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Published online: 07 Dec 2022.

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"Is it just a little flu"? Producing a news-based counter account on Covid-19 discursive crises in Brazil

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ABSTRACT

We aim to produce a counter account regarding a discursive crisis in media outlets that, since the beginning of the Covid-19 pandemic in Brazil, already pointed to the intersection of inequalities with a profound impact on vulnerable and marginalised groups. We draw upon the Sociologies of Absences and Emergences and intersectionality to challenge the truth regime associated with hegemonic accounts by "accounting for" news to contrast hegemonic discourse with a hidden side of socio-political reality. Methodologically, we retrieved 235 news – from March 11th to April 16th, 2020 – from seven Brazilian media vehicles to reveal, through thematic analysis, a discursive crisis with four opposing quadrants. We argue that alternative media had a critical role in highlighting the impacts of what we understand as necropolitical policies by (i) exposing the suffering of those doomed to non-existence in the hegemonic discourse; (ii) amplifying voices undertaken by vulnerable and marginalised people and activities of social groups aiming to resist. Exploring the discursive crisis allowed us to amplify the (re)emergence attempts that fought necropolitics with implications for rethinking the role of accounting in unequal contexts. In conclusion, our counter account revealed how historical inequalities and the growth of neoliberal conservatism sustained a flagrant loss of rights during the pandemic as a gendered and racialised crisis in Brazil. We contribute to the existing literature by connecting accounting's potential of communicating/constructing realities and the need for alternative accounts based on the Sociologies of Absences and Emergences.

1. Introduction

Epidemics and pandemics play a central role in bringing inequalities to the fore, notably when measures of social isolation, quarantine, and lockdown are necessary (Santos et al.,

2020; Shantz, 2010) and especially in contexts of significant inequalities and social disparities (Shantz, 2010). In that regard, "there is still much to learn about the role of accounting in the shaping of growing economic inequality" (Andrew et al., 2021, p. 1471).

According to critical scholars, accounting operates as a "social power" that enables the creation of a "truth regime", which influences the discourses accepted as absolute and attributes them the value and status of "speaking" the truth (Boyce, 2000, p. 67; Hines, 1988). Similarly, accounting can legitimatise "who" can speak and whose discourse may be valid/truthful, allowing social groups to be heard/seen or silenced/erased (Lehman, 2019a). Aligned with critical accounting literature, we question the potential of traditional accounting and accountability practices to inform about human conditions during the Covid-19 pandemic. Within this context, previous studies indicate counter-accounting as a way of challenging official reports and discourses that reflect the neoliberal and hegemonic logic which enables multiple forms of oppression (Denedo et al., 2017; Islam et al., 2021), therefore unveiling hidden power structures.

Counter-accounts operate as an "explicit oppositional perspective to challenge and confront dominant and unequal power relations, unacceptable political ideologies and to delegitimize unsustainable corporate practices by giving voice to oppressed groups" (Denedo et al., 2017, p. 1310). In view of this, the internet "has the potential to facilitate change […] with an emancipatory potential" (Sikka, 2006, p. 759) as it allows a multiplicity of voices to emerge from this scenario, providing information central to producing counter accounts. In this paper, we consider online media outlets to represent different accounts and discourses (see Ahrens & Ferry, 2021; Hatcher, 2020; Morales et al., 2014), enabling a multiplicity of voices to arise.

We argue that during the Covid-19 pandemic, oppositional perspectives emerged due to "triggering a domino fall of experts' reputations, officials shirking responsibilities, and politicians pivoting" (Hurley, 2020, p. 1017[1]). Henceforth, we agree with Hier and Greenberg (2002, p. 491) that "media discourses function in terms of a capacity to recruit and mobilize newsreaders as active participants in the discursive construction of crises". Consequently, media positioning/discourses are essential in influencing government decisions and setting a public policy agenda and design aiming at large-scale solutions (Dunlop et al., 2020), going beyond traditional accounting reports and technologies.

In the Brazilian case, a country marked by colonial legacies,[2] the pandemic shows increasing gender, race, and social class inequalities. Data from the United Nations shows a gendered and racialised crisis that finds pernicious grounds in a post-colonial Latin American context (Lotta et al., 2021). It implies recognising Brazilian slavery legacies and colonial state governmentality (Silva et al., 2019) that translates into different experiences based on intersectionality, that is, the differences that accumulate based on the interlocking of social labels (Akotirene, 2019; Crenshaw, 2002; Ribeiro, 2019).

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[1]Hurley (2020) presents a review from Horton's 2020 book discussing the Covid pandemic and making a counterpoint to the original author.

[2]Inequalities in Brazil are consequences of a colonial legacy regarding its 322 years of submission to Portugal. Despite the processes of independence, in 1822, Brazil was the only country in Latin America governed by two emperors, formerly heirs of the Portugal throne. The imperial family was removed in a coupe, only in 1889, with the constitution of a Republic (not a democratic one) in a process lead by military forces supported by local "mestizo" elites. This particular process of independence and republic constitution marked Brazilian peoples with profound abyss in social, economic, political and cultural dimensions.

We argue that intersectional inequalities in Brazil may be related to the hegemonic discourse regarding governmental measures to fight COVID. In this paper, the hegemonic discourse is conceptualised as a superior, and linear socio-economic-political form of capitalist development. Based on metonymic reason, hegemonic discourse claims to be the only rationality sustaining decisions and actions, constituting itself as "truth" and subalternising other voices while refusing to allow other (re)existences (Santos, 2002).

From this context, we aim to produce a counter-account that challenges the hegemonic discourse regarding the Covid-19 pandemic in Brazil. Our main argument is that, during the crisis, the Brazilian governmental hegemonic discourse ignored the deepening inequalities and impacts on the socially vulnerable population. On the other hand, alternative media presented different standpoints trying to outweigh the hegemonic discourse. Therefore, we explore *how inequalities in the pandemic scenario emerge from media coverage in Brazil during a discursive crisis, providing elements to challenge the hegemonic discourses through a counter account.*

We consider discursive crises as "narratives centered on particular subjects collectively understood as symptomatic of a more general object believed to be existing in a period of crisis" (Hier & Greenberg, 2002, p. 491). Considering that communicating and narrating crisis may construct reality (Hines, 1988), "actors use those crises to express (in/through the media) their defense of different values […] to legitimize thus their viewpoints/ideas on the changing social, political and economic order" (Krzyżanowski, 2009, p. 20). Within this context, media vehicles may challenge or maintain social, political, and economic order during the pandemic, providing a deeper understanding of the dynamics of the unfolding crisis. Henceforth, we focus on exploring the thematic patterns of inequalities during the Brazilian discursive crisis.

As Islam et al. (2021), we did not document a "counter-account" produced by others but explored counter-narratives in media news to produce an alternative to challenge the hegemonic discourse. To produce our counter-account, we analysed different media positionings through the framework of the Sociologies of Absences and Emergences (SAE), proposed by Santos (2002) as part of the decolonial epistemologies of the South (Sauerbronn et al., in press). Boaventura de Souza Santos's (2002) proposal of the SAE aims for the emancipation of the South, which may occur by identifying the potential to produce alternative globalisation (by social movements and NGOs) against exclusion and discrimination in different contexts, especially semi-peripheral countries.

We combine SAE and counter-accounting literature to explore accounting's emancipatory and transformative potential (Gallhofer et al., 2006). In this context, we argue that SAE helps to expand the understanding of realities alternative to the hegemonic discourse that hinders a broader comprehension of a subalternising scenario. Additionally, we combine SAE with black feminism's intersectional theory (Akotirene, 2019; Crenshaw, 2002; Ribeiro, 2019). Intersectional accounting research (Lehman, 2019a) enables a better understanding of the Covid-19 crisis unfolding and the inequalities' intertwining while supporting us to avoid silencing the voices of stigmatised bodies.

Empirically, our research *corpus* comprises news and reports broadcasted in Brazilian digital media in the first month of the pandemic. In total, we retrieved 235 pieces of news published in seven media vehicles and submitted them to thematic analysis (Saldaña, 2009), oriented by SAE (Santos, 2002) and intersectional theory. We analysed news to

contrast opposing discourses, and our findings point to the divergent use of accounting technology. It allowed us to understand better how the hegemonic discourse in Brazil operated, since the beginning of the pandemic, to maintain and defend a neoliberal logic even when facing extreme situations. On the other hand, our counter account opens space to amplify voices expressing inequalities and highlighting resistance acts in Brazil's historically marginalised and oppressed communities.

We contribute to the literature in two ways. Firstly, we illustrate Sikka's (2006) discussion regarding the emancipatory potential of the internet and counter-accounts. Our results indicate how non-hegemonic groups used/created the spaces provided – mainly by alternative – online media to make their voices heard, challenging the neoliberal discourse during the Covid-19 pandemic. Secondly, we present the SAE approach (Santos, 2002) as a theoretical/methodological alternative to identify the absences in a country marked by colonial legacies. The SAE lenses allowed us to identify the absent voices and experiences on the hegemonic discourse during the Covid-19 pandemic, henceforth paving the way to produce our counter-account, amplifying oppressed voices.

2. Theoretical framework

The paper's theoretical framework finds support in counter-accounting literature, associating it with the Sociologies of Absences and Emergences (SAE) to challenge the hegemonic discursive practices and to recognise intersectional inequalities. To understand the deep disparities sources that official reports and numbers hide, we add the lens of intersectionality to disclose the effect of gender, class, and race (crossing with Covid-19) in a particular post-colonial context. We argue that the Brazilian case is (sadly) a privileged *locus* for analysis due to an uncontrolled pandemic causing more than 688,000 deaths until October 2022. In conclusion, our theoretical framework supports a better understanding of how this impact is related to a process that, since its beginning, was somehow produced/expected.

2.1. Challenging accounting and hegemonic discourses with counter accounts

Numbers represent a chosen reality, producing the (in)existence of something. It is a mainstay to accounting sciences due to its premises to measure and register phenomena (Lehman, 2019b). Additionally, accounting and accountability are technologies of social power, that simultaneously perform a persuasive or a restrictive role (Gallhofer & Haslam, 2019). There is evidence contrary to neutrality in official accountability (see McGee & Gaventa, 2010), challenging the widespread belief that transparency initiatives have the transforming power to replace practices that retain privilege, concealment, and distortion (Welker et al., 2011). Critical scholars have been discussing the state's bias toward a specific economic worldview that favours financial capitalism rather than representing pluralistic social interests (Archel et al., 2009). In the pandemic context, accountability reports and accounting numbers gain even more prominence due to the need for timely decision-making based on the idea of neutrality and evidence-based (Larrinaga & Garcia-Torea, 2022).

To challenge the status quo, we find in accounting literature the possibility of resisting the hegemonic discourses and neutrality ideas in the pandemic scenario through

counter-accounting. Counter-accounting emerged in the accounting field at the beginning of the 2000s as a mechanism to (i) reveal alternative networks of accountability and governance; (ii) problematise and solve dysfunctions; and (iii) fill gaps in the disclosure or knowledge necessary to govern inclusively and effectively (Brown & Dillard, 2015; Thomson & Bebbington, 2005).

Originally, counter-accounting is related to civil society organisations representing alternative views on societal issues and minorities' claims on organisational impacts. Secondly, counter-accounting operates as a symbolic policy for producing alternative representations aiming at changes in practices within the government system (Apostol, 2015; Denedo et al., 2017; Gallhofer et al., 2006). Thirdly, counter-accounting can expose hegemonic societal groups and the state.

We follow Himick and Ruff's (2020) argument in which counter accounts are strategies of resistance, where "activists reframe the calculation and boundaries of profit in specific ways to resist practices deemed immoral" (p. 2). Additionally, we agree with Sikka (2006) by recognising that organisations that often operate outside the state machinery, the law, and traditional centres – including alternative media vehicles – make visible criticisms and policies that are alternative to the web of social relations that sustain contemporaneity and inequality using the internet.

Hence, by targeting discursive media crises, our framework aims at breaking with the economic logic often attributed to accounting by bringing centrality to social issues [inequalities, in this paper] (Apostol, 2015). We argue for the need for new accounts in Brazil's pandemic scenario, balancing the plurality of voices and collective action in the media that challenges the numbers/results of public and organisational policies in democratic contexts, as suggested by Lehman (2019b). Following an established tradition of amplifying marginalised voices, we aim to harness the emancipatory potential of counter accounts as a tool of resistance and social change. We challenge official statistics and reports by providing alternative/counter interpretations emerging from different media pieces regarding pandemic inequalities. SAE allowed a counter account that echoed the voices of the non-hegemonic groups located in a post-colonial country.

2.2. Contributions from the sociologies of absences and emergences

Sociology of Absences and Emergences (Santos, 2002) recognises a metonymic reason and a proleptic reason to understand what officially exists in hegemonic discourses. Metonymic reason claims to be a superior rationality that refuses to uncover other forms of knowledge; any recognition is subalternising, as the metonymic reason considers it as simply an input. Additionally, proleptic reason conceives the future as linear, automatic, and inescapable, dispensing temporal reflexivity. To Santos (2002), the hegemonic perspective, based on these two forms of reasoning, is arrogant by claiming to itself (and imposing on others) "to know everything about the future of everyone" (p. 240).

Facing the dominance of metonymic reason, Santos (2002) understands that the expansion of the world and the dilation of the present begin with the sociology of absences. This approach aims to show that what does not exist in the field of social experience is actively produced as a non-credible alternative. Hence, the sociology of

absences must overcome the monoculture of knowledge and scientific rigour, the logic of linear time, and social classification.

From Hines (1988), we propose to connect the power of accounting to communicate reality and the need for alternative accounts to the sociologies of absences:

> "Do you seriously think that anything in this world can be 'neutral'?"

> "Do you think there ever was a news story that took everything into account; left out nothing; gave the full picture?" […]

> "Having the full picture – a true, a fair view of something – depends on people deciding that they have the full picture. Sometimes, they ask later […] why didn't we get the rest of the picture, or a different picture? It can go on and on. People feel entitled to reality."

> "That's the paradox. That's where we walk a very thin line. We communicate reality: that is the myth; that is what people believe. It is even what most of us believe. And, in a sense, we do communicate reality." (pp. 252–254)

Santos (2002) proposes a sociology of emergences to counter the proleptic (indolent) reason. This reason underlies, in its various forms, the hegemonic Western philosophical and scientific knowledge, supporting a linear socio-economic-political development of the consolidation of the liberal state in Europe and North America, the industrial revolution, and capitalist development, colonialism, and imperialism.

To confront proleptic and indolent reason, the sociology of emergences must challenge a linear and singular future, replacing emptiness with plural and concrete, utopian and realistic possibilities built in the present through caring actions. To Santos (2002), the agents' multiplicity of experiences and knowledge reveals a plural present that opposes the hegemonic and totalising vision. With the sociology of absences, this multiplication occurs through the ecology of knowledge, times, differences, scales, and productions. It symbolically amplifies the signs to expand the understanding of the present. Therefore, multiplicity and diversity emerge from recognising different non-hegemonic forms of communication and information. From Seitenfus et al. (2007, p. 8), we embrace the "principle of non-indifference" to overcome the "principle of non-intervention".

Santos (2002) emphasises the importance of creating reciprocity between available and utopian experiences. The focus should be on the knowledge related to different agents' practices, identifying common concerns and their different answers to create intelligibility between organisational forms and action objectives. It is the only way to produce results aligned with SAE.

Cavaca et al. (2016), for example, developed a study based on SAE to identify and analyse diseases neglected by the media regarding the most critical health issues to the population of *Espírito Santo*, Brazil. In conclusion, we argue that SAE may contribute to the established tradition of amplifying marginalised voices regarding public health issues, such as Covid-19.

2.3. Intersectionality and necropolitics in the unequal Brazilian context

To address pandemic inequalities in Brazil, we propose associating counter-accounting with intersectional lenses. Interdisciplinary counter-accounting has the potential to (i)

promote resistance to attempts to reduce human rights hampered by state or corporations (Gallhofer & Haslam, 2019); (ii) amplify the perspectives of oppressed voices (Apostol, 2015); (iii) make visible actions, information, and interests, or reveal biases regarding inequalities and injustices (Dillard & Vinnari, 2017), even more in post-colonial contexts like Brazil (Carvalho et al., 2021).

According to Akotirene (2019), the intersectional lens enables analyses considering the structural inseparability of racism, capitalism, and cis heteropatriarchy. It enables us to recognise inequalities promoted by universal neocolonial structures that end up silencing voices and stigmatising bodies that are victims of several forms of oppression (Carneiro, 2003). Important to highlight that, despite originally being focused on the intersection between race and gender, the intersectional theory has evolved to comprehend other inequalities and power dynamics, such as the original/indigenous people's exclusion due to colonial practices (Dhillon, 2020).

Despite being widely explored in organisation studies (Haynes, 2017), "scholars need to recognize the intersectionality of race, gender, and class in understanding inequality and exclusion in accounting organizations [and studies]" (Kyriakidou et al., 2016, p. 6). Henceforth, Willows and October (in press, p. 7) provide a dialogue on the origin and purpose of intersectionality by focusing on the "interlocking of their social identities" in which "women are not just women, they are a particular category of women, such as Black women. As a result, when hypothesising about Black women, the theoriser needs to consider race and gender and how they intersect (double marginalisation) to understand their experiences".

As previously discussed, we consider Covid-19 a gendered and racialised crisis and within this context, our counter-hegemonic construction based on an intersectional lens (Akotirene, 2019; Carneiro, 2003; Crenshaw, 2002; Ribeiro, 2019) aims to reveal the power inequalities regarding care dynamics because "[i]t is not only gender but also class and race that, in our culture, allow us to identify who practices care and in what way" (Tronto, 2009).

In a health crisis such as Covid-19, care emerged as a dangerous practice (as proposed by Pimenta, 2019) because it puts women on the front lines of the pandemic. Worldwide, the nursing profession illustrates this scenario of dangerous care because "70% of the global health workforce are women, a number that increases to 90% with social care workers […] women, and Black women, in particular, have less access to Personal Protective Equipment (PPE) and training" (Lotta et al., 2021, p. 1264). In the Brazilian scenario, this is clearly demonstrated by the case of housemaids who are put in the dilemma: to work and be infected by the virus or to stay at home and starve to death due to financial problems caused by the pandemic (Teixeira, 2021).

Additionally, Agius et al. (2020) highlighted the female leaders' styles' positive impact in dealing with the pandemic: "the female leaders of Denmark, Finland, Germany, Iceland, Norway, Taiwan, and New Zealand have been lauded for superior 'crisis management' compared to male leaders because of their 'resilience, pragmatism, benevolence, trust in collective common sense, mutual aid and humility'" (p. 446). They conclude that female "leaders" values to tackle the Covid-19 pandemic were opposed to toxic white masculinity (Agius et al., 2020; Harsin, 2020). The contrasting male and female political leaders' values revealed the relation of intersectionality with the design of governmental policies, minimising the multiple pandemic impacts in several contexts.
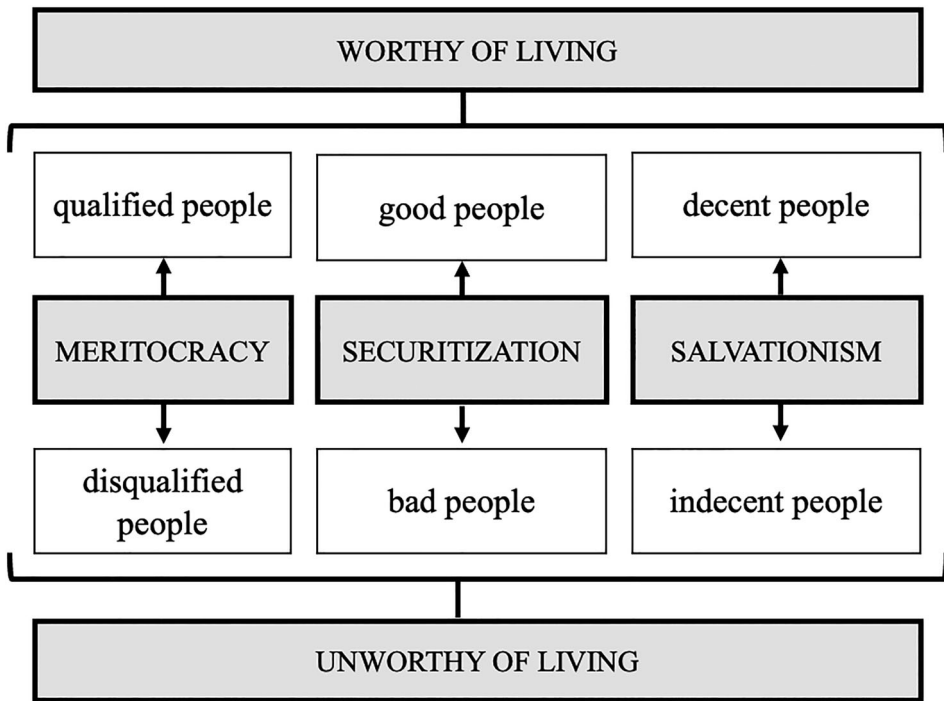
Figure 1. Necropolitics as social hierarchisation. Source: Oliveira (2018).

Hence, intersectional theory helps us to understand better how the crisis affects individuals differently based on gender, race, and class and enables marginalised individuals to be heard and seen (Ribeiro, 2019). In Brazil, we must consider how slavocracy inheritance is perpetuated today through government actions geared toward maintaining social, racial, and gender-based inequalities (Lotta et al., 2021; Teixeira, 2021).

Although the virus does not distinguish between social groups, Brazilian governmental (in)actions to fight the virus do, constituting a necropolitical state. Mbembe (2016) defines necropolitics as the division of humans into (sub)groups, building hierarchies based on colonial and conservative values and practices (meritocracy, securitisation, and salvationism) aimed at creating dichotomous categories of people as displayed in Figure 1 (Oliveira, 2018). Under neoliberalism and colonialism, necropolitics builds hierarchies based on racial and gendered practices and the moral values of conservatism aimed at exterminating differences by defining who must live or die (Cutrim & Sefair, 2019; Rodrigues & Pinheiro, 2019). Necropolitics is part of the significant project of modern sovereignty, based on "the generalized instrumentalization of human existence and destruction of human bodies and populations" (Mbembe, 2016, p. 125).

Neoliberal meritocracy assumptions leave aside historical elements of society (Castilla & Benard, 2010). For example, exploitation by a dominant class to the detriment of others, such as slavery of native and African peoples in colonial Brazil, and its consequences regarding historically high inequality levels. Even though Brazilian society is immersed in a neoliberal logic, its weaknesses and inconsistencies are indeed exposed in periods of financial, political and social crises (Shantz, 2010).

Nascimento (2017[1978]) denounces the historical and repeated (in)action of governments in Brazil as a form of black people genocide and necropolitics. It applies deliberate and systematic measures (e. g., violence, impossible living conditions, disregarding of fundamental rights, and birth prevention) calculated for exterminating a social group such as black or poor people. In addition, the set of violence against indigenous peoples in Brazil has been perpetuated for more than 500 years (Cimi, 2020), with some authors even talking about indigenous genocide (Terena & Duprat, 2021), especially related to the consequences of the Covid-19 pandemic (Figueira et al., 2020). In this sense, a state may adopt necropolitics to perpetuate a genocide (Mbembe, 2016).

In conclusion, our theoretical framework aims to support an interdisciplinary counter account based on SAE to challenge the hegemonic discourse that hides intersectional inequality bases. In the next section, we present the methodological trajectory taken to challenge hegemonic reason by contrasting different media positionings to provide an alternative counter account of Brazilian reality and expose inequalities oppressed groups face and voice in the pandemic.

3. Methodological trajectory

We adopted an analysis based on "thematic coding" (Saldaña, 2009) using news and editorials related to the first month of the Covid-19 pandemic on Brazilian journalistic websites to compose our data *corpus*. The first month is crucial to understand the Brazilian scenario because, after it, there were several changes regarding the Brazilian health minister's position. The exchange of the first health minister occurred due to the president's ideological misalignment regarding WHO recommendations (Abrucio et al., 2020). We argue that this period reveals the governmental political positioning to be contrasted with other voices claiming to consider intersectional inequalities. It sets the tone for the difficulties in facing the pandemic in Brazil in the following months.

To compose the data *corpus*, we did a basic search on the web with the keywords "Covid-19" or "Coronavirus"; and "inequality (*desigualdade*)" or "inequalities (desigualdades)". To be included on the corpus, the news items should meet three criteria: (1) be published by journalists, columnists, or editorial staff in the selected vehicles; (2) date of publishing period between March 11th and April 16th, 2020; and (3) the content addresses aspects that relate Covid-19 to an increase in inequalities.

Regarding the sources, we selected online vehicles representing three distinct groups: (1) official media – *Empresa Brasileira de Comunicação (EBC)* – *Agência Brasil*, the federal government communication agency; (2) professional press – *Folha de São Paulo, O Globo, and Nexo* – allegedly impartial; (3) independent press and the critical press considered "leftist", such as *Brasil247* and *Jornalistas Livres*. In the end, we collected 295 reports/news, then excluded 60 news due to the application of criteria 3 – to establish a relation between Covid and inequalities – to keep the focus of the present study. The final *corpus* comprises 235 reports distributed by *Folha* (41), *O Globo* (35), *Nexo Jornal* (20), *Jornalistas Livres* (14), *Brasil247* (110), and *Agência Brasil* (15).

As an analytical strategy, we adopted content analysis with two coding cycles (Saldaña, 2009). As a first analytical cycle, one researcher read each news content to identify how it relates Covid to inequality. Then, a second researcher checked the classifications made to

Table 1. News and inequality bases identified by the vehicle.

Vehicle	Analysed news	% News	Most cited categories per vehicle
Agência Brasil	15	6	*Desigualdade social* [social inequality] (5), *Economia* [Economy] (4)
Brasil247	110	47	*Desigualdade* [Inequality] (20), *Estado Genocida* [Genocidal State] (17), *Pandemia* [Pandemic] (13), *Neoliberalismo* [Neoliberalism] (11)
Folha	41	17	*Necropolítica* [Necropolitics] (12), *Inação do governo/estado* [Inaction of government/state] (8), *Enfrentamento* [Fighting] (7), *Favela* (7), *Desigualdade acesso à educação* [Unequal access to education] (5), *desigualdade de gênero* [Gender inequality] (5), *desigualdade de acesso ao emprego* [Unequal job opportunities] (5), *informalidade* [Informatility] (5)
Jornalistas Livres	14	6	*Desigualdade*(s) [Inequality(ies)] (6), *Ricos propagam Covid-19* [Wealthy people spread Covid-19] (2)
Nexo	20	9	*Pandemia* [Pandemic] (5), *Papel do Estado* [The role of the State] (5), *Desigualdade social* [social inequality] (4), *(Ultra)Neoliberalismo* [(Ultra)neoliberalism] (4)
O Globo	35	15	*Vulnerabilidade e fragilidade social* [social vulnerability and fragility] (9), *Desigualdade* [Inequality] (9), *Desigualdade social* [social inequality] (7), *Violência doméstica* [Domestic violence] (6), *Favelas e Periferias* [slums and peripheries] (6), *Direito ao isolamento social* [The right to social distancing] (6), *Acirramento da desigualdade* [Worsening inequalities] (5), *É só uma gripezinha* [It's just a little flu] (5), *Trabalho doméstico feminino* [Female housework] (5)
TOTAL	235	100	

Source: Research data.

confirm the interpretation. A third researcher consolidated into a thematic category based on topic similarity regarding inequality [inequality bases]. We produced a worksheet containing the vehicle name, headline, section, publication date, weblink, summary, and inequality bases for each corpus entry in this cycle.

In a second analytical cycle, from the categorisation of 235 news, we obtained a total of 1,142 codes. Table 1 summarises the content analysis by vehicles regarding the inequality bases identified in 235 news items relating Covid-19 to inequality.

Regarding the axial analysis, we considered the purpose of SAE to classify each piece of news and its inequality bases in one of the four quadrants defined according to Santos (2002). The first axis places the notions of "explicit/present" as opposed to "hidden/absent" concerning metonymic reasoning, while the second axis differentiates the "hegemonic/totalizing" discourse from those addressing "alternative/intersectional" issues (see Figure 2).

The vertical axis represents the continuum of "explicit/present" and "implicit/absent". The two opposing dimensions present the (in)visibility regimes in the current stage of the interconnected public sphere. On one side, we have more evidence and recognised constructs in the investigated media vehicles; on the other, those that are in the background, almost hidden, peripherally visible, without great prominence, but which point to movements changing reality. Both axes appear in the investigated media vehicles. Next, in our analysis, we explore details of discourses about the pandemic (Hurley, 2020; Hatcher, 2020) and SAE (Santos, 2002). The graphical representation (of news, vehicles, and inequality bases) helped us unveil different positionings and portray the discursive battle regarding the pandemic in Brazil.

In the next section, we discuss the results in the following parts problematising accounting's role in this specific sociopolitical context through the media positionings that enabled us to unveil necropolitics and inequalities in pandemic times and counter
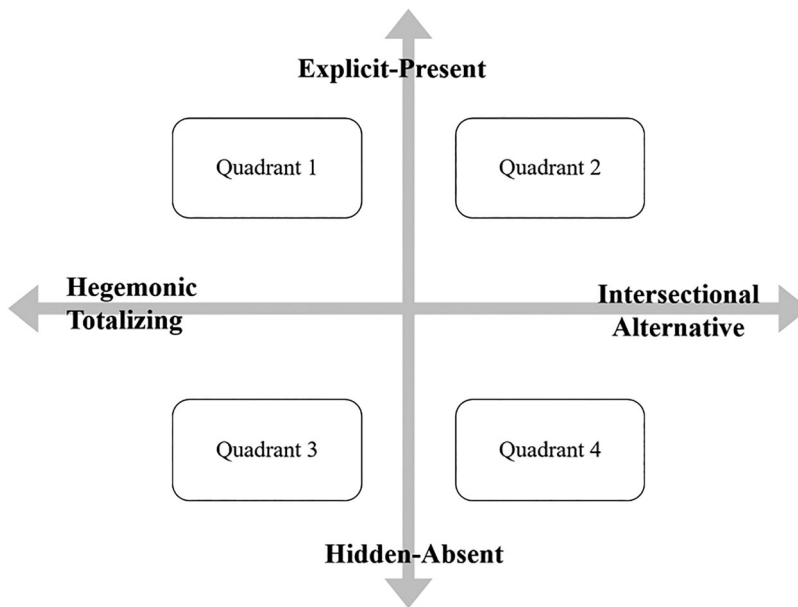
Figure 2. Analytical quadrants. Source: Authors, based on Santos (2002).

accounts on the voices of the periphery. The supplemental online data provides a in-depth presentation regarding each vehicle's positioning and analysis.

4. Absences and emergences of inequalities in discursive crisis

Our analysis "accounts for" (Lehman, 2019b) the initial months of the crisis that brought to the front a battle involving the official government discourse and several other actors. Those actors presented alternative views based on recognising how Brazilian particular intersectional inequalities would cross with pandemic measures, impacting each group differently. Hence, we start our counter-account effort by considering media positioning and public debate as drivers to influence policy agenda and design (Hier & Greenberg, 2002), aiming at large-scale public solutions (Dunlop et al., 2020). Alternative discourses attempt to recruit and mobilise newsreaders to interfere with decisive state policies and charge for appropriate accounting technologies (counting, controlling, budgeting, or reporting).

4.1. Necropolitics, neoliberalism, and pandemic inequalities

The concept of necropolitics (Mbembe, 2016) had a leading role in our theoretical framework: it revealed the relationship between inequality bases, the number of deaths in *favelas*,[3] and (in)actions of the federal government. Each media vehicle assumed a different position regarding the federal government's conservatism, emerging in its

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[3]"Favela" is the designation of the peripheral most impoverished communities in Brazil, mainly composed of Black people, descendants of enslaved people. They can also be called slums or shanty towns.

Table 2. Media, news, and categories by quadrants.

	1	2	3	4	TOTAL	%
Agência Brasil	29	27	6	16	78	7%
Brasil247	–	190	4	241	435	38%
Folha	–	86	8	146	240	21%
Jornalistas Livres	–	8	1	44	50	4%
Nexo	8	33	5	49	95	8%
O Globo	3	106	2	130	241	21%
TOTAL	40	450	26	626	1.142	100%
%	4%	39%	2%	55%	100%	

Source: Research data.

meritocratic discourses that disregard Brazilian society's historical constitution (Cutrim & Sefair, 2019; Rodrigues & Pinheiro, 2019).

Due to the choice of the term(s) inequality(ies) as a search strategy, the graphic shows a preponderance of articles with a more "intersectional/alternative" standpoint (Q2 and Q4) rather than a "hegemonic/totalizing" one. Notably, the analysis reveals news in the "hegemonic/totalizing" pole that is in both the explicit and absent dimensions (Q1 and Q3). In this period, the media debate in Brazil focused on discussing the "life *vs.* economy" fallacy. Table 2 details the distribution of categories among the quadrants by vehicles and percentages.

As shown in Table 2, the corpus, formed by 1,142 codes, had the most classifications in quadrants 2 (450) and 4 (626). The vehicles with the most considerable number of categories are *Brasil247* (435), *Globo* (241), and *Folha* (240). Another point to emphasise is that *Brasil247* and *Folha* are not present in Quadrant 1, which is representative of these vehicles' positionings.[4] *O Globo*, *Agência Brasil,* and *Nexo* are represented in all four quadrants. To better understand those positionings, Figure 3 presents analytical categories in each quadrant, representing inequality bases commonly found, and following, we will discuss news quotes from each quadrant.

In Quadrant 1 – "Explicit/Present" and "Hegemonic/Totalizing", the most representative media vehicle is *Agência Brasil*, with 29 insertions, and the themes that dominate its coverage are Emergency aid and Economic recovery. The representative excerpts are:

> Despite this, he stresses that the government needs to seek the broadest possible scope for financial aid. "This is more important now than minimizing the inclusion error, that is, the undue inclusion of people", evaluates the researcher. For the coordinator of Studies and Research in Social Security (COSES) of Ipea, Luiz Henrique Paiva, expanding social protection for the most vulnerable population is "**the fastest way to mitigate the economic and social impacts of the pandemic**". (Agência Brasil, 01/04/2020, Ipea estimates that 59 million are eligible for R$ 600 aid, emphasis added)

In the example of *Agência Brasil*, we notice the predominant economic debate and the importance of the federal government (in)actions to provide financial aid to poor people and businesses. There were several critiques of the Brazilian federal government's aid program: (i) some consider the amount insufficient (Caponi, 2020); (ii) there was a lack of intergovernmental coordination in providing this aid (Abrucio et al., 2020); (iii) some consider the financial aid to be a solution limited to the pandemic crisis

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[4]A detailed media vehicles positioning is presented in Appendix 1.

Figure 3. Positioning of Inequality Bases in Analytical Quadrants. Source: Research data. Note: The size of the word in the cloud refers to its representation only in that specific quadrant and not in relation to the other quadrants. In other words, it's an artistic representation, not a graphic in the strict sense.

that will not downsize structural inequalities (Demenech et al., 2020). The strong presence of *Agência Brasil* in Q1 is related to it being a governmental agency, revealing lack of editorial independence and reinforcing its alignment with the hegemonic/totalising discourse in the light of metonymic reason.

Hence, Q1 ("Hegemonic/Explicit") highlights the discussion on reforms proposed by the government, and the predominant feeling is optimism brought about by the economy's possible resumption. Positive discussions frequently arise regarding the payment of emergency aid, economic measures, aid to banks, the need for tax reform, studies by public agencies, public servants, and private voluntary donations. It also addressed health policy issues, measures to combat the disease, SUS[5] valorisation, and difficulties obtaining supplies and protective equipment.

Quadrant 2 – "Explicit/Present" and "Intersectional/Alternative" – consolidates news of an intersectional or alternative approach to hegemonic reason. The vehicle that dominates the debates is *Brasil247*, with 190 insertions, followed by *O Globo* (106) and *Folha* (86). All the other vehicles have few articles in this Quadrant. As shown in Table 2, some of the themes that appeared most often were "Social inequality", "Neoliberalism", and "Genocidal state". We present below an excerpt that represents this discourse:

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[5]SUS (*Sistema Único de Saúde* – Universally Free Healthcare System) is the public, free-of-charge national health service.

> *The coronavirus enters Brazil, where* **public health is a commodity and whose government believes and practices the minimal state policy of predatory liberalism**. (Brasil247, 14/03/2020, Brazil in the time of the virus, emphasis added)

> *But the spread of the disease and measures to contain it is also causing problems that even the worst flu doesn't: a downturn in the economy, school closures, public transport restrictions, and mandatory work-at-home policies, whether you're sick or not. Part-time workers, like restaurant servers or Uber drivers, will feel the most consequences.* **Any time off will likely go unpaid, and the financial cost will be harder to absorb.** *Many may feel tremendous pressure to keep working, even if they have a chronic illness that makes Covid-19 more dangerous.* **In other words, a history of inequality older than the new coronavirus.** (O Globo, 07/03/2020, How worried should you be about the new coronavirus? emphasis added)

Both quotes reveal a discursive opposition to the hegemonic discourse, deflagrated by the news that addresses both explicit aspects of the hegemonic discourse and the absent ones. So, both examples show the collateral effects of adopting neoliberalism in Brazil. The first quote discusses how public health in Brazil has been turned into merchandise due to neoliberal ideas. In this sense, it is essential to remember that the Brazilian health system (SUS) has already been considered a role model (Ventura & Bueno, 2021). In this sense, we observe that "[e]ven advanced health care systems are imperiled by persistent disparities in wealth and access to resources and decision-making processes" (Shantz, 2010, p. 17). Hence, downsizing the access to public health may be seen as (i) a neoliberal process in the sense that it would also downsize public budgeting; (ii) a necropolitical technology because it makes access to healthcare more difficult for those who cannot afford expensive private hospitals; and (iii) an instrument to fabricate/maintain inequalities (Andrew et al., 2021).

The second piece demonstrates how the economic crisis due to the pandemic will affect more part-time workers and highlights that this is due to pre-existing inequalities. Some workers, such as Uber drivers, were previously seen as "dirty occupational workers" (Kreiner et al., 2006). However, during the pandemic, they became essential workers with hero status (Mejia et al., 2021) since middle – and upper-class people are allowed to work from home, outsourcing the virus exposure danger. A scenario with higher levels of unemployment and economic informality, such as Brazil, shows how socioeconomic inequality can help some people avoid infection while others are placed on the front lines due to financial needs, making clear the relationship between the Covid-19 cases/deaths and social inequalities.

In Quadrant 3 – "Implicit/Absent" and "Hegemonic/Totalizing" – all vehicles have a small number of insertions, between 2 and 8. Despite being positioned in the quadrants of opposition to the hegemonic discourse, *Globo* and *Folha* have a few scarce news in Quadrant 3 since they address economic issues aligned with the hegemonic discourse. As we will see, the traditional media often brings hegemonic discourse to contemplate its readers' political plurality. *Folha* is more present, and its most raised theme is Distance Education. This period marks the beginning of the transition to emergency remote education, at all levels of education, in a country of continental dimensions and marked by significant regional differences like Brazil, as shown in the excerpts below.

> *According to the expert, "higher education institutions, especially those located in poorer or remote regions, need to be aware of the fact* **that possibly a large part of their student body does not have an adequate domestic infrastructure for distance learning**, *so the untimely migration to distance*

learning in times of Covid-19 may come with some risks". (Agência Brasil, 01/04/2020, One-third of university applicants do not have access to DL, emphasis added)

*[…] **following levels of prioritization**: 1) patients in need of life support interventions, with a high probability of recovery and without any limitation of therapeutic support; 2) patients in need of intensive monitoring, for the high risk of needing immediate intervention, and without any limitation of therapeutic support; 3) patients in need of life support interventions, with a low probability of recovery or with limitation of therapeutic intervention;* (Folha, 01/04/2020, As in Italy, lack of ICU will make us choose between who lives and who dies, emphasis added)

The first piece demonstrates that distance education in Brazil may have a deeper impact poor students than on those students with a home environment appropriate to study (high-speed internet, proper location, quiet space, etc.). In a country with severe housing inequalities, this is another example of how Covid-19 is amplifying inequalities related to basic needs "[…] such as food, housing, healthcare, education, and secure work, which has implications for the field of accounting practice that prioritizes shareholder value and capital markets" (Andrew et al., 2021, p. 9).

The second piece exemplifies the process of blind quantification and dehumanisation based on calculative practices. In the past, these accounting practices legitimised slavery (see Jensen et al., 2021; Rodrigues & Craig, 2018). Now, they may be linked to neoliberalism due to levels of prioritisation that favour bodies that: (i) have a greater chance of recovery, (ii) are needed to supply the labour market, or (iii) are "normal", relegating bodies with comorbidities to death. Levels of prioritisation are also a necropolitical device that decides who deserves to live and who should be allowed to die (Mbembe, 2016), hence linking accounting through calculative decisions of life and death.

Quadrant 4 – "Implicit/Absent" and "Intersectional/Alternative" is dominated by *Brasil247* (241), *Folha* (146), and *O Globo* (130). This quadrant accounts for the themes related to necropolitics, access to health, racial inequality, and *favelas* and peripheral communities. Some news addresses the unequal conditions of social isolation of incarcerated populations and families in inadequate housing conditions in *favelas* and peripheral communities due to urban agglomeration and real estate speculation. It reveals that the "democracy of the virus" has a unique impact on people who are made vulnerable by different conditions that are structurally hidden in the hegemonic discourse.

So, the Q4 quadrant represents the opposition that emerges when we adopt the lens of the sociology of absences, as in the excerpts below:

*Now, in a life-or-death scenario, **Covid-19 has laid bare the extent of inequality in Brazil and the privileges that some layers hold concerning others**.* (Folha, 03/04/2020, Epidemic and distribution of private ICUs highlight inequality, emphasis added)

*According to a survey by Oxfam, **women represent 97% of domestic workers in the country**. The National Federation of Domestic Workers (Fenatrad) has also launched an online petition on the website change.org, asking employers to release housemaids from their jobs and, if possible, bring forward their 13th salary and holidays. **The entity also asks that, if the dismissal is not possible, precautions are taken to offer gloves, masks, alcohol gel, and payment for alternative transportation**.* (O Globo, 20/03/2020, Domésticas, a category with 533,000 professionals in Rio, claim benefits during the pandemic, emphasis added)

We should not be surprised at the indifference of the current government, *heir from dictatorship to the fate of our people who live in small towns, in* favelas *and suburbs of big cities, in*

the countryside corners, facing the consequences of the pandemic. (Brasil247, 01/04/2020April 1st: what democracy are we talking about?, emphasis added)

The three pieces are intrinsically related due to the country's history of slavery, which connects necropolitics (Mbembe, 2016) and the genocide of Black Brazilians (Nascimento, 2017[1978]). As discussed earlier, housemaids face the social dilemma of risking themselves to work or facing financial unsustainability. According to Teixeira (2021), Brazilian society lives a feeling of nostalgia for slavery that underpins the housemaids' social position – "domestic servants in Brazil are mostly Black […] Not just statistically but in terms of social imagery as well. Our collective imaginary attributes to Black women the figure of the house cleaner, but never that of the doctor" (p. 253). This nostalgia for slavery relates to the (in)action of governments to minimise racist structures in Brazil, and now, during the Covid-19 pandemic, it leads to the performance of necropolitics by the state.

> *Second, we live in a state that performs necropolitics – which is the policy of death production, as defined by the philosopher Mbembe (2019). It is not a death policy applied exclusively in martial law, such as during a war, when killing and dying are authorized. In our country, a genocidal war is being waged every day. The Brazilian State dictates who may live or die, and also kills according to the slavery criteria: those who die are the Blacks, the indigenous people and slave descendants, either by the gun or by the negligence of the State. […]*
>
> *Domestic work in Brazil was preceded by slave labor. The historical predecessors of housemaids were the so-called domestic slaves, who were chosen during the slave period to work in the colonizers' houses, serving them in their intimacy and taking care of their children.* (Teixeira, 2021, p. 253)

Given this discussion about the social position of housemaids in Brazilian society, we may observe how race, gender, and class intersect, contributing to a necropolitical scenario. To survive and resist necropolitics, "Brazilian Black women lead the Brazilian Black movement understood from a more organic and resistant perspective, beyond the idea of movements that merely rally the country streets. They lead Black movements perceived as the 'solidarity that exists in the *favelas*, the *samba* schools, the *terreiros*'" (Teixeira, 2021, p. 250). We aim to contribute to counter accounts from oppressed groups by adding the intersectional lens.

In summary, our analysis allowed us to understand the positioning of media vehicles better using opposing quadrants: Q1 – Explicit/Present x Hegemonic/Totalising; Q2 – Explicit/Present x Intersectional/Alternative; Q3 – Implicit/Absent x Hegemonic/Totalising; Q4 – Implicit/Absent x Intersectional/Alternative. On the one hand, traditional media had a more ambiguous positioning but had opened spaces for alternative voices, mainly through columnists and blogs. On the other hand, as Sikka (2006) pointed out, the internet confirmed its potential as a communicative device by offering opportunities for the appearance of alternative media vehicles. Those alternative media vehicles brought more directly, in a more emphatic coverage, themes treated ambiguously by the traditional media. In that way, they helped to reveal a discursive crisis about the bases of inequalities in the Brazilian pandemic.

4.2. Counter accounts of inequalities and actions in the periphery

Brazil has successful past experiences with other epidemics and pandemics (e. g., Zica). However, the fight against the Covid-19 pandemic in Brazil has faced several challenges,

such as the president's posture and intensification of social inequalities resulting from the neoliberal policies implemented by current and previous governments. In this sense, the most impacted groups are the "population that lives in informality and resides in precarious areas, that is, that has low and irregular incomes, without access to drinking water, decent housing, private health systems, and social protection systems [...]" (Costa, 2020, p. 971).

As described in the previous section, news in Q2 and Q4 reveals the demands for public and collective agendas on alternative actions towards vulnerable and excluded populations. Therefore, in our third analytical cycle, we purposely chose to amplify the voices of groups submitted to rampant inequalities, contributing to counter-accounting focus expansion by describing the actions organised by popular movements and NGOs. This analytical strategy helped us to produce a counter account of how the peripheries and *favelas*, in a movement of resistance and insubordination, reacted to necropolitics, constructing survival paths in the system's breaches and opposing necropolitics by establishing counter-hegemonic actions that render their own existence/resistance possible.

Accordingly, following the sociology of absences and emergences (Santos, 2002) and the emancipatory potential of counter accounts (Gallhofer et al., 2006; Gallhofer & Haslam, 2019), the news analysis allowed us to reveal the presence of counter-hegemonic actions for the survival of marginalised populations. It shows communities, peripheries, and *favelas* actively operating in the inescapable public policy gaps.

Through community self-organisation, in response to the government's (in)action, examples such as *Paraisópolis* (in São Paulo) and the *Escritório da Crise* in *Complexo do Alemão* (in Rio de Janeiro) show that the peripheries act beyond the State, which only reaches them through police forces. The following excerpt reflects this relevant alternative to present a counter-hegemonic discourse and support the contrast of subtle criticism to blunt, alternative, and secondary criticism, as highlighted by Agência Mural[6]:

> [...] the peripheries have been organizing themselves to face the pandemic. There are many actions carried out by residents who have sought both new sources of income and to make the population aware that it is necessary to avoid leaving home [...] Solidarity has always been one of the hallmarks of this peripheral activity, but it will not be enough if these populations are confused by those who do not care about death numbers.

Marginalised groups use their voices to point to emerging themes that are absent due to hegemonic metonymic reasons. Those groups use digital platforms or even create their own vehicles, such as the newspaper *Voz da Comunidade*. Also notably, *Folha* created *PerifaConnection*, reflecting processes and themes from/to these communities and reverberating them to broader audiences, creating space for change. The communication channels constituted in this scenario are *Portal Favela*, *Agência Mural*'s *Giro da Quebrada* section, and *Ponte Jornalismo*. To exemplify these vehicles' complaints and to practice the ecology of knowledge, as proposed by Santos (2002), we present below an extract from *PerifaConnection*[7]:

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[6]"Guerra de discursos entre governos pode fazer Covid-19 matar mais nas periferias", available at: https://mural.blogfolha.uol.com.br/2020/04/14/guerra-de-discursos-entre-governos-pode-fazer-covid-19-matar-mais-nas-periferias/ (accessed 7 September 2020).

> *The right to quarantine is exclusive, with favela dwellers and suburbanites being the bases of economic marginalization, with the black body being reified and recognized as a piece of profitable work and its subjectivities not recognized in contingency plans.*

Alternative media exemplifies (re)emergences and provides counter accounts by bringing peripheral women's voices in interviews at Blog *Mulheria*[8]:

> "*We are in the hands of God,*" sums up Ane [Sarinara], a teacher from the periphery, one of those interviewed from Osasco – São Paulo. *Gisele, a hairdresser and caregiver for the elderly recently dismissed from the countryside of the state, shares the anguish of keeping her three school-age children in her two-room house without the school lunch "that they eat every day".* She knows that she will lack livelihood, food on the table, and the minimum of peace. "*There are times when I don't know where to ask for help,*" she says. Rafaela does not [know] either. The telemarketing attendant works "normally" in her office as an outsourced employee of a large company, which, in turn, releases its "own employees" to the home office. "Our peripheral bodies are less important than the middle class," Rafaela analyses.

These speeches recognise women's voices from different social, economic, and regional contexts as proposed by intersectionality (Akotirene, 2019; Crenshaw, 2002). It also demonstrates their dissimilar roles in a precarious and underpaid job market while presenting themselves as the only source of family income while subjected to domestic violence. The relationship between violence and accounting demonstrates accounting's dehumanisation potential, enabling outbreaks of violence to subalternised groups as it happens to racialised populations (Annisette & Prasad, 2017). Lehman (2019b) argues that "[e]xploring accounting's role regarding women and symbolic violence, physical violence, quantification and qualification have inevitable overlaps and disarray" (p. 1).

In these resistance actions under Covid-19, we recognise black women's vital role in Brazilian society. As put in the words of Silvio de Almeida (2019), "Black women have developed technologies of resistance and ways of maintaining life […] they have always been the mainstay of social and political life and have managed to maintain, thanks to the forms of the organization they have developed, life in the communities".

Paving their way in fighting against sexism and racism (Ribeiro, 2019), black women have sewn a presence in their communities' lives that make them currently occupy leading positions in the black movement. At the same time, in the pandemic scenario, the social roles linked to caregiving are reinforced, whether in the family sphere, their own family or in the proper professional care of the families of others (Lima e Souza & Andrade, 2021) or as health professionals.

These voices also denounce the historical and repeated (in)action of governments that reproduce a history of neglect and exercise of biopower – as denounced by Abdias Nascimento (2017[1978]) and Figueira et al. (2020) – that design and implement the necropolitics. On the other side, social movements oppose these governmental (in)actions with community actions of solidarity, such as those of the *Central Única das Favelas* (CUFA). Besides solidarity actions, CUFA also organises a news portal, which is essential to make the voice of the periphery heard – if not by the wider society, by the whole peripheral

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[7]"O coronavírus mata, mas a desigualdade social acelera o óbito", Folha, retrieved from: https://www1.folha.uol.com.br/colunas/perifaconnection/2020/03/o-coronavirus-mata-mas-a-desigualdade-social-acelera-o-obito.shtml (accessed 7 September 2020).

[8]"A periferia não pode surtar. E a gente sabe que está ao Deus dará", available at: https://jornalistaslivres.org/a-periferia-nao-pode-surtar-e-a-gente-sabe-que-esta-ao-deus-dara/ (accessed 14 October 2021).

community – aiming at the resistance/existence of several oppressed groups in a context marked by the abandonment of black Brazilians after the end of (formal) slavery in Brazil.

One of the absences perceived is the repercussion of the indigenous cause, which also has historical roots in colonial Brazil. Only one news was recovered with this theme, classified in quadrant 4 and published by Nexo. The news deals with how the coronavirus would affect the indigenous populations in the country. It was published in March, at the beginning of the pandemic. Our analysis shows a notable absence in the counter-account, which allows us to affirm that the Brazilian native peoples were not "accounted for". On the other hand, it is worth noting that later the *Associação dos Povos Indígenas Brasileiros* (APIB) coordinated a series of self-organised actions, echoing the voices (and fight) of indigenous peoples in a series entitled *Emergência Indígena* [Indigenous Emergency] (Arjaliès et al., 2021) and in the memorialisation project *Vagalumes* [Fireflies]. The APIB released a report in November 2020 on the pandemic and its effects on native peoples (APIB, 2020).

5. Discussions and conclusions

In the context of a discursive crisis during the COVID-19 pandemic in Brazil, our study allowed us to fill the gap to understand better the role of counter accounts facing inequality by challenging the truth regime produced by the hegemonic discourse in the media. Our theoretical choices revealed a contribution to counter-accounting literature from Sociologies of Absences and Emergences (Santos, 2002).

Additionally, we embrace the concept of necropolitics (Mbembe, 2016) and intersectional lenses (Akotirene, 2019; Carneiro, 2003; Crenshaw, 2002; Ribeiro, 2019) that helped us to stress the hegemonic discourse and highlight nuances of Brazilian inequalities and oppressed groups resistance actions. It was fundamental to our (re)emergence attempts to reveal inequalities and how accounting mechanisms were disregarded in the government's neoliberal and necropolitical logic.

In methodological terms, we consider categorising and counting inequalities a contribution that emerged from a *corpus* that highlighted the deepening of disparities targeting non-hegemonic groups. To counter account for the alternative voices, we purposely selected a diverse coverage, ranging from the official media agency (*Agência Brasil*), passing through the traditional vehicles (*Folha* e *O Globo*), and extending to the alternative media of many shades (*Nexo*, *Jornalistas Livres*, and *Brasil247*). Hence, the thematic analysis of inequality based on four quadrants accounted for polarised discourses that reverberated the intensification of historical inequalities during the pandemic, even in media vehicles with a more traditional positioning.

On one side, as hegemonic discourse, the Brazilian president denied the dangers of the virus and avoided decisions that recognised the pandemic as a public health problem that required collective action (Barberia & Gómez, 2020). Neoliberal ideas influenced governmental response by sustaining the discourse that the economy must not stop, constructing a false dichotomy between lives and the economy (Nunes, 2020). Neoliberal premises based on individual freedom also gained traction in the Brazilian context sustaining anti-mask and anti-vaccine behaviours, "pro-early treatment" or homemade solutions, instead of a well-articulated public policy aiming at collective solutions. On the other

hand, the analysis highlighted that several inequality bases were a cornerstone with consequences to a flagrant loss of rights, racial and gendered violence, and an increase in precarious work relationships that could have been avoided if one adopted other logic and practices from intersectional theorisations of black feminism.

Our findings point to alternative media's critical role in expanding the comprehension of the present by reflecting on discussions and possibilities to counterpose the hegemonic. The anatomy of inequalities raised by the vehicles makes it possible to: (i) present the suffering of those doomed to non-existence in the hegemonic discourse; (ii) enable the existence and resistance from and within the margins of society. Thus, the results allowed a better understanding of alternative realities to the hegemonic discourse regarding the (re)emergence of alternative knowledge by transforming absences into presences and concentrating on fragments of social experiences not socialised by the hegemonic discourse.

We call attention to two terms that emerge in the news analysis. First, progressive vehicles *Brasil247*, *Jornalistas Livres*, and *Nexo* emphasised the "genocidal state" expression. They connected the current Brazilian government's death policy with a weaponised and pro-armament campaign. The second term is necropolitics, which appeared in the more traditional *Folha de São Paulo* columnist pieces.

Despite hundreds of deaths, the Brazilian government's discursive construction was still sustained by its original supportive network (Barros & Wanderley, 2020). On the other hand, the Supreme Court and left-wing politicians challenged the pro-Government political scenario to counterbalance controversial issues, complex governmental decisions, and support networks.

For example, several left-wing pushes happened toward approving the "Emergency Aid Plan" to distribute income (around U$100) to those most affected by the economic recessions. It became politically capitalised by the president (Cardoso, 2020). For instance, the Legislative Branch approved an extraordinary budget to attend to health infrastructure demands in municipalities. However, the government did not transfer the budget or delayed it, causing an increase in the number of cases and deaths (Abrucio et al., 2020; Demenech et al., 2020).

These situations involved accounting technologies that should have been operating to guarantee the best decisions and reports aligned with societal interests. However, it did happen because accounting decisions (reproducing the professional origin) reproduce the privilege of white men and their masculine values and ideas (Lehman, 1992; Haynes, 2017). So, accounting technologies were improperly running under the hegemonic discourse of "Brazil cannot stop", "It is just a little flu", or "people should passively accept this fatality" (Campos, 2020, p. 3).

Furthermore, a Parliamentary Commission of Inquiry (CPI) was installed at the beginning of 2021 to investigate the federal government's responsibility during the pandemic. However, more extreme measures were politically obstructed. The CPI revealed several issues related to accounting that enabled the federal government to install the necropolitical state by not acting to tackle the health, social and economic crisis due to the Covid pandemic. Several episodes show how accounting technologies could inform and support better decision-making by correctly (i) reporting numbers of death and contamination, (ii) mapping risks during the increasing crises, (iii) controlling the distribution of supplies to different states and cities, (iii) identifying and preventing corruption attempts (overbilling of vaccines).

Our analysis stresses how governments' historical and repeated inaction provides accounts of neglect and the exercise of necro power in Brazil. The designed and implemented necropolitics during Covid-19 goes beyond being more subtle than the deliberate actions to whiten the Brazilian population that happened in the past.

On the sideways, other actors were in the media, exposing the process's fragility from the beginning. So, our counter account considers media positioning in a public debate as a potential driver to influence policy agenda and design (Hier & Greenberg, 2002) to counterbalance hegemonic discourses. Media vehicles had a fundamental role in revealing and supporting social movements in their communitarian solidarity actions, making peripheries' voices heard and practices recognised more widely. The news counter accounted for community actions aimed at resistances/existences challenging the abandonment of the black, gendered, and impoverished population, resisting structural conditions reproduced since Brazil's slavery period. Also, it emphasises the significant role of black women in the leading positions in the resistance movements in peripheral communities and *favelas* on the margins of capitalism (Ribeiro, 2019; Teixeira, 2021).

In this sense, our study contributes to expanding the potential of counter accounts through the thematic analysis of media news, allowing to emerge understandings and recognitions of resistance actions absent of hegemonic discourses and practices. Additionally, it follows Sikka (2006) to explore the communicative potential of Internet and media vehicle websites to contrast discourses from a hidden side of socio-political reality, unveiling the necropolitical (in)actions during the pandemic in Brazil.

Disclosure statement

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

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