

Accounting for Deaths: Calculative Practices for COVID 19 in Sri Lanka

Senevirathne K. M. S.¹ , Samarasiri N. C.²


Abstract

The COVID 19 is a global pandemic that drastically affects the entire system of the world. The pandemic started in China in 2019 and spread worldwide very fast, resulting in around 4.4 million deaths globally. The purpose of this study is to identify the calculative practices by the government for the deaths of COVID 19 in Sri Lanka and contribute to the accounting literature on how accounting interpreted the casualties of a global pandemic. This study provides a novel theoretical structure to understand the role accounting played in reporting and interpreting deaths of COVID 19. The theoretical framework includes biopolitics and governmental management leading to politics introduced by Michel Foucault and Giorgio Agamben. Thanatopolitics helps to understand the role of accounting influenced by the politics of deaths during the COVID 19 pandemic in Sri Lanka. Biopolitics explains how the population is controlled with death rates in Sri Lanka, and how the government manages the situation with power and knowledge relations which is vital under governmental management from a Foucauldian perspective. The study is based on the ontological assumption that subjective reality is socially constructed and interpreted. The study adopts a qualitative interpretivist approach, and research methods include analysis of documents and records available verbally and non-verbally. This research explores traces of accounting used by government authorities in Sri Lanka to report the deaths of COVID 19. The data analysis focuses on the phenomenological perspective under interpretivism. According to the data analysis, the new category named 'COVID 19 deaths' for mortality rates in government reporting reflects the governmental management over citizenry within the country through the healthcare system. The 'counts' of deaths have been reported based on gender and religious requirements. The death rate of COVID was considered a critical factor in making political decisions to protect the country's entire population. The government is vested with the power to change the way of reporting COVID deaths within the biopolitical regime, and it is evident that politics exists in reporting deaths in Sovereign states. The study's main contribution is to the accounting literature by interpreting the role accounting played in reporting the deaths of COVID 19 in Sri Lanka. Further, this research contributes to theory exploring a resilient theoretical structure to identify how power relations within governmental management report deaths in a pandemic situation of COVID 19 and control the population through the information of deaths.

Keywords: *Accounting, biopolitics, COVID 19, deaths, thanatopolitics*

¹ Department of Management of Technology, Faculty of Business, University of Moratuwa, Sri Lanka.

² Department of Industrial Management, Faculty of Business, University of Moratuwa, Sri Lanka

 Corresponding Author: manulas@uom.lk