

Managing Risks of Civil War: Accounting Practices in Egyptian Households

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Abstract : The purpose of this study is to examine the way households manage the risks of civil war, using the calculative practices of accounting as a lens. As is the case with other social phenomena, accounting serves as a conduit for attributing values and rationales to crisis and in the process makes it visible and calculable. Our focus, in particular, is on the dialogue facilitated by the numerical logic of accounting between the householder and a crisis scenario, such as civil war. In other words, we seek to study how the risk of war is rationalized through household budgets, income and expenditure statements etc. and how such accounting constructs in turn shape attitudes toward earnings and spending in a wartime economy. The existing literature on war and accounting demonstrates how an accounting logic can have potentially destabilising consequences and how it is used to legitimise war. However, very few scholars have looked at the way accounting constructs are used to internalise the effects of war in an average household and the behavioural consequences that arise from such accounting. Relatedly, scholars studying household accounting have mostly focussed on the links between gender and hierarchy in relation to managing the financial affairs. Few have focused on the role of household accounts in a crisis scenario. This study intends to fill this gap. We draw upon Egypt, a country in the middle of civil war since 2011 for our purpose. We intend to carry out 15-20 semi-structured interviews with middle income households in Cairo that maintain some form of accounts to study the following issues: 1. How do people internalise the risks of civil war? What kind of accounting constructs do they use (this may take the form of simple budgets, income-expenditure notes/statements on a periodic basis, spreadsheets etc.) 2. How has civil war affected household expenditure? Are people spending more/less than before? 3. How has civil war affected household income? Are people finding it difficult/easy to survive on the pre-war income? 4. How is such accounting affecting household behaviour towards earnings and expenditure? Are families prioritising expenditure on necessities alone? Are they refraining from indulging in luxuries? Are family members doing two or three jobs to cope with difficult times? Are families increasingly turning toward borrowing? Is credit available? From whom?

Keywords : risk, accounting, war, crisis

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