlement was paid to eligible residents at the nine public housing.

^aThe events are extracted from and cross-checked with Chingaipe (2021); Families, Fairness and Housing of Victoria State Government (DFFH, 2022); Victorian Ombudsman (2020a, pp. 10–11); Yussuf (2021); Estcourt (2023); Department for Health (2023).

6. Empirical Findings

6.1. *Everyday Stigmatization of Public Housing*

Our initial focus was to understand the nature of ‘othering’ and stigma (if any) on public housing and its residents in Melbourne and Australia more broadly. We approached this using the typologies of stigma (Goffman, 1963; Spicker, 1984) and stigma power (Link & Phelan, 2014; Tyler, 2018, 2020). What we found was a complex intersection of stigmas such as poverty, benefits stigma, unemployment, drugs, and crime, which attached to public housing residents and thus to public housing. A comment from one of our interviewees highlights some of the intersecting stigmas:

In Melbourne, a lot of Horn of African migrants live in public housing. A lot of them are Black, and many of them are Muslim, so I think a lot of the stigma associated with those neighborhoods is that it’s poor, Black, Muslim people who live there, and that they are seen as not necessarily as being part of the working demographic in the country, which is also untrue. But they’re seen as being leaners – there’s that whole expression in Australia, and that the people who live there are all welfare recipients et cetera. So, there’s all these stigmas around poverty; they’re associated with people who live in those areas. That’s exacerbated by the fact that these people’s experiences are actually really complicated. I’m speaking from a very understanding or nuanced perspective, but I think the general stigma is that it’s people who aren’t really prioritized in policymaking anyway who live there, and therefore public housing isn’t renewed; all of it was built in the sixties and seventies here. People are just expected to be okay with that and not really demand anything. I think they’re just seen as – they should just be grateful. (P1)

Public housing residents are stigmatized for being poor and lazy. They are stereotyped as unwilling to work; the term ‘leaner,’ connoting a person who is able to work but wrongly relies on the welfare system, is often used to describe public housing residents. Racial stigma has been associated with these public housing towers, as residents are seen as Black African migrants who do not contribute to the economy. These stigmas intersect with religious stigma, as residents are othered as ‘Muslim.’ One thing that immediately became obvious to us was the near inseparability of stigma from social functioning. Indeed, the quote above and further analysis of the data showed that the effects of these intersecting stigmas result in the marginalization of public housing in policymaking and, thus, a lack of investment in public housing. This has meant that many of the public housing blocks in Melbourne are seen as substandard housing for the poor and marginalized in society, which in turn creates additional stigma. Drawing on Link and

Phelan's (2014) conception of stigma power, we understand that this effect of stigma enables the domination and keeping away of public housing residents, so that they are unable to demand certain levels of service and conduct toward them. In essence, stigma renders them 'less than human' (Tyler, 2020) and thus unworthy of holding the government to account for its conduct.

The racial stigmatization of Black Africans in public housing in Melbourne is also well documented (see Jacobs & Flanagan, 2013; McGhee & Dickson, 2020; Morris, 2019; Raynor et al., 2020; Sisson, 2021). Indeed, some of our respondents spoke about this, especially in relation to the migrant communities who live in public housing:

There's just been a long history of bias. . . . We had a situation in the last state election. The opposition decided to run on a law-and-order kind of theme and one of the themes that they decided to pick up with was African gangs, and so they would constantly reference African gangs, particularly if they were talking about people from South Sudan, but they'd just said 'African gangs.' You know, 'they're beating people up, they're stealing things, they're difficult, we need stronger policing' etc. So that was being repeated a lot in the media. (P12)

Racial stigmatization of African migrants has stereotyped and labeled them as violent and criminal. This, in turn, has impacted the perception of public housing, particularly where they reside, as zones of criminality and violence, and this has resulted in the differential, hard, and increased policing of these communities and the public housing spaces they inhabit. Indeed, much like in the literature (Ejiogu & Denedo, 2021; Loyd & Bonds, 2018; Tyler, 2015, 2018, 2020), what is evident here is the use of racial stigmatization to stratify, dehumanize, dominate, and control the African migrant communities living in public housing in Melbourne.

In addition to the stigmatization of public housing more generally, we saw evidence of stigma specifically directed at the public housing towers in North Melbourne and Flemington. Some of our interviewees' comments indicated that:

They look at these towers as anything that really infringes upon the economy itself. . . . They look at these people as just being worthless: they're not employed, and they sit around and cause all other things that have befallen the society. That is, drug addictions, prostitutions, and violence, and things like that. (P13)

That estate both of them [in]. . . . North Melbourne has a history of discriminatory policing, to the point where Flemington police station had a class action lawsuit by multiple African young men combined with a settlement out of court for racism and police abuse. So, there's a history of that occurring and multiple people have witnessed it, experienced it, and are aware of it to a point where the police station settled, and they won. (P1)

Link and Phelan (2014) highlighted that stigma power is used to keep people down and away, as it is a governance machine used to project discriminatory policies and 'other' people through stereotyping political rhetoric (Tyler, 2018, 2020). Stigma power, being a governance machine used by other people to keep people away, is observed in this study, and this gives rise to unaccountability to and for the other (Baker, 2014; Perkiss & Moerman, 2020). Accordingly, our interviewees highlight a clear othering of public housing residents in the towers in North Melbourne and Flemington, and this arises from a perception of poverty, vulnerability, criminality, and race. This kind of othering of less privileged groups is much more problematic and critical than the othering of immigrant professionals (such as professional accountants; see Annisette & Trivedi, 2013) who are relatively well off. This relates to the nature of accountability and responsibility, which is then owed to these residents by policymakers and other agencies of governance (Larsen & Delica, 2019; Power et al., 2022; Wacquant, 1993, 2008).

The picture that emerges from our analysis is of stigmas such as race and poverty breeding other stigmas such as criminality and the intersecting stigmas together, creating a bleak image of public housing, and this picture has the effect of marginalizing public housing and its residents. This implies that public accountability in relation to public housing is stigma-driven and pays little or no attention to the humanity of public housing residents. Using stigma power, authorities keep the voices of residents silent, and there is much ambiguity over residents' power, creating pressure upon authorities to be held accountable for discriminatory actions. It is this

idea of stigma being a productive force that is deployed toward marginalizing, controlling, and exercising power over public housing and its residents that we focus on in the following sub-section.

6.2. *Stigma, Accountability and the Hard Lockdown Decision*

Having somewhat grasped the nature of stigma, the intersecting stigma of public housing with other stigmas, and the end results of stigma to public housing residents, our focus then shifted to understanding how this stigma intersects with the notions of accountability in the decision to lock down the public housing towers in North Melbourne and Flemington on July 4, 2020. Our first observation was that, as in other countries (see Ahn & Wickramasinghe, 2021; Ahrens & Ferry, 2021; Sian & Smyth, 2022), the Victorian Government suspended existing accountability mechanisms with extensive scrutiny and assumed emergency powers in order to make pressing and extraordinary decisions to respond to the pandemic. In our case, the Victorian Government assumed emergency powers under the *Public Health and Wellbeing Act 2008*, which authorized the government to take actions (including detaining individuals) and make regulations in relation to anything necessary to respond to the emergency without the need for the normal process of parliamentary and regulatory scrutiny (see the Victorian Ombudsman's 2020 report). It was in the exercise of these emergency powers that the government locked down the public housing towers in North Melbourne and Flemington. Below is an excerpt from the statement from the Premier of Victoria announcing the lockdown at about 4:00pm on July 4, 2020:

Today's numbers represent the second biggest increase in confirmed case since this began – and the biggest jump since 28 March. As these figures show, we are still on a knife's edge. Rather than spread across the state, we know many of these cases are located in specific communities. That means the need for targeted, swift action is stronger than ever before. In recent days, 23 cases across more than 12 households have been identified in the Flemington and North Melbourne public housing estates. This represents a challenge we've not yet encountered. This is not like an outbreak spread across multiple homes or multiple suburbs. The close confines and the shared community spaces within these large apartment blocks means this virus can spread like wildfire. And just like fire, we need to put a perimeter around it to stop it from spreading. It's why, effective immediately, these estates – encompassing nine sites – will be closed and contained. Residents will be required to stay inside their homes... Operation Benessere will be supported by onsite police and PSOs, ensuring safety, compliance and security. (Premier of Victoria, Victoria State Government, July 4, 2020)

In the same statement, the Premier also imposed 'stay at home' restrictions on two postcodes, one of which included tower blocks across the road from the public housing towers put under lockdown. The statement draws on the calculative accounting practice of keeping and publishing daily records of COVID-19 infections. However, the differential treatment of public housing residents and private housing residents is premised on an increased risk of transmission in the public housing blocks, as the high-density living with shared communal spaces leads to an increased risk of transmission. This, in essence, creates the public housing residents as risky subjects. The differential treatment of public housing residents is picked up by the Victorian Ombudsman in her report, as well as by our respondents, who link the decision to implement a hard lockdown on the public housing towers to the stigmatized view of public housing and its residents:

Documents relating to the lockdown asserted there were security concerns, suggesting the towers were a hotbed of criminality and non-compliance. But the evidence was the vast majority were law-abiding people, just like other Australians. It is unimaginable that such stereotypical assumptions, leading to the 'theatre of policing' that followed, would have accompanied the response to an outbreak of COVID-19 in a luxury apartment block... In fact, when the immediate lockdown of 33 Alfred Street was announced, neighbours [i.e., private owners] living across the road were given nearly eight hours to prepare for their own 'stay at home' orders. Only with regard to the public housing towers was it considered necessary to detain people on public health grounds with no warning whatsoever. (Victorian Ombudsman, 2020a, p. 5)

And then . . . the public housing stigma . . . the assumption that people don't know what's best for them, and the government has to tell them, whereas the people in the apartment buildings [i.e., private owners] across the road apparently know how to behave. (P8)

In addition to creating the public housing residents as 'risky subjects,' the government also constructs an image of them being '*incapable tenants*' who then need to be managed and controlled. The Minister for Housing, in his statement on July 4, noted:

These towers rely on common entrances, common walkways and common lifts . . . Although we have 23 cases today, coronavirus could easily and savagely rip through these buildings and infect thousands and thousands of Victorians. These high-density, high-rise towers are home to some of the most vulnerable in our community. These residents are also some of the most vulnerable to coronavirus. It's the reason we need these residents to stay inside their homes and stay safe. (Victoria State Government, July 4, 2020b)

While this view of public housing residents as transmission risks and incapable is born out of a stigmatized view of residents, it also serves to further stigmatize them – separating them from the rest of the population and marking them as different, as the 'others.' What we see here is an intersection of stigmas – race, criminality, territorial, etc. – intersecting to create a stigmatized identity for the public housing resident, and this identity is being implicated in the decision to lock down. Indeed, while the crisis served to foreground and intensify the stigma on public housing and its residents, our respondents were keen to highlight that while this stigmatized identity has a very immediate impact on decision making, it also has a historical and longer-term impact on the government's felt responsibility toward them. One of our respondents highlighted this:

The government is responsible for people that live in public housing. Why didn't they have any kind of pandemic planning? Why didn't they have a plan for what would happen if COVID got into those communities? They're responsible for that. I think it's a combination of a really poor response on the day, as well as the months and months of build-up because of the fact that the government just didn't care about people that lived in public housing. (P8)

Our participants share the view of accountability held in the disaster accounting literature that accountability in disaster situations involves a responsibility to act in a competent and caring way toward citizens and victims of the disaster (Agyenim-Boateng & Oduro-Boateng, 2019; Baker, 2014). However, this was not the case with public housing residents. One of our participants commented on the hard lockdown notes:

I think that it was done in the name of public health, the idea of protecting the wider public. I don't think they considered the public health of the people in the tower or considered them as part of wider public health. (P10)

What is evident from the quote above and wider analysis of the data is that the stigmatized view of public housing residents who are mostly immigrants results in an 'othering' that holds them out to be different and switches them from being viewed as part of the public to be protected and cared for to being viewed as a threat to the public, and therefore to be confined within a territory. This suggests a different mode of conduct toward the public housing residents, as highlighted by one of our respondents:

The assumption that people that live here are going to do the wrong thing, we can't just tell them what's happening, and treat them like adults that care about their health and the health of their community, we have to come in by surprise, and we have to send all of these police because otherwise, who knows what's going to happen? It's this idea that African people are dangerous, and that you have to control the situation before it gets out of hand. I think it's definitely coming from a racist place. (P8)

Thus, rather than the government being accountable for its conduct toward the public housing residents, the stigmatized view of the residents leads to a 'keeping away' (Link & Phelan, 2014) of residents, which subjects them to a new mode of control and indeed accountability for self. However, the residents and community leaders we interviewed were keen to point out that this view of them and their communities as not caring for public health was inaccurate. For instance, a volunteer noted:

I know that residents told the government directly by letters, emails, and phones in March, when the pandemic started, that the towers were risky because they were close quarters, they needed more cleaning, they needed more support. And they did nothing. So, there were not enough safety provisions, and communication and care put into the public housing in the lead up to this lockdown. So, when it finally got to this point, where they decided okay, we have to lock down the towers, I think, first of all, they had neglected their responsibility to make sure that the living situation for everyone there was safe . . . They managed it with control and power, rather than support and care. (P3)

What is evident is the government denying its responsibility toward the public housing towers and their residents and, in so doing, moving away from a responsibility and accountability regime based on support and care towards another based on control and power, and this was enacted through the hard lockdown. Indeed, one of our respondents commenting on this shifting of responsibility notes:

The burden placed on community and residents was not theirs to bear, was not theirs to hold. So public health information and sustainable things in their housing like cleaning, laundry, and use of public spaces, all that kind of stuff, all the sustainable things in their housing is the responsibility of our state government and because of their failure to do so and their quick handedness, that burden of responsibility fell upon the residents and then their community or communities. (P2)

Thus, in deciding to implement a hard lockdown, the government has shifted the gaze away from its failures to take responsibility and accountability for safeguarding public health in the public housing towers and placed a burden on the residents and their communities to take responsibility for and become accountable for their conduct in relation to the virus within the towers.

While this different mode of conduct toward public housing and its residents entails a distancing from them and a denial of accountability to them for actions directed at them, it also entails a rendering of an account for actions to the hegemonic group. The Facebook post by the Victorian Premier on July 6, 2020 is indicative of this:

I know people are worried about those under lockdown in public housing towers . . . So I just wanted to share with you exactly what we're doing to help make this situation easier for everyone. Right now, groceries and supplies are being delivered to all residents – and they can make specific requests for other items too. Over 3000 food hampers, 500 boxes of fresh produce, 350 personal care packs, and 400 kids' activity boxes are being distributed – with more on the way.

Pre-prepared meals are also available, and over 2500 halal packs are being delivered. And many hundreds of staff and volunteers are on site to help get food and supplies to residents. Rent will be waived for the next two weeks. Households who miss out on work will receive a \$1,500 Australian Dollar hardship payment. And all other households will receive a \$750 Australian Dollar payment, too. Nappies, baby formula, pet food, and other items are all on hand for whoever might need them. And arrangements are being made for pets to be walked, or taken care of if needed . . . This was never an easy decision to make. But two Victorians died today – and without action, this virus will cut its way through communities right across our state. Coronavirus is now present in almost every one of these towers. And as we test more people, more cases will be found. We simply cannot allow this to get any worse. We cannot risk it spreading further. Not taking these actions means more sick people, and more lives lost. And we can't ever let that happen. (Dan Andrews' Facebook post, July 6, 2020)

What we see here is the public housing residents being made the object of calculative accountability, which is rendered to the Victorian public – a public from which they are now excluded. Indeed, it is calculative accountability that is drawn on here to list and quantify the 'aid' being directed at public housing residents while at the same time excluding them as accountability principals. Thus, stigma power seems to have the effect of denying accountability to the public housing residents while at the same time demonstrating accountability for them to the public.

6.3. Stigma, Lockdown Operations and Accountability

Shifting the focus from strategic decision making to the more operational level of implementing the hard lockdown of the public housing towers, we are immediately confronted with a chaotic and brutish scene. A resident described her experience of the chaotic nature of the lockdown:

The Premier announced is going to be locked down in a tower. We never expecting anything like police control us. We never, ever expecting. . . . So, I went out to get my medication, because for five days or one week, I need medication. When I go out, it was shocking, hell of police. Big big big number of police, around 500 police around us. So, it was shocking, it was unexpected! . . . It was as if you were a criminal or you already have some kind of disease. . . . It was shocking . . . The police and that much police is scary for us, for what we've experienced back in Africa. (P5)

Another interviewee, a community outreach officer, also noted:

The way in which they interact with people with culturally and linguistically diverse communities is quite ill-informed and probably has an embedded amount of racism in it. And so, my opinion is that they went in assuming that these communities couldn't manage themselves. They didn't consider how to do cultural messaging, how to engage cultural leaders, and they came at it with a police-focused suppression method due to their past experience of vilifying African gangs. It was the buzzword a couple of years ago [referring to the term 'African gangs']. So, I think that the combination of ill experience, a dire sense of fear needing to push a public health message as quickly and as harshly as possible, and their inability to engage with culturally and linguistically diverse communities, plus just again, embedded racism within Australian governments led to an extremely severe overreaching response, which I think caused a lot more damage than it would have prevented. (P10)

To the residents, being exposed to the chaotic and paternalistic imposition and operationalization of the hard lockdown was a jarring confrontation of the existing discourses around race, police profiling, crime, and the stigma attached to their postcode. The residents who participated in this study posited that the stigmatized perception of the hard lockdown reminded them of their unpleasant experiences with the police and their engraved, inhumane war-like experiences of fleeing war zones. Thus, adopting postcode segregation (i.e., postcode areas 3051 and 3031) and a militarized approach as a governance strategy in curtailing the spread of the virus is a clear example of the territorial stigmatization of space harnessed in the use of stigma power. The implementation of the hard lockdown involved a number of activities that included a police cordon, communicating with households to identify needs, e.g., medication, visits to each household to deliver detention and other notices, medication, etc., testing of individuals, provision of outdoor exercise facilities, provision of food and other essentials, and testing of all individuals in the public housing blocks. Our data is replete with stories of residents and volunteers that highlight stigmatizing actions as well as actions and activities conditioned by stigma. For instance, one volunteer narrated her experience of knocking on doors within the locked-down blocks to deliver information to residents:

We got there, and there was a group of like I said DHHS employees who had gotten an email the night before. . . . What happened then was that, apparently, the idea was that there would be one community volunteer, one DHHS employee, and one registered nurse as a threesome essentially. We would then split off into teams, be assigned floors, and apartment numbers to do the door knocking. We were told that there would be a script available for us to deliver this information that we have to give. . . . I was paired with a nurse and a guy from DHHS, both of whom said they don't feel comfortable knocking on the doors and delivering health information. And so it was left to me to knock on doors. . . . The guy whom I was with was from Sri Lanka, so I thought [named mentioned], he's going to be, you know at least, he's also from a migrant background. The other girl is from the Philippines. I was like [named mentioned], between us all like we have some cultural competency. He was telling me to stand back from the door in case the people spat at me. And I was then getting angry with this man. And I would say why would they spit at me, what do you mean? He's like, 'You need to stand back to protect yourself. They might spit at you,' and I was thinking, when we talk about stigmatizing like public housing residents . . . why are you talking like this, why are you thinking like this, what have you heard at work? . . . I honestly don't know, it was just really shocking to me. Because I felt like, first of all, why take up the job if you're worried about these kinds of things, or you think that the people who live here are capable of that. It was just a really strange experience. Needless to say, every single door we knocked on, everyone was really nice. (P7)

A community leader also told us about the lack of and eventual provision of outdoor exercise space to residents in the locked-down buildings, which were not in place during the first week of the lockdown, and when eventually it was in place in the second week of the lockdown, it was a supervised daily exercise within a fenced exercise area.

So if you are detained, you should have an opportunity for fresh air and exercise, and they found that that violated their rights, that they didn't have that, and then, when it was provided to them, it was like a cage and, by the way,

that only happened because of the community members, like myself and others who fought for it, and when we got it, we got a cage like these barbwire. . . . It was provided for Alfred Street towers to stretch their legs. You probably google it, if you look it up, there were people who recorded themselves in the cage saying I feel like a monkey or something like I feel like an animal walking around this while they were being watched by police officers. (P2)

Ombudsman investigators spoke with residents who were required to exercise in the fenced area, as well as others who witnessed the erection of the fencing, and viewed photographs and video recordings of residents accessing the area. Residents told investigators that the use of temporary fencing made them feel humiliated and unsafe, with many likening it to a 'cage' or prison exercise space. [. . .] Those invited to participate in the program were escorted by Victoria Police office. [. . .] Residents who participated in the trial likened the area to a cage or prison exercise space and said they felt 'surrounded' by Victoria Police personnel. (Extracted from the Victorian Ombudsman's 2020 report)

Residents also highlighted that they were forced to rely on community volunteers to help collect and deliver daily essentials and medications, and this placed the volunteers in a difficult position to challenge the DHHS to provide the services they were required to provide to residents in these public housing buildings during the hard lockdown. Other interviewees told us about being given access to the confidential data of residents without having been vetted or having signed a non-disclosure agreement. What we observed from the interviews was that the government did not place any value on the rights to privacy of the residents and thus did not view itself as accountable to or for the public housing residents. Two volunteers during the harsh lockdown, one of whom is a lawyer, told us about the handling of the confidential personal medical data of residents:

The disregard they had for the public housing residents in terms of their medical files . . . this is also what one of our volunteers reported to us, was open to the public. And when I say public, all the people there. . . . What I was saying is the records of residents were open in the food room lying around, people were coming and going, anyone could have had access and open up someone's file and taken stuff from it. It was shocking . . . That area that they had this in was not manned, so it was just everyone coming and everyone going. Anyone could have come and anyone could have gone . . . We actually had this letter that we wrote to DHHS outlining things, because my intention was never to get anything out of it other than to ensure that DHHS improves its protocol and processes. We actually had sessions with DHHS reporting this to them, and their attitude was like damage control. So, that's why I don't think that duty of care was really sincere. Then the other thing is, it was chaotic. (P9)

In Australia, we have the 'my health record.' It's a centralized information point of all your health information. . . . You want a freedom of information request, you want information that relates to you, and you know how hard it is to get that out of government. You know, they are regimented about what they will give you, even though it is about you. I have sat and waited for months on end to get information about clients [referring to being a lawyer] of mine that related to them, and here I am. Nobody knows my name, nobody knows where I'm from and I'm holding people's private information about their COVID status with their date of birth, not to mention if I was some savvy hacker and now I have all of these people's date of birth and address. It's like regardless of the sensitivity of health information I could have taken it all, and you know, committed identity fraud. (P7)

Respondents highlighted how this stigma-driven operation and/or 'othering' had implications for responsibility and accountability, particularly in relation to operational issues and the immigrant community. What was evident from the interviews and documentary evidence was a lack of thought given to the experiences, culture, social structure, and demographics of the public housing tower residents, and how these could affect the implementation of the lockdown. For example, one of the directors of an NGO/volunteers' co-ordinator we interviewed noted:

I think there's a certain amount that they can say 'we didn't know how to do this.' But I think the fact that they didn't know how to do it is because they didn't care, and it's because of discrimination. Because if they had cared about the health and well-being of the people that lived in public housing that were under their care, then they would have planned beforehand, and they would have at the very least known that there's a lot of Muslim people living there, you shouldn't give them pork. That's one of the most basic things. If you've even walked past public housing in North Melbourne and Flemington, you would see how many women are wearing hijabs, and you would know that there's a lot of Muslim people that live there, and therefore not to give them pork. (P8)

As in the decision-making phase, stigmatization here leads to a lack of care for the public housing residents and ultimately to an ill-organized and chaotic implementation.

6.4. *Resistance and Demanding Accountability*

We found that the nature of the lockdown, driven by a stigmatized view of public housing and its residents as well as the attendant denial of responsibility and accountability toward residents, gave rise to various forms of resistance, voices, and emancipatory actions to challenge stigma power, governance, and the unaccountable systems. The sense of othering of residents, marginalization, and powerlessness resulted in unprecedented support from the general public and community organizations. One of our respondents described how residents in the towers not only organized themselves, but also connected with their communities and networks outside the towers:

There was a WhatsApp group that was created for this, and everyone shared that number, and the special orders came through there and then. On top of that, people just talked, and they used their own networks. So, in each tower, there were usually volunteer ambassadors that kind of created their own network of people that said, 'Hey, there's a mom on level 13 in Alfred Street that needs supplies,' and then they eventually talk to our network. Our network was better than any police or other network. (P2)

As Tyler (2020) noted, the dehumanization of lives and the everyday impacts on the stigmatized can result in a 'collective terrain of struggle' (p. 209) and 'practices through which individuals and groups resist, reconfigure, and revolt against their abject subjectification' (Tyler, 2013, p. 4). In this study, reaching out of the towers enabled the residents to build a collective terrain of struggle to create new systems of care and solidarity by the residents and for the residents by others. The residents were able to gain a say in the nature of the support they received from the broader community. In addition to residents' engagement and their networks and communities organizing, some elements of the wider community in Melbourne not connected with the residents also started to organize:

When the lockdown was first announced on the 4th of July, there was some engagement on the [named a network on social media] from other community members saying we have to do something to make sure that the people living in the public housing know that we care about them and we want to support them and we want to send them messages or do something supportive. So, they created a new Facebook group, which was about directly supporting residents of the public housing towers, and I joined that, and I offered to help administrate that group. (P3)

In addition, our interviewees offered insights into how the local network on Facebook escalated into a regional network and how they galvanized collective actions to not only provide translation support but also provide everyday supplies to the residents. Similar to other studies (Antonelli et al., 2022; Cooper et al., 2005; Denedo et al., 2019; Tregidga, 2017), the external networks of community volunteers opened up and created visibilities to the residents' everyday realities by giving them a voice through activism. For instance:

In this group, and it was originally just local people in Kensington, North Melbourne, Flemington, but then people from all over Melbourne started joining to find out how to help because there were donations going, food, medical supplies, you know, translations of information, just a whole lot of work from the community to support and within the towers too. . . . I felt that at the same time as having those who are in the lockdown having a voice to say what they needed, we also needed the community to have a voice. . . . I could tell people were wanting to protest and wanting to be angry. . . . We didn't want more violence, we wanted support. (P3)

What is evident is the sense of care for and responsibility toward the residents in the tower blocks, which compelled people to act on their behalf. This is coupled with a sense of anger toward the government for its stigmatization and use of stigma power to control residents.

A critical element of the resistance during the hard lockdown was developing and amplifying the voices of residents, who already felt voiceless to highlight their everyday realities and the impacts of government rhetoric and actions on their lived experience. The absence of a voice created a sense of powerlessness and marginalization among the residents, who already felt stigmatized by their landlord, policymakers, the policy, and the media. For instance, a resident in one of the lockdown towers claimed:

I'm living in the last floor, the 20th floor. So it's easy to access outside what's going on, as I have a good view of the police and the police cars. Every single thing, I can see from different corners. So, it was scary. I wasn't comfortable at all, but who you gonna argue with, or who you're gonna ask, why they lock down? ... We don't have that much voice. (P6)

A critical element to demanding accountability was to amplify the voices of the residents in the towers to highlight the impacts of the lockdown, government rhetoric, and actions on them. Key to this was the documentation of what was going on by both the residents and the volunteers to resist, escalate, and give the residents a transformative voice by creating visibilities to their everyday realities during the hard lockdown. Indeed, these counter stories' approach to creating visibility and demanding public accountability for the management of the disaster was done both by the residents on the inside and the volunteers on the outside. For example, a volunteer told us:

I guess it was trying to amplify and present to the people who weren't there what was happening that they couldn't see. So an example would be that people didn't actually have food. ... They weren't considering the basic food necessities ... [I really encourage you to go into my Twitter and actually go back to the time that I was posting] because I actually documented some of the things they weren't providing. (P2)

In demanding public accountability, social media was vital to the amplification of the residents' voices and was widely used by both the residents and volunteers to document issues and events. For the residents and volunteers, social media became a tool for demanding accountability by creating visibility for the impacts of the hard lockdown and the lived experience of the residents to mobilize support from (non)Melbournians and put pressure on the government. A volunteer gave her rationale for her use of social media to both document and mobilize support:

Community members like myself ended up having an alternative media voice that people wanted to go to because, you know, 7pm news, five minutes at the towers, or they barely even gave them 15 seconds at the towers. How much can you cover in barely 15 seconds? ... I had a profile ... I was able to do postings on my Instagram because it had a big viewership. (P2)

The nature of the traditional media's coverage of the lockdown meant that the stories of the residents were not given prominence or relayed in much depth. Thus, there was a need for an 'alternative' voice, which social media enabled the residents and volunteers to have. However, traditional media coverage did have effects on government accountability and behavior. A government official told us:

But overall, I think the media attention was vital to pushing the government to do anything in terms of improving the response. And it was also vital in building the pressure for that Ombudsman inquiry. I think without the media attention, the government just would have ignored it and not done it. So, I think it was probably overall positive. (P11)

Thus, the voice amplified by social media and the traditional media had the effect of modifying government behavior and making them take some responsibility for the residents, as well as activating political accountability mechanisms like the Victorian Ombudsman. However, while these counter stories led to the mobilization of support and also resulted in the Ombudsman's inquiry into the human rights abuse impacts of the hard lockdown, based on our observations, we are not optimistic that it has had any meaningful impact in shaping societal perceptions of public housing estates and its dwellers, and by extension the stigma associated with them.

To challenge the perceived stigma associated with public housing and its residents and the denial of responsibility and accountability toward the residents, our analysis also showed that resistance and demands for accountability for conduct were done by the volunteers and community leaders through a direct confrontational process. This confrontational approach, although in some instances antagonistic in nature, was adopted to demand accountability from those with the responsibility of managing the hard lockdown and the well-being of the residents. For example, one of our interviewees revealed:

So, one day what happened was one of my volunteers came back and she told me things that were horrific. I was so angry that I requested a meeting with DHHS and BMC . . . So, when I'm telling her this horror story that happened to a resident, she said, 'Oh, well, you and I weren't there.' I said, 'How dare you say that. You're trivializing the experience of our volunteer who's gone for three days, non-stop from morning to evening, and you're just saying, you and I weren't there. I'm sorry, you can say we'll investigate, but you can't say we weren't there.' Their whole attitude, whether it was DHHS, whether it was the medical staff coming, whether it was the police, it was unacceptable. And I will tell you that it was like the haves and have nots. (P9)

We saw this form of direct resistance in demanding accountability in the empirical evidence provided by volunteers and how these issues were being sidestepped by those who should have been held accountable for the implementation of the lockdown. For instance, one of the directors of the NGOs managing a group of volunteers stated:

I reported it first to DHHS, BMC. So, yes, I did speak to the highest levels of these organizations. I also reported it to the minister. I reported it to different parties to let them know that this was the chaos that was happening. We wrote a letter outlining the main points that really, really concerned me. . . . I've told you about some of the responses, the whitewashing of our volunteer's experiences and the trivializing of what they were facing. But also, what they did was because of this, they put a community engagement team together to deal with us, an engagement team who went into damage control. (P9)

We found that the resistance and demands for accountability by the volunteers and residents had a number of outcomes. First, was a humanizing of the tower residents through the telling of their stories. Our participants talked about how telling their stories gave the residents a voice to also tell their stories and to challenge stigmatizing perceptions in order to reconfigure the positions of powers that had been limiting and shaping their identities as public housing residents (Jacobs & Flanagan, 2013; Tyler, 2018; Wacquant, 2008). One of the tower residents commented:

I think what it achieved was that they need to hear our voices, that's number one, and number two is to share our story and tell them that we were born here, we were raised here, we know the system, people that work for government basically. So, for us, it's just . . . we're still human beings. So, basically, as I said, just trying to tell our story to people. (P15)

This humanization of the residents is the first step toward destigmatization and viewing them as individuals and groups worthy of respect and to whom some responsibility and accountability are owed. This is highlighted in a comment from one of the volunteers who worked with a network set up to support residents through the hard lockdown:

It taught me a lot about people's experience of feeling quite dehumanized by the way the government runs that system. But I think generally, there was a lot of empathy in the community because no one would want to go through that. It wasn't people far away; it was people in the Inner City of Melbourne. You don't expect that kind of division. I think, generally, at least in the Inner-City Melbourne, it's a fairly progressive community, so I think if anything, it increased the compassion for people who are at the whim of the government in that sense. (P3)

Thus, the visibilities created through resistance and working with networks of residents and volunteers enabled the volunteers and wider community to develop a more empathetic, compassionate, and ultimately human view of public housing residents.

Second is the activation of mechanisms of political or administrative accountability such as the Victorian Ombudsman. The Ombudsman giving a rationale for their investigation into the lockdown noted:

During this period, the Ombudsman received more than 85 complaints from residents, community advocates, and concerned Victorians relating to the treatment of people at 33 Alfred Street and the other public housing towers subject to initial lockdown. (Victorian Ombudsman, 2020a, p. 22)

Following their investigation, the Victorian Ombudsman found that the government's action of locking down the public housing blocks in the way they did breached the human rights of residents, and recommended that the government publicly apologize to the residents for the harm or distress caused by imposing the immediate lockdown:

But neglecting human rights comes at a deep human cost. Proper consideration of human rights would have allowed for time to communicate and at least to some degree, better plan the public health response. It would have put health, not security, front and centre. It could have reduced or eliminated much of the distress that followed. We may be tempted, during a crisis, to view human rights as expendable in the pursuit of saving human lives. This thinking can lead to dangerous territory. [...] In a just society, human rights are not a convention to be ignored during a crisis, but a framework for how we will treat and be treated as the crisis unfolds. I have recommended the Government apologize publicly to those detained at the Flemington and North Melbourne public housing estates for harm and distress caused by the immediacy of their lockdown. This would mark an important step in restoring community trust and affirm our collective commitment to protecting human rights. (Extracted from the Victorian Ombudsman, 2020, p. 5)

However, this activation of the horizontal accountability mechanism of the Ombudsman has led to some contestation, as the Victorian Government has rejected the findings of the Ombudsman in this respect. In a statement released in response to the Ombudsman's report, the Victorian Government noted:

The Ombudsman has made a number of findings and recommendations, which the Government will take the time to consider. However, the Government rejects the opinions or findings regarding the lawfulness or legitimacy of the emergency response. (Victoria State Government, 2020c)

In rejecting the Ombudsman's findings in relation to its responsibilities and failings toward the public housing residents, the Victorian Government denied its accountability to and for the residents and so left this question still open to contestation – still unsettled.

Third, the resistance and demands for accountability include the use of the judicial system to demand accountability and an apology. This resistance and demand for accountability resulted in a class action being put forward by two of the residents against the State of Victoria in 2021. The residents sought a public apology and financial compensation for the lockdown. As with the Ombudsman's report, the court proceedings also led to some contestation of accountability. While refusing to apologize for the inhumane and stigmatizing treatment of residents from nine public housing towers, thus not acknowledging accountability toward them, the government agreed to resolve the class action by settling out of court for A\$5 million in May 2023 (Boseley, 2020; Department for Health, 2023; Estcourt, 2023).

7. Discussion

This study explores the intersections between accountability and stigma in the context of disaster situations by focusing on how the stigmatization of public housing and its residents intersected with accountability in relation to the lockdown of nine public housing towers in Melbourne during the COVID-19 pandemic. To sensitize our study, we draw on the notion of stigma power, which is deployed to exploit, dominate, control, exclude, and manage others (Link & Phelan, 2014; Phelan et al., 2008; Tyler, 2020) as well as on the disaster accounting literature highlighting accountability in relation to disasters as 'giving and demanding of reasons for conduct' (O'Leary et al., 2023; Roberts & Scapens, 1985; Sian & Smyth, 2022), acted out under the public gaze (Agyenim-Boateng & Oduro-Boateng, 2019; Taylor et al., 2014), and linked with ethics, morals, emotions and responsibility toward the 'other' (Agyenim-Boateng & Oduro-Boateng, 2019; Baker, 2014; Demirag et al., 2020; Shearer, 2002; Yates & Difrancesco, 2022; Yu, 2021). The notions of stigma power and disaster accountability enabled us to build on the current understanding in the disaster accounting literature that existing stigma, especially racial stigma, leads to weak accountability in disaster situations (Baker, 2014; Perkiss & Moerman, 2020) by developing a more nuanced understanding of the process through which stigma weakens accountability, particularly public accountability.

Our findings highlight how various intersecting stigmas – race, poverty, religion, crime, etc. – are inscribed onto public housing and its residents to create an image of public housing as

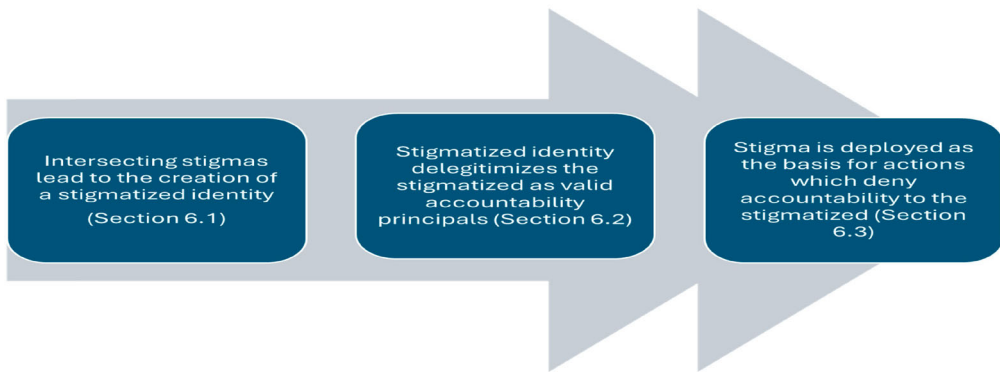


Figure 1. Stigma-accountability process.

zones of disorder and criminality and of its residents as incapable, lazy, and criminals. This image dehumanizes public housing residents and enables their ‘othering’ and marginalization by both the government and society. It is this stigmatized image of the public housing resident that attacks and weakens accountability by delegitimizing public housing residents as individuals and a group to whom accountability is due. Thus, in this paper, the stigmatized view of public housing residents was drawn on to place them outside the boundaries of the ‘public,’ who needed to be protected from the virus and to whom accountability in terms of giving and demanding reasons for conduct, steeped in an ethos of care and responsibility toward the ‘other,’ was due.

The delegitimization of public housing residents as valid accountability principals through their stigmatization is shown to have important consequences for how (un)accountability is enacted at the state and organizational levels. Extending previous studies (Ahn & Wickramasinghe, 2021; Ahrens & Ferry, 2021; Sian & Smyth, 2022) which highlight how the pandemic enabled the government to assume emergency powers and suspend traditional accountability mechanisms with extensive scrutiny, our study shows how in this space, where emergency powers have been appropriated and traditional accountability mechanisms built into the policy and decision making process are disabled, stigma is deployed as a basis for the denial of accountability toward disaster victims. While our study documents the stigmatized view of public housing residents being the basis for the hard lockdown decision, this highlights how stigma and ‘othering’ of public housing residents leads to a lack of any sense of responsibility toward these residents, and thus to chaos in operationalizing the lockdown, especially in terms of the provision of basic necessities such as food and medicines to the residents.

Indeed, unlike Yates and DiFrancesco’s (2022) characterization of accountability in disaster relief involving face-to-face interactions, which open up spaces in which responsibility toward the ‘other’ is developed and enacted, what we found was quite the opposite. That stigma enabled these face-to-face encounters to occur devoid of any sense of responsibility toward the public housing residents developing or being enacted by staff of government agencies responsible for the operationalization of the hard lockdown.

What we arrive at, then, is a description of the process through which stigma weakens accountability in the context of disasters. This is depicted in Figure 1. Stigma leads to identity creation; the stigmatized identity delegitimizes the stigmatized and holds them out to be incapable of being accountability principals, and this, in turn, leads to actions that deny them accountability.

This process, however, is only one half of the picture. The other half is one of resistance and demand for accountability. Tyler’s (2018, 2020) notion that stigma power is a site of struggle that is open to resistance enabled us to develop insights into the resistance of public housing residents

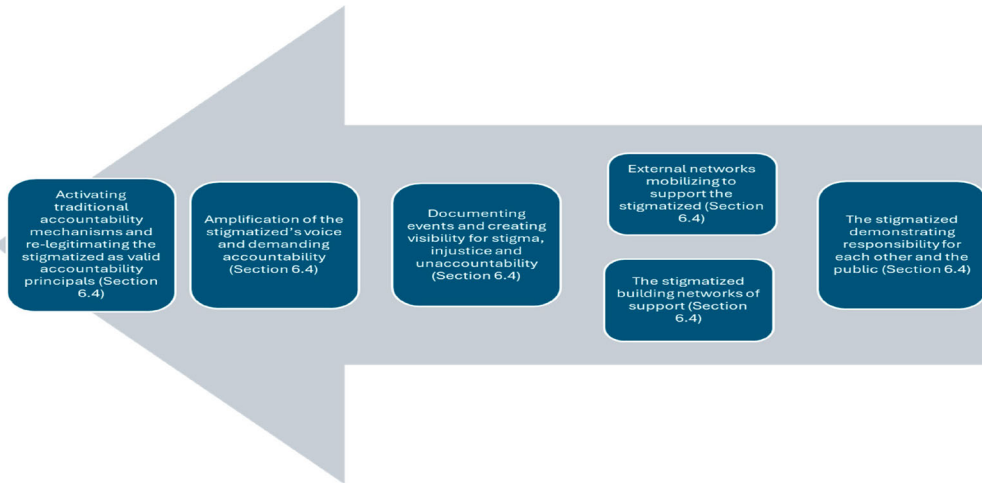


Figure 2. Resistance-stigma-accountability process.

and volunteers and how this is articulated with demands for accountability. First, our findings highlight how residents of the public housing towers demonstrated accountability in terms of responsibility towards others (O'Leary et al., 2023; Shearer, 2002; Yates & Difrancesco, 2022) by organizing within the towers to protect themselves and organize the distribution of food and essentials. While this was essential for survival, it also served as a powerful challenge to the stigmatized identity of public housing residents. In addition, we show how residents in the towers networked with their ethnic and religious communities outside the lockdown towers both to deliver food and essentials, but also to document events and create visibility for the chaotic handling of the lockdown by the government and its agencies. Visibilities were also created by volunteers and volunteer networks working to provide aid and assistance to the residents of the locked-down towers. These documents and visibilities then served as a basis for amplifying residents' voices as well as demanding accountability through organizational and societal avenues. The outcomes of resistance resulted in challenging stigma and the stigmatized identity of residents, activation of traditional accountability mechanisms, and the re-legitimation of residents as a valid accountability principle through the use of social media and the judicial system. What then emerges is a counter process in which resistance practices challenge stigma and attempt to strengthen accountability toward public housing residents. This process is depicted in Figure 2.

In this case study, we arrive then at a contested form of accountability, which is at the intersection of these two opposing processes, as illustrated in Figure 3.

The first process in which stigma leads to the creation of a stigmatized identity, which is used to dehumanize and delegitimize the stigmatized as accountability principals and ultimately to marginalize them and deny them of accountability, is met with resistance from the second. The second is an opposing process, which results in the establishment of networks of resistance to resist and amplify the voices of the stigmatized to demand accountability to resist the deployment of stigma power. The result is a contested form of accountability, which is exemplified by the contestation of the Victorian Ombudsman's findings and out-of-court settlements by the government, in which accountability is still at stake and unsettled (i.e., as a result of the refusal to tender an apology to the residents). What this highlights is the role of stigma in crafting and operationalizing accountability systems and relations. It highlights its influence in determining the answers to the questions 'Accountability to whom?' and 'Accountability for what?' Indeed, it excludes the stigmatized from being recognized as valid accountability principals and objects,

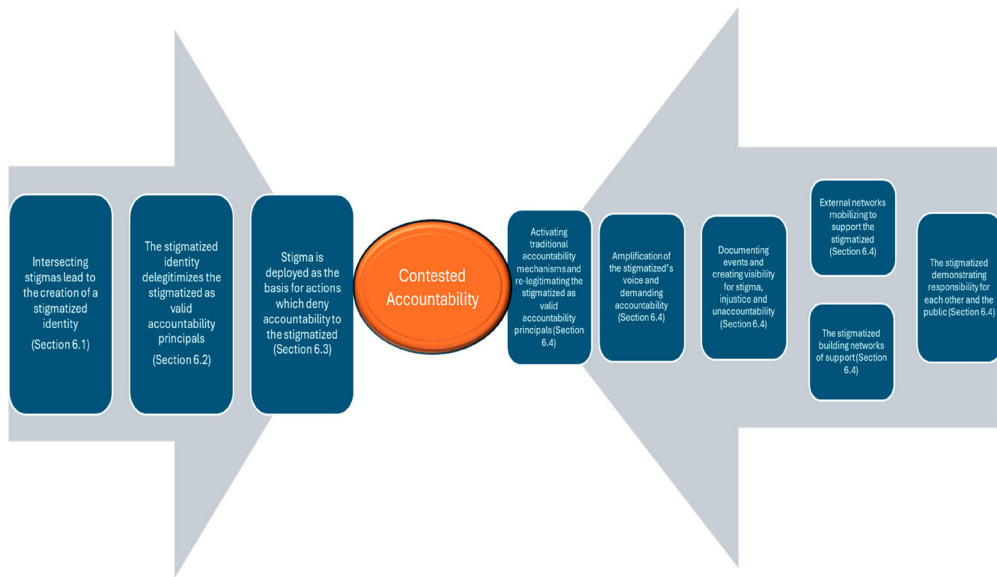


Figure 3. Contested accountability: clash of forces and process.

and when they are recognized as objects, it is only in terms of accounting for them to a hegemonic group. However, it also holds out hope that the effects of this type of deployment of stigma can be counteracted and mitigated through resistance from below. While the crisis spotlighted these issues and dynamics more clearly for us, we argue that these processes occur irrespective of disasters and crises and present us, as accounting academics, a challenge to seek to understand the intersection of stigma and accountability in other contexts, including the corporate context and how it operates in relation to accountability toward customers, stakeholders, and other groups.

8. Conclusion

This study investigated how stigma is implicated in the construction and operationalization of systems of public accountability in social housing structures during times of crisis or disaster, such as the COVID-19 pandemic. Particularly, drawing on the relationship between stigma and accountability in public housing, this study explored how health disasters such as the COVID-19 pandemic exacerbate the stigmatization of immigrants and minoritized people living in public housing. We considered the COVID-19 hard lockdown of nine public housing towers in Melbourne, Australia. We relied on secondary sources and a qualitative dataset consisting of evidence published in the media, reports published by the Victorian Ombudsman, and 16 in-depth interviews. The study shows that territorial stigma linked to tribal (race, religion, and nationality) stigmatization of public housing dwellers is evidenced in Victoria's public accountability structures in such a manner that it dispossesses the social or urban outcasts of their collective identity during the pandemic. While stigma was an ever-present threat to dwellers of public housing residents, this was exposed and became a more powerful force in constructing and operationalizing systems of public accountability and in contesting this system of public accountability enacted to dehumanize and other the public housing residents during times of crisis, such as the COVID-19 pandemic.

By drawing on the conceptualization of stigma from the sociological literature (Link & Phelan, 2014; Phelan et al., 2008; Tyler, 2018, 2020), we found that stigma power provides the government with power and the rationale to control the stigmatized and justify policies that stigmatize public housing residents within the existing public accountability structure. Importantly, accountability actors fueled stigmatization during the pandemic in such a way that they excluded, marginalized, and dehumanized stigmatized individuals/residents. We also found that the denial of public accountability toward the residents gave rise to various forms of resistance and alternative voices and visibility, network building, and organizing to resist and challenge stigma. While resistance to stigma can take different forms, we found that stigmatized residents, community leaders, and volunteers came together to create change through activism and advocacy by creating alternative narratives to challenge the negative portrayals of the stigmatized residents. While such alternative narratives appeared to shape the Victorian Ombudsman's report, which highlights the violation of the fundamental human rights of the residents, this also opens up and broadens out the space to understand the nature, intersections, and impacts of the stigma along with the alternative narratives during the hard lockdown.

Through a closer look at the relationship between the public accountability structure and the stigmatization of public housing residents in Melbourne, we contribute to the accounting literature through our understanding of the impact of lockdowns on stigmatized residents. Our study not only exposes the nature and intersection of social housing stigma with other stigmas but also highlights issues and limitations of the public accountability structures during the pandemic. We contribute to the conceptualization and understanding of stigma – including racial stigma, poverty, unemployment, and benefit stigma – within the broader field of social sciences (Kusow, 2004; Link & Phelan, 2014; Sisson, 2021; Tyler, 2018, 2020; Wacquant, 2022), the accounting literature on stigma (Graham & Grisard, 2019; Miley & Read, 2018; Walker, 2008), and the disaster accountability literature (Agyenim-Boateng & Oduro-Boateng, 2019; Baker, 2014; Perkiss & Moerman, 2020; Tyler, 2015). Our work explores new insights into how public accountability structures related to the stigmatization of marginalized communities in the Global North can marginalize and dehumanize individuals during the pandemic.

Our study also contributes to counter-accounting literature (Cooper et al., 2005; Denedo et al., 2019; Tregidga, 2017; Twyford et al., 2022) by highlighting how resistance or counter narratives challenge the stigma-driven public accountability structure and empower stigmatized residents to contest such structures. The study reveals the problematic aspects of public accountability structures, emphasizing that stigma significantly affects the psychological, social, and physical well-being of stigmatized residents in public housing estates. While a crisis such as the pandemic has exposed stigma to a greater extent, stigma had been present before the pandemic, and there is still a need to explore how resistance to stigma and racism has influenced the government and the media after the pandemic. Along these lines, we call for further research into social movements and accountability to resist stigma. Furthermore, as stigma is widely present, including in the corporate world, we call for future research to address an important question regarding the significance of stigmatization in shareholder wealth and accountability prioritization within corporate accountability, as its role in marginalizing groups and broader stakeholders can be problematic.

Acknowledgements

The authors would like to thank the handling editor, Hendrik Vollmer and two anonymous reviewers for their invaluable, constructive and helpful comments. The authors are highly indebted to the participants of this study, who, due to confidentiality reasons, cannot be identified. Early version of this paper was presented at the International Centre of Public Accountability (ICOPA) Research Idea Day held in Durham University in 2024; the 5th Alternative Accounts Conference held at the University of Warwick in 2024; the 33rd CSEAR International Congress, held at the University of St. Andrews in 2023; the 13th International Critical Management Studies Conference held at Nottingham Trent University

in 2023; the 22nd Australasian Centre for Social & Environmental Accounting Research (A-CSEAR) conference held at Queensland University of Technology (QUT), Brisbane, Australia in 2023. The authors highly appreciate the feedback received from the participants of these events.

Disclosure statement

No potential conflict of interest was reported by the author(s).

ORCID

Belete Jember Bobe  <http://orcid.org/0000-0002-8331-4456>

Muhammad Azizul Islam  <http://orcid.org/0000-0001-9359-8096>

References

- Agyenim-Boateng, C., & Oduro-Boateng, K. (2019). Accounting for disasters: Evidence of under-representation of victims in the accountability process. *Journal of Accounting in Emerging Economies*, 9(3), 422–448.
- Ahn, P. D., & Wickramasinghe, D. (2021). Pushing the limits of accountability: Big data analytics containing and controlling COVID-19 in South Korea. *Accounting, Auditing and Accountability Journal*, 34(6), 1320–1331.
- Ahrens, T., & Ferry, L. (2021). Accounting and accountability practices in times of crisis: A Foucauldian perspective on the UK government's response to COVID-19 for England. *Accounting, Auditing and Accountability Journal*, 34(6), 1332–1344.
- Alexandrescu, L. (2020). Streets of the 'spice zombies': Dependence and poverty stigma in times of austerity. *Crime, Media and Culture*, 16(1), 97–113.
- Amernic, J., & Craig, R. (2017). CEO speeches and safety culture: British Petroleum before the Deepwater Horizon disaster. *Critical Perspectives on Accounting*, 47, 61–80.
- Andrews, D. (2020a). Dan Andrews' Facebook post on July 6, 2020. [Online]. Retrieved November 22, 2024 from <https://www.facebook.com/search/top/?q=Pre-prepared%20meals%20are%20also%20available%2C%20and%20over%20%2C500%20Halal%20packs%20are%20being%20delivered.%20And%20many%20hundreds%20of%20staff%20and%20volunteers%20are%20on%20site%20to%20help%20get%20food%20and%20supplies%20to%20residents.>
- Andrews, D. (2020b). Statement from the Premier. [Online] (Published July 4, 2020). Retrieved August 18, 2020 from <https://twitter.com/DanielAndrewsMP/status/1279299365543096322/photo/1>.
- Annisette, M., & Trivedi, V. U. (2013). Globalization, paradox and the (un)making of identities: Immigrant chartered accountants of India in Canada. *Accounting, Organizations and Society*, 38(1), 1–29.
- Antonelli, V., Bigoni, M., Funnell, W., & Cafaro, E. M. (2022). Accounting for biosecurity in Italy under COVID-19 lockdown. *Accounting, Auditing and Accountability Journal*, 35(1), 120–130.
- Atkinson, R., & Jacobs, K. (2008). Public housing in Australia: Stigma, home and opportunity. Paper No. 1, Housing and Community Research Unit, University of Tasmania.
- Baker, C. R. (2014). Breakdowns of accountability in the face of natural disasters: The case of Hurricane Katrina. *Critical Perspectives on Accounting*, 25(7), 620–632.
- Barrios, R. E. (2017). What does catastrophe reveal for whom? The anthropology of crises and disasters at the onset of the Anthropocene. *Annual Review of Anthropology*, 46, 151–166.
- BBC. (2020a). Coronavirus: The tenants enduring Australia's toughest lockdown. *BBC* [Online] (last updated 8 July). Retrieved August 18, 2020 from <https://www.bbc.co.uk/news/world-australia-53316097>.
- BBC. (2020b). Coronavirus Australia: Melbourne locks down tower blocks as cases rise. *BBC* [Online] (last updated July 4). Retrieved August 18, 2020 from <https://www.bbc.co.uk/news/world-australia-53289616>.
- BBC. (2020c). Coronavirus Australia: Melbourne begins new shutdown. *BBC* [Online] (last updated July 9). Retrieved August 18, 2020 from <https://www.bbc.co.uk/news/world-australia-53335745>.
- Blundell, R., Costa Dias, M., Joyce, R., & Xu, X. (2020). COVID-19 and inequalities. *Fiscal Studies*, 41(2), 291–319.
- Boseley, M. (2020). Melbourne public housing Covid lockdown violated human rights, Victoria's Ombudsman finds. *The Guardian* [Online] (last updated December 16 at 23:06 GMT). Retrieved December 8, 2024 from <https://www.theguardian.com/australia-news/2020/dec/17/melbourne-public-housing-covid-lockdown-violated-human-rights-victorias-ombudsman-finds>.
- Bovens, M., Schillemans, T., & Goodin, R. E. (2014). Public accountability. In M. Bovens, T. Schillemans, & R. E. Goodin (Eds.), *The Oxford handbook of public accountability* (pp. 1–20). Oxford University Press.
- Canales, M. K. (2000). Othering: Toward an understanding of difference. *Advances in Nursing Science*, 22(4), 16–31.

- Chingaipe, S. (2021). What really happened in the tower lockdowns. *The Saturday Paper* [Online] (last updated July 3). Retrieved May 4, 2023 from <https://www.thesaturdaypaper.com.au/news/politics/2021/07/03/what-really-happened-the-tower-lockdowns/162523440011995#hrd>.
- Cooper, S. M., & Owen, D. L. (2007). Corporate social reporting and stakeholder accountability: The missing link. *Accounting, Organizations and Society*, 32(7-8), 649–667.
- Cooper, C., Taylor, P., Smith, N., & Catchpole, L. (2005). A discussion of the political potential of social accounting. *Critical Perspectives on Accounting*, 16, 951–974.
- Curran, M. A. (2021). The efficacy of cash supports for children by race and family size: Understanding disparities and opportunities for equity. *Race and Social Problems*, 13(1), 34–48.
- Demirag, I., Firtin, E., & Tekin, E. (2020). Managing expectations with emotional accountability: Making city hospitals accountable during the COVID-19 pandemic in Turkey. *Journal of Budgeting, Accounting and Financial Management*, 32(5), 889–901.
- Denedo, M., Thomson, I., & Yonekura, A. (2019). Ecological damage, human rights and oil: Local advocacy NGOs dialogic action and alternative accounting practices. *Accounting Forum*, 43(1), 85–112.
- Department for Health. (2023). *Notice of proposed settlement in towers class action – Supreme Court of Victoria (S ECI 2021 00826)*. Department for Health [Online] (last updated June 1). Retrieved June 19, 2023 from <https://www.health.vic.gov.au/covid-19-towers>.
- Department of Families, Fairness and Housing (DFFH). (2022). Public reporting on the Victorian Ombudsman investigation into the lockdown of 33 Alfred Street. [Online]. Retrieved April 7, 2023 from <https://www.dffh.vic.gov.au/publications/public-reporting-victorian-ombudsman-investigation-lockdown-33-alfred-street>.
- Department of Health. (2024). Settlement of towers class action, Supreme Court of Victoria (S ECI 2021 00826). [Online] (last updated August 28). Retrieved January 3, 2025 from <https://www.health.vic.gov.au/covid-19-towers>.
- DSS (Australian Government Department of Social Services). (2022). National Housing and Homelessness Agreement. [Online]. Retrieved April 7, 2023 from <https://www.dss.gov.au/housing-support-programs-services-homelessness/national-housing-and-homelessness-agreement>.
- Dukelow, F., Whelan, J., & Bolton, R. (2022). Introduction: Interrogating welfare stigma. *Social Policy and Society*, 21(4), 621–631.
- Ejiogu, A., & Denedo, M. (2021). *Stigma and social housing in England*. Durham University [Online]. Retrieved October 10, 2021 from <https://www.durham.ac.uk/business/media/durham-university-business-school/research-centres/centre-for-organisations-and-society/Stigma-and-Social-housing-in-England-report-FINAL-VERSION.pdf>.
- Estcourt, D. (2023). Tower tenants win \$5 m in pandemic lockdown settlement, but no apology. *The Age*, [Online] (last updated 9 May at 5.00 am). Retrieved June 19, 2023 from <https://www.theage.com.au/national/victoria/tower-tenants-win-5m-in-pandemic-lockdown-settlement-but-no-apology-20230505-p5d64v.html>.
- Evans, N. (2022). Coping with gendered welfare stigma: Exploring everyday accounts of stigma and resistance strategies among mothers who claim social security benefits. *Social Policy and Society*, 21(4), 690–700.
- Fang, J., Aualitiia, T., Renaldi, E., & Xiao, B. (2020). Melbourne public housing residents welcome coronavirus lockdown but voice concerns. *ABC News* [Online] (last updated 6 July). Retrieved December 22, 2024 from Melbourne public housing residents welcome coronavirus lockdown, but voice concerns – ABC News.
- Frey-Heger, C., & Barrett, M. (2021). Possibilities and limits of social accountability. *Accounting, Organizations and Society*, 89, 101197.
- Gilbert & Tobin. (2021). Social and affordable housing: The response to Australia's growing crisis. [Online] (last updated April 15, 2021). Retrieved April 7, 2023 from <https://www.gtlaw.com.au/insights/social-affordable-housing-response-australias-growing-crisis>.
- Goffman, E. (1963). *Stigma: Notes on the management of spoiled identity*. Penguin Books.
- Graham, C., & Grisard, C. (2019). Rich man, poor man, beggar man, thief: Accounting and the stigma of poverty. *Critical Perspectives on Accounting*, 59, 32–51.
- Hall, B. (2022). Hundreds of public housing apartments empty as waiting list grows. *The Age* [Online] (last updated December 19). Retrieved April 7, 2023 from <https://www.theage.com.au/politics/victoria/hundreds-of-public-housing-apartments-empty-as-waiting-list-grows-20221214-p5c6ae.html>.
- Himick, D., Brivot, M., & Henrl, J. (2016). An ethical perspective on accounting standard setting: Professional and lay experts' contribution to GASB's Pension Project. *Critical Perspectives on Accounting*, 36, 22–38.
- Homes Victoria. (2022). Housing explainer. [Online]. Retrieved February 26, 2023 from <https://www.homes.vic.gov.au/housing-explainer>.
- Huber, C., Gerhardt, N., & Reilley, J. (2021). Organizing care during the COVID-19 pandemic: The role of accounting in German hospitals. *Accounting, Auditing and Accountability Journal*, 34(4), 1445–1456.
- Hunt, J. (2018). 'Normalising' Aboriginal housing in the Kimberley: Challenges at the interface of new public management approaches. Centre for Aboriginal Economic Policy Research ANU College of Arts & Social Sciences, CAEPR Working Paper No. 123/2018.

- Jacobs, K., & Flanagan, K. (2013). Public housing and the politics of stigma. *Australian Journal of Social Issues*, 48(3), 319–337.
- Jensen, T., & Tyler, I. (2015). Benefits broods: The cultural and political crafting of anti-welfare common sense. *Critical Social Policy*, 35(4), 470–491.
- Jordan, U. (2022). I feel like I'm useful. I'm not useless, you know? Exploring volunteering as resistance to stigma for men who experience mental illness. *Social Policy and Society*, 21(4), 668–678.
- Kelly, D., Shaw, K., & Porter, L. (2020). Melbourne tower lockdowns unfairly target already vulnerable public housing residents. *The Conversation* [Online] (last updated July 6 at 5.18 am BST). Retrieved December 19, 2024 from <https://theconversation.com/melbourne-tower-lockdowns-unfairly-target-already-vulnerable-public-housing-residents-142041>.
- Kusow, A. M. (2004). Contesting stigma: On Goffman's assumptions of normative order. *Symbolic Interaction*, 27(2), 179–197.
- Kuzmanovski, D. (2017). Poverty and the need for affordable housing: Additional considerations of how the role(s) of housing are interpreted and the influence of stigma and housing politics. *Parity*, 30(5), 9–10.
- Laguecir, A., & Hudson, B. A. (2024). Too poor to get social housing: Accounting and structural stigmatisation of the poor. *Critical Perspectives on Accounting*, 100, 102757.
- Lai, A., Leoni, G., & Stacchezzini, R. (2014). The socializing effects of accounting in flood recovery. *Critical Perspectives on Accounting*, 25(7), 579–603.
- Larsen, T. S., & Delica, K. N. (2019). The production of territorial stigmatisation: A conceptual cartography. *City*, 23(4-5), 540–563.
- Laster Pirtle, W. N., & Wright, T. (2021). Structural gendered racism revealed in pandemic times: Intersectional approaches to understanding race and gender health inequities in COVID-19. *Gender & Society*, 35(2), 168–179.
- La Torre, M., Di Tullio, P., Tamburro, P., Massaro, M., & Rea, M. A. (2022). Calculative practices, social movements and the rise of collective identity: How #istayathome mobilised a nation. *Accounting, Auditing and Accountability Journal*, 35(9), 1–27.
- Lauwo, S., Kyriacou, O., & Otusanya, J. O. (2020). When sorry is not an option: CSR reporting and 'face work' in a stigmatised industry – A case study of Barrick (Acacia) gold mine in Tanzania. *Critical Perspectives on Accounting*, 71, 102099.
- Lenhardt, R. A. (2004). Understanding the mark: Race, stigma, and equality in context. *New York University Law Review*, 79(3), 803–931.
- Link, B. G., & Phelan, J. (2014). Stigma power. *Structural Stigma and Population Health*, 103, 24–32.
- Loyd, J. M., & Bonds, A. (2018). Where do Black lives matter? Race, stigma and place in Milwaukee, Wisconsin. *The Sociological Review Monographs*, 66(4), 898–918.
- Martin, C., Lawson, J., Milligan, V., Hartley, C., Pawson, H., & Dodson, J. (2023). *Towards an Australian housing and homelessness strategy: Understanding national approaches in contemporary policy*. Australian Housing and Urban Research Institute Limited, AHURI Final Report No. 401, Melbourne, [Online]. Retrieved June 27, 2023 from <https://www.ahuri.edu.au/research/final-reports/401>.
- Matilal, S., & Adhikari, P. (2020). Accounting in Bhopal: Making Catastrophe. *Critical Perspectives on Accounting*, 72, 102123.
- Matilal, S., & Höpfl, H. (2009). Accounting for the Bhopal disaster: Footnotes and photographs. *Accounting, Auditing & Accountability Journal*, 22(6), 953–972.
- McGhee, A., & Dickson, A. (2020). Public housing tenants caught out by Victoria's sudden COVID-19 lockdown of tower blocks. *News* [Online] (last updated July 7 at 2:23 am). Retrieved May 10, 2023 from <https://www.abc.net.au/news/2020-07-07/covid-19-lockdown-catches-tower-public-tenants-by-surprise/12426804>.
- Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society*, 34(8), 918–938.
- Miley, F. M., & Read, A. (2018). This degrading and stealthy practice: Accounting, stigma and indigenous wages in Australia 1897–1972. *Accounting, Auditing & Accountability Journal*, 31(2), 456–477.
- Morris, A. (2019). Communicide: The destruction of a vibrant public housing community in InnerSydney through a forced displacement. *Journal of Sociology*, 55(2), 270–289.
- Newberry, S. (2020). Policy conflict: The influence of fiscal targets on reform of New Zealand's natural disaster fund. *Financial Accountability & Management*, 36(2), 189–206.
- O'Flynn, J. (2007). From new public management to public value: Paradigmatic change and managerial implications. *The Australian Journal of Public Administration*, 66(3), 353–366.
- O'Keeffe, P., & Daley, K. (2023). This is our home: Young residents' representations of Melbourne's public housing towers during hard lockdown. *Journal of Youth Studies*, 26(5), 559–576.
- O'Leary, S., Dinh, T., & Frueh, S. (2023). Affirmative otherness in a humanitarian NGO: Implications for accountability as responsiveness. *Accounting, Organizations and Society*, 101495.

- Palmer, C., Ziersch, A., Arthurson, K., & Baum, F. (2004). Challenging the stigma of public housing: Preliminary findings from a qualitative study in South Australia. *Urban Policy and Research*, 22(4), 411–426.
- Perkiss, S., & Moerman, L. (2020). Hurricane Katrina: Exploring justice and fairness as a sociology of common good(s). *Critical Perspectives on Accounting*, 67, 102022.
- Phelan, J. C., Link, B. G., & Dovidio, J. F. (2008). Stigma and prejudice: One animal or two? *Stigma, Prejudice, Discrimination and Health*, 67(3), 358–367.
- Porfiriev, B. N. (2005). Issues in the definition and delineation of disasters and disaster areas. In E. Quarantelli (Ed.), *What is a Disaster?* (pp. 69–88). Routledge.
- Power, M. J., Devereux, E., & Ryan, M. (2022). Framing and Shaming: The 2017 welfare cheats, cheat us all campaign. *Social Policy and Society*, 21(4), 646–656.
- Raynor, K., Panza, L., Ordonez, C., Adamovic, M., & Wheeler, M. A. (2020). Does social mix reduce Stigma in Public Housing? A comparative analysis of two housing estates in Melbourne. *Cities*, 96, 1–14.
- RMIT ABC Fact Check. (2019). Have social housing levels fallen to historic lows? *ABC News* [Online] (last updated 12 August). Retrieved April 7, 2023 from <https://www.abc.net.au/news/2019-08-12/fact-check-social-housing-lowest-level/11403298>.
- Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society*, 16(4), 355–368.
- Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability – Understanding accounting practices in their organisational contexts. *Accounting, Organizations and Society*, 10(4), 443–456.
- Safari, M., & Parker, L. D. (2024). Understanding multiple accountability logics within corporate governance policy discourse: Resistance, compromise, or selective coupling? *European Accounting Review*, 33(4), 1467–1496. <https://doi.org/10.1080/09638180.2023.2194028>.
- Sambul, N. (2020). Health care worker says she was denied medication during Melbourne’s hard lockdown of tower blocks. *Huffpost* [Online] (last updated 13 July at 10:46 pm EDT). Retrieved May 10, 2023 from https://www.huffpost.com/archive/au/entry/prescription-medication-melbourne-hard-lockdown_au_5f0d087cc5b648c301ee86ce?ncid=tweetlnkauhpmg00000001.
- Sansom, G., Barlow, C. F., Daniel, L., & Baker, E. (2023). Social housing temperature conditions and tenant priorities. *Australian Journal of Social Issues*, 00, 1–16.
- Sargiacomo, M., Corazza, L., D’Andrea Matteo, A., Dumay, J., & Guthrie, J. (2021). COVID-19 and the governmentality of emergency food in the City of Turin. *Accounting, Auditing and Accountability Journal*, 34(6), 1457–1470.
- Sargiacomo, M., Ianni, L., & Everett, J. (2014). Accounting for suffering: Calculative practices in the field of disaster relief. *Critical Perspectives on Accounting*, 25(7), 652–669.
- Schilliger, S., Schwiter, K., & Steiner, J. (2023). Care crises and care fixes under Covid-19: The example of transnational live-in care work. *Social & Cultural Geography*, 24(3–4), 391–408.
- Sciulli, N. (2018). Weathering the storm: Accountability implications for flood relief and recovery from a local government perspective. *Financial Accountability & Management*, 34(1), 30–44.
- SCRGSP (Australian Government, Productivity Commission, Steering Committee for the Review of Government Service Provision). (2006). *Report on government services 2006*. Productivity Commission. Retrieved June 27, 2023 from <https://www.pc.gov.au/ongoing/report-on-government-services/2006/2006>.
- Shearer, T. (2002). Ethics and accountability: From the for-itself to the for-the-other. *Accounting, Organizations and Society*, 27(6), 541–573.
- Sian, S., & Smyth, S. (2022). Supreme emergencies and public accountability: The case of procurement in the UK during the COVID-19 pandemic. *Accounting, Auditing and Accountability Journal*, 35(1), 146–157.
- Simons, M. (2021). ‘We thought we were Australian’: Melbourne tower lockdown lives on in legacy of trauma. *The Guardian* [Online] (last updated 3 July at 21:00 BST). Retrieved September 10, 2021 from <https://www.theguardian.com/australia-news/2021/jul/04/we-thought-we-were-australian-melbourne-tower-lockdown-lives-on-in-legacy-of-trauma>.
- Sisson, A. (2021). Territory and territorial stigmatisation: On the production, consequences, and contestation of spatial disrepute. *Progress in Human Geography*, 45(4), 659–681.
- Sisson, A., & Chatterjee, P. (2020). Why public housing is stigmatised and how we can fix it. *The Conversation* [Online] (last updated 7 August at 5.59 am AEST). Retrieved September 10, 2021 from https://research-management.mq.edu.au/ws/portalfiles/portal/228866887/Publisher_version.pdf.
- Slater, T. (2016). Revanchism, stigma, and the production of ignorance: Housing struggles in austerity Britain. *Risking Capitalism*, 31, 23–48.
- Smethurst, A. (2023). Public housing waits times top 20 months for Victoria’s most vulnerable. *The Age* [Online] (last updated 25 June). Retrieved June 26, 2023 from <https://www.theage.com.au/politics/victoria/public-housing-wait-times-top-20-months-for-victoria-s-most-vulnerable-20230624-p5dj56.html>.
- Spicker, P. (1984). *Stigma and social welfare*. Croom Helm.

- Taylor, D., Tharapos, M., & Sidaway, S. (2014). Downward accountability for a natural disaster recovery effort: Evidence and issues from Australia's Black Saturday. *Critical Perspectives on Accounting*, 25(7), 633–651.
- Tran, D., & Stayner, G. (2018). Victorian public housing waiting list at 82,000 and growing by 500 a month. *ABC News* [Online] (last updated 6 June at 12:27 am). Retrieved June 30, 2023 from <https://www.abc.net.au/news/2018-06-06/victorias-public-housing-waiting-list-growing-by-500-a-week/9837934>.
- Tregidga, H. (2017). Speaking truth to power: Analysing shadow reporting as a form of shadow accounting. *Accounting Auditing and Accountability Journal*, 30(3), 510–533.
- Troy, P. (2012). Ghettos the ghost of past governments: Public housing in Australia has become a symbol for economic marginalisation and stigma. *Government News*, 32(5), 18–19.
- Twyford, E. J., Tanima, F. A., & George, S. (2022). Critical race theory, counter accounting, and the emancipatory potential of counter-stories. *Accounting, Auditing and Accountability*, 30(7), 1481–1510.
- Tyler, I. (2013). *Revolt subjects: Social abjection and resistance in neoliberal Britain*. Zeb Books.
- Tyler, I. (2015). Classificatory struggles: Class, culture, and inequality in neoliberal times. *The Sociological Review*, 63, 493–511.
- Tyler, I. (2018). Resituating Erving Goffman: From stigma power to black power. *The Sociological Review Monographs*, 66(4), 744–765.
- Tyler, I. (2020). *Stigma: The Machinery of Inequality*. Zeb Books.
- Victorian Ombudsman. (2020a). Investigation into the detention and treatment of public housing residents arising from a COVID-19 'hard lockdown' in July 2020. Victorian Ombudsman [Online]. Retrieved December 22, 2020 from <https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/investigation-into-the-detention-and-treatment-of-public-housing-residents-arising-from-a-covid-19-hard-lockdown-in-july-2020/#full-report>.
- Victorian Ombudsman. (2020b). Tower lockdown breached human rights, Ombudsman finds. Victorian Ombudsman [Online]. Retrieved December 22, 2020 from <https://www.ombudsman.vic.gov.au/our-impact/news/public-housing-tower-lockdown/>.
- Victoria State Government. (2020a). Crisis Council of Cabinet set up to combat coronavirus Statement by The Hon Dan Andrews MP, Premier, [Online]. Retrieved April 7, 2023 from <https://www.premier.vic.gov.au/crisis-council-cabinet-set-combat-coronavirus>.
- Victoria State Government. (2020b). Statement from the Premier – Saturday, 4 July 2020. Statement The Hon Dan Andrews MP [Online]. Retrieved December 8, 2024 from <https://www.premier.vic.gov.au/sites/default/files/2020-07/200704-Statement-From-The-Premier.pdf>.
- Victoria State Government. (2020c). Statement from the Minister for Housing – Saturday, 4 July 2020. Statement The Hon Richard Wynne MP [Online]. Retrieved December 8, 2024 from <https://www.premier.vic.gov.au/sites/default/files/2020-07/200704-Statement-From-The-Minister-For-Housing.pdf>.
- Vollmer, H. (2013). *The sociological of disruption, disaster and social change*. Cambridge University Press.
- Wacquant, L. (1993). Urban outcasts: Stigma and division in the Black American Ghetto and the French Urban Periphery. *International Journal of Urban and Regional Research*, 17(3), 366–383.
- Wacquant, L. (2008). Territorial stigmatization in the age of advanced marginality. *Thesis Eleven*, 91(1), 66–77.
- Wacquant, L. (2022). *The intervention of the "Underclass": A study in the politics of knowledge*. Cambridge: Polity Press.
- Walker, S. P. (2008). Accounting, paper shadows and the stigmatised poor. *Accounting, Organizations and Society*, 33(4–5), 453–487.
- Walker, S. P. (2014). Drought, resettlement and accounting. *Critical Perspectives on Accounting*, 25(7), 604–619.
- Yates, D., & Difrancesco, R. M. (2022). The view from the frontline: Shifting beneficiary accountability and interrelatedness in the time of a global pandemic. *Accounting, Auditing and Accountability Journal*, 35(1), 85–96.
- Yu, A. (2021). Accountability as mourning: Accounting for death in the time of COVID-19. *Accounting, Organizations and Society*, 90, 101198.
- Yussuf, A. (2021). Victorian Government urged to reconsider the need for apology over COVID-19 public housing tower lockdown. *ABC News* [Online] (last updated 2 July). Retrieved May 4, 2023 from <https://www.abc.net.au/news/2021-07-02/residents-wait-for-apology-for-public-housing-lockdown/100261552>.
- Zagon, C., & Waters, C. (2021). Victoria shut out as state records new local cases and exposure sites climb. 9NEWS, [Online] (last updated 14 July at 8:25 pm). Retrieved December 19, 2024 from <https://www.9news.com.au/national/coronavirus-victoria-update-one-new-local-case-of-covid19-as-exposure-sites-grow/82d135ad-13ed-4fd4-8d3f-49893bc9eb93>.

Appendix. Secondary sources specifically cited to underpin findings

Title	Authors
Melbourne tower lockdowns unfairly target already vulnerable public housing residents	Kelly et al. (2020)
Investigation into the detention and treatment of public housing residents arising from a COVID-19 'hard lockdown' in July 2020	Victorian Ombudsman (2020a)
Victoria shut out as state records new local cases and exposure sites climb	Zagon and Waters (2021)
Melbourne public housing COVID-19 lockdown violated human rights, Victorian Ombudsman finds	Boseley (2020)
Statement from the Premier – Saturday, July 4, 2020	Victoria State Government (2020a)
Statement from the Minister for Housing – Saturday, July 4, 2020	Victoria State Government (2020b)
Statement on Victorian Ombudsman Housing Report – Thursday, December 17, 2020	Victoria State Government (2020c)
Dan Andrews' Facebook post on July 6, 2020	Andrews (2020a)
Settlement of towers class action, Supreme Court of Victoria (S ECI 2021 00826)	Department of Health (2024)
Melbourne public housing residents welcome coronavirus lockdown, but voice concerns	Fang et al. (2020)

Source: Developed by the authors.